

NO.F.1-11(8)-TAX/GST/2019 | 9663-69  
GOVERNMENT OF TRIPURA  
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX  
PANDIT NEHRU COMPLEX, GURKHABASTI  
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 16<sup>th</sup> October, 2019.

**Circular No. 39/2019 – GST (State)**

To  
The Additional Commissioner of State Tax /  
Deputy Commissioner of State Tax/  
Superintendent of State Tax (All) /  
Inspector of State Tax (All)

**Subject: Clarification on the effective date of explanation inserted in notification No. 11/2017-CTR dated 28.06.2017, Sr. No. 3(vi) – reg.**

The Department of Revenue, Central Board of Indirect Taxes and Customs, Tax Research Unit vide Circular No. 120/39/2019–GST dated 11<sup>th</sup> October, 2019 has issued clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi), in order to ensure uniformity in the implementation of the provisions of law across the field formations, which is annexed herewith.

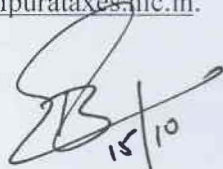
In exercise of powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) for the purpose of uniformity in the implementation of the Act it is instructed to follow the clarification issued vide Circular No. 120/39/2019–GST dated 11<sup>th</sup> October, 2019 by the Department of Revenue, Central Board of Indirect Taxes and Customs, Tax Research Unit.

**Encl.:** Circular No. 120/39/2019–GST.

  
(Nagesh Kumar B, IAS)  
Chief Commissioner of State Tax  
Government of Tripura

**Copy to:**

1. The P.S. to the Additional Chief Secretary, Finance, Government of Tripura for favour of kind information.
2. The Assistant Statistical Officer, Statistical Section, O/o the Commissioner of Taxes & Excise, Agartala with request to upload the Circular in the Official website [www.tripurataxes-nic.in](http://www.tripurataxes-nic.in).
3. Guard File.

  
(Nagesh Kumar B, IAS)  
Chief Commissioner of State Tax  
Government of Tripura

F. No. 354/136/2019-TRU  
Government of India  
Ministry of Finance  
Department of Revenue  
(Tax research Unit)  
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Room No. 146G, North Block,  
New Delhi, the 11<sup>th</sup> October 2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/  
Commissioner of Central Tax (All) /  
The Principal Director Generals/ Director Generals (All)

Madam/Sir,

**Subject: Clarification on the effective date of explanation inserted in notification No. 11/2017- CTR dated 28.06.2017, Sr. No. 3(vi) – reg.**

Representations have been received to amend the effective date of notification No. 17/2018-CTR dated 26.07.2018 whereby explanation was inserted in notification No. 11/2017-CTR dated 28.06.2017, Sr. No. 3(vi) to the effect that for the purpose of the said entry, the activities or transactions under taken by Government and Local Authority are excluded from the term 'business'.

2. The matter has been examined. Section 11(3) of CGST Act provides that the Government may insert an explanation in any notification issued under section 11, for the purpose of clarifying its scope or applicability, at any time within one year of issue of the notification and every such explanation shall have effect as if it had always been the part of the first such notification.

3. As recommended by GST Council, the explanation in question was inserted vide notification No. 17/2018-CTR dated 26.07.2018 in exercise of powers under section 11(3) within one year of the insertion of the original entry prescribing concessional rate, so that it would have effect from the date of inception of the entry i.e. 21.09.2017. However, like other notifications issued on 26.07.2018 to give effect to other recommendations of the GST Council, the said notification also contained a line in the last paragraph that the notification shall come into effect from 27.07.2018.

4. It is hereby clarified that the explanation having been inserted under section 11(3) of the CGST Act, is effective from the inception of the entry at Sl. No. 3(vi) of the notification No. 11/2017- CTR dated 28.06.2017, that is 21.09. 2017. The line in notification No. 17/2018-CTR

dated 26.07.2018 which states that the notification shall come into effect from 27.07.2017 does not alter the operation of the notification in terms of Section 11(3) as explained in para 3 above.

5. Difficulty, if any, in implementation of this circular may be brought to the notice of the Board.

Yours Faithfully,

Shashikant Mehta  
OSD (TRU)  
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Tel: 011-23095547