

**TRIPURA****GAZETTE***Published by Authority***EXTRAORDINARY ISSUE****Agartala, Thursday, May 21, 2020 A. D., Vaisakha 31, 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-IV)

Dated, Agartala, the 21st May, 2020.

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Tripura in the Finance Department, NO.F.1-11(91)-TAX/GST/2017(Part-VI) dated 31<sup>st</sup> December, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 1413, dated the 31<sup>st</sup> December, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:—

**Table**

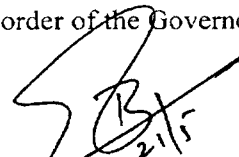
<b>S. No.</b> <b>(1)</b>	<b>Class of registered persons</b> <b>(2)</b>	<b>Tax period</b> <b>(3)</b>	<b>Condition</b> <b>(4)</b>
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 24 <sup>th</sup> day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 29 <sup>th</sup> day of June, 2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020

Tripura Gazette, Extraordinary Issue, May 21, 2020 A. D.

3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 30 <sup>th</sup> day of June, 2020
		March, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 3 <sup>rd</sup> day of July, 2020
		April, 2020	If return in <b>FORM GSTR-3B</b> is furnished on or before the 6 <sup>th</sup> day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20<sup>th</sup> day of March, 2020.

By order of the Governor,

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

Note: The principal notification number NO.F.1-11(91)-TAX/GST/2017(Part-VI) dated 31<sup>st</sup> December, 2018, published in the Tripura Gazette, Extraordinary Issue, vide number 1413, dated the 31<sup>st</sup> December, 2018.