

NO.F.1-11(8)-TAX/GST/2019/6581-87
GOVERNMENT OF TRIPURA
OFFICE OF THE CHIEF COMMISSIONER OF STATE TAX
PANDIT NEHRU COMPLEX, GURKHABASTI
AGARTALA, TRIPURA WEST, PIN-799006.

Dated, Agartala, the 2nd July, 2019.

Corrigendum to Circular No. 15/2019-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: **Corrigendum to Circular No. 97/16/2019-GST dated 5th April, 2019 issued vide F. No. CBEC/20/16/4/2018-GST (Pt. I) - reg.**

The Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing has issued Corrigendum to Circular No. 97/16/2019-GST dated 5th April, 2019 issued vide F.No.CBEC/20/16/4/2018-GST (Pt. I). Accordingly, it is required to issue Corrigendum to Circular No.15/2019-GST (State) dated 9th April, 2019, 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 Corrigendum to Circular No. 97/16/2019-GST dated 5th April, 2019 by the Department of Revenue, Central Board of Indirect Taxes and Customs, GST Policy Wing.

Encl.: Corrigendum to Circular No. 97/16/2019-GST


(S. Karmakar, TCS SSG)
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
3. Guard File.


(S. Karmakar, TCS SSG)
Chief Commissioner of State Tax
Government of Tripura

CBEC/20/16/4/2018-GST (Pt. I)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
GST Policy Wing

New Delhi, Dated the 1st July, 2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioners of Central Tax (All)

The Principal Director Generals/ Director Generals (All)

Madam/Sir,

Subject: Corrigendum to Circular No. 97/16/2019-GST dated 5th April, 2019 issued vide F. No. CBEC/20/16/4/2018-GST (Pt. I) - reg.

In para 2(i) of the Circular No. 97/16/2019-GST dated 5th April, 2019,

for

“(i) a registered person who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, **latest by 30th April, 2019**. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.”

read,

“(i) a registered person who wants to opt for payment of central tax @ 3% by availing the benefit of the said notification, may do so by filing intimation in the manner specified in sub-

Corrigendum to Circular No. 97/16/2019-GST

rule 3 of rule 3 of the said rules in **FORM GST CMP-02** by selecting the category of registered person as “Any other supplier eligible for composition levy” as listed at Sl. No. 5(iii) of the said form, **latest by 31st July, 2019**. Such person shall also furnish a statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (3) of rule 3 of the said rules.”

2. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.
3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)
Pr. Commissioner (GST)