

TRIPURA GAZETTE



**Published by Authority
EXTRAORDINARY ISSUE**

Agartala, Monday, January 21, 2019 A. D., Magha 1, 1940 S. E.

PART--I-- Orders and Notifications by the Government of Tripura,
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2018(Part-II)

Dated, Agartala, the 19th January, 2019

NOTIFICATION

In exercise of the powers conferred by section 147 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2017(Part) dated the 9th November, 2017 published in the Tripura Gazette, Extraordinary Issue, *vide* number 418 dated the 13th November, 2017, namely:—

In the said notification,

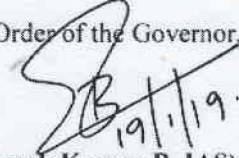
(i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely: -

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply;”

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

By Order of the Governor,


(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note:- The principal notification No.F.1-11(91)-TAX/GST/2017(Part) dated 9th November, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 418 dated the 13th November, 2017.