

# 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)**

**No.F.1-11(91)-TAX/GST/2021(PART)**

**Dated, Agartala, the 02/12/2021.**

**Notification No. 16/2021-State Tax (Rate)**

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments further to amend the notification of the Government of Tripura, in the Finance Department, No.12/2017- State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 233, dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification, in the TABLE, -

- (i) against serial number 3, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;
- (ii) against serial number 3A, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;
- (iii) against serial number 15, in column (3), in the heading "Description of Services", after item (c), the following shall be inserted, namely, -


"Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017).";

- (iv) against serial number 17, in column (3), in the heading "Description of Services", after item (e), the following shall be inserted, namely, -

"Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017)."

2. This notification shall come into force with effect from 1<sup>st</sup> day of January, 2022.

By order of the Governor,

  
**(L.T. DARLONG, FCS-SSG)**  
Additional Secretary  
Government of Tripura  
Finance Department

Note: The principal notification was published in the Tripura Gazette, Extraordinary Issue, vide notification No. 12/2017 - State Tax (Rate), dated the 29<sup>th</sup> June, 2017, vide number 233, dated the 29<sup>th</sup> June, 2017 and last amended by notification No. 07/2021 - State Tax (Rate), dated the 7<sup>th</sup> October, 2021 vide number 1866, dated the 8<sup>th</sup> October, 2021.