

# TRIPURA GAZETTE

सत्यमेव जयते

Published by Authority

## EXTRAORDINARY ISSUE

Agartala, Tuesday, August 4, 2020 A. D. Sravana 13, 1942 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/2020(Part)

Dated, Agartala, the 4th August, 2020.

### NOTIFICATION

In exercise of the powers conferred by section 164 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 rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: -

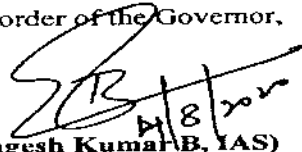
- (1) These rules may be called the Tripura State Goods and Services Tax (Sixth Amendment) Rules, 2020.
- (2) They shall come into force on 27<sup>th</sup> day of May, 2020.

2. In the Tripura State Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26 in sub-rule (1), for the second proviso, following provisos shall be substituted, namely:-

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21<sup>st</sup> day of April, 2020 to the 30<sup>th</sup> day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27<sup>th</sup> day of May, 2020 to the 30<sup>th</sup> day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).”.

By order of the Governor,

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

Note: The principal rules were published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, published vide number 206, dated the 22<sup>nd</sup> June, 2017 and last amended vide notification No.F.1-11(91)-TAX/GST/2020, dated the 6<sup>th</sup> July, 2020, published vide number 1532, dated the 6<sup>th</sup> July, 2020.