


TRIPURA GAZETTE

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

**GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)**

1-11(91)TAX/GST/2023(Part-III)

Dated, Agartala, the 02/11/2023.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 vide notification number F.1-11(91)-TAX/GST/NOTIFICATION/2023, dated the 30th September, 2023, published in the Tripura Gazette, Extraordinary Issue, vide number 1544, dated the 30th September, 2023, namely: —

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
 - (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
 - (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and
 - (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.
2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.
3. This notification shall come into force with effect from the 1st day of October, 2023.

By Order of the Governor,
Signed by Rakhi Biswas
Date: 02-11-2023 11:20:12
Reason: Approved

(Rakhi Biswas, TCS-SSG)
Ex-Officio Additional Secretary
Finance Department
Government of Tripura