

  
**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/2020

Dated, Agartala, the 06 / 07 / 2020.

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20<sup>th</sup> May, 2020, published in the Tripura Gazette, Extraordinary Issue, vide number 1209, dated the 20<sup>th</sup> May, 2020, namely:-

In the said notification

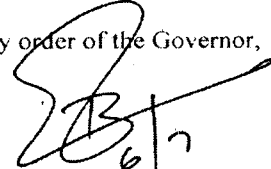
- (i) in the first paragraph, the following proviso shall be inserted, namely: -

“Provided that the said class of persons shall not include those corporate debtors who have furnished the statements under section 37 and the returns under section 39 of the said Act for all the tax periods prior to the appointment of IRP/RP.”;

- (ii) for the paragraph 2. with effect from the 21<sup>st</sup> March, 2020, the following paragraph shall be substituted, namely: -

“2. **Registration.**- The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP or by 30<sup>th</sup> June, 2020, whichever is later.”.

By order of the Governor,

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

Note: The principal notification was published in the Tripura Gazette, Extraordinary Issue, vide notification No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20<sup>th</sup> May, 2020, published vide number 1209, dated the 20<sup>th</sup> May, 2020.