

**THE TRIPURA ACT NO. 20 OF 2020.**

**THE TRIPURA STATE GOODS AND SERVICES TAX  
(THIRD AMENDMENT) ACT, 2020**

**PUBLISHED IN THE EXTRAORDINARY ISSUE  
OF THE TRIPURA GAZETTE**

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**Agartala, Friday, November 13, 2020 A. D., Kartika 22, 1942 S. E.**

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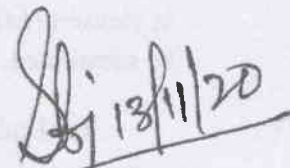
**Government of Tripura  
Law Department  
Secretariat : Agartala**

**No.F.8 (12) Law/Leg-I/2018(P-III)**

**Dated, Agartala, the 13th November, 2020**

**NOTIFICATION**

The following Act of the Tripura Legislative Assembly received the assent of the Governor of Tripura on the 11<sup>th</sup> of November, 2020 and is hereby published for General information.



**(Sopan Chaudhuri)  
Deputy Secretary, Law  
Government of Tripura**

THE TRIPURA STATE GOODS AND SERVICES TAX  
(THIRD AMENDMENT) ACT, 2020

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ACT

WHEREAS, the Central Government has amended the Central Goods and Services Tax Act, 2017 through Section 118 to 133 of the Finance Act, 2020 (No. 12 of 2020) and Clause 8 of the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance, 2020 (No. 2 of 2020);

AND

WHEREAS similar amendments are required to be made in the Tripura State Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act;

BE it enacted by The Tripura Legislative Assembly in the seventy-first year of the Republic of India as follows:

Short title and commencement.

1. (1) This may be called the 'Tripura State Goods and Services Tax (Third Amendment) Act, 2020';

(2) Save as otherwise provided in this Act, sections 2 to 11 and sections 13 & 15 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

2. In section 2 of the Tripura State Goods and Services Tax Act, 2017 (hereinafter referred to as the Tripura State Goods and Services Tax Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:—

“(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;”.

Amendment of section 10.

3. In section 10 of the Tripura State Goods and Services Tax Act, in subsection (2), in clauses (b), (c) and (d), after the words “of goods”, the words “or services” shall be inserted.

Amendment of section 16.

4. In section 16 of the Tripura State Goods and Services Tax Act, in subsection (4), the words “invoice relating to such” shall be omitted.

Amendment of section 29. **5.** In section 29 of the Tripura State Goods and Services Tax Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:—

“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to optout of the registration voluntarily made under sub-section (3) of section 25:”.

Amendment of section 30. **6.** In section 30 of the Tripura State Goods and Services Tax Act, in sub-section (1), for the proviso, the following proviso shall be substituted, namely:—

“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,—

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.

Amendment of section 31. **7.** In section 31 of the Tripura State Goods and Services Tax Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:—

“Provided that the Government may, on the recommendations of the Council, by notification,—

(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;

(b) subject to the condition mentioned therein, specify the categories of services in respect of which—

(i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(ii) tax invoice may not be issued.”.

Amendment of section 51. **8.** In section 51 of the Tripura State Goods and Services Tax Act,—

(a) for sub-section (3), the following sub-section shall be substituted, namely:—

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”;



(b) sub-section (4) shall be omitted.

Amendment of section 122. 9. In section 122 of the Tripura State Goods and Services Tax Act, after sub-section (1), the following sub-section shall be inserted, namely:—

“(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.

Amendment of section 132. 10. In section 132 of the Tripura State Goods and Services Tax Act, in sub-section (1),—

(i) for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted;

(ii) for clause (c), the following clause shall be substituted, namely:—

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”;

(iii) in clause (e), the words “, fraudulently avails input tax credit” shall be omitted.

Amendment of section 140. 11. In section 140 of the Tripura State Goods and Services Tax Act, with effect from the 1<sup>st</sup> day of July, 2017,—

(a) in sub-section (1), after the words “existing law”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

(b) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted and shall be deemed to have been inserted;

(c) in sub-section (3), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;

(d) in sub-section (5), for the words “existing law”, the words

“existing law, within such time and in such manner as may be prescribed” shall be substituted and shall be deemed to have been substituted;

(e) in sub-section (6), for the words “goods held in stock on the appointed day subject to”, the words “goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to” shall be substituted and shall be deemed to have been substituted;

Insertion of new section 168A in Act 9 of 2017.

12. After section 168 of the Tripura State Goods and Services Tax Act, 2017, the following section shall be inserted, with effect from the 31<sup>st</sup> day of March, 2020, namely:-

“168A. Power of Government to extend time limit in special circumstances: (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under, this Act in respect of actions which cannot be completed or complied with due to *force majeure*.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

*Explanation.*— For the purposes of this section, the expression “*force majeure*” a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.”

Amendment of section 172.

13. In section 172 of the Tripura State Goods and Services Tax Act, in sub-section (1), in the proviso, for the words “three years”, the words “five years” shall be substituted.

Amendment to Schedule II.

14. In Schedule II to the Tripura State Goods and Services Tax Act, in paragraph 4, the words “whether or not for a consideration,” at both the places where they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1<sup>st</sup> day of July, 2017.

Retrospective exemption from, or levy or collection of, State tax in certain cases.

15. (1) Notwithstanding anything contained in the notification of the Government of Tripura in the Finance Department number 1/2017-State Tax (Rate), dated 29<sup>th</sup> June, 2017 published in the Tripura Gazette, Extraordinary Issue, vide number 230, dated 29<sup>th</sup> June, 2017, issued by the State Government, on the recommendations of the Council, in exercise of the powers under sub-section (1) of section 9 of the Tripura State Goods and Services Tax Act, 2017,—

9 of 2017

(i) no state tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1<sup>st</sup> day of July, 2017 and ending with the 30<sup>th</sup> day of September, 2019 (both days inclusive);

(ii) state tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1<sup>st</sup> day of July, 2017 and ending with the 31<sup>st</sup> day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

**Repeal and Savings**     **16.** (1) The Tripura State Goods and Services Tax (Third Amendment) Ordinance, 2020 (The Tripura Ordinance No. 3 of 2020), which was promulgated on 1<sup>st</sup> June, 2020, is hereby repealed;

(2) Notwithstanding such repeal, any Notification and Order issued or any action taken under the Ordinance, so repealed shall be deemed to have been issued or likes under the corresponding provisions of this Act.

**(SOPAN CHAUDHURI)**  
**Deputy Secretary, Law**  
**Government of Tripura**

Printed by  
The Manager, Tripura Government Press,  
Agartala.

TGPA-13-11-2020-50-J.C. NO. 23954.