

# TRIPURA GAZETTE



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## EXTRAORDINARY ISSUE

*Agartala, Saturday, July 16, 2022 A. D., Asadha 25, 1944 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/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

#### Notification No.05/2022-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department, No.13/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 234, dated the 29th June, 2017, namely: -

In the said notification, in the Table, -

(1) against serial number 1, in column (2), -

(a) the words, figures and symbols "who has not paid state tax at the rate of 6%," shall be omitted;

(b) after the proviso the following proviso shall be inserted, namely: -

"Provided further that nothing contained in this entry shall apply where, -

- i. the supplier has taken registration under the TSGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State Tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.";

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words "by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority" shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
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“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;
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(4) after Annexure II, the following annexure shall be inserted, namely: -

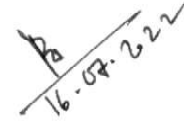
“Annexure III

Declaration

I/we have taken registration under the CGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year \_\_\_\_\_ under forward charge.”.

II. This notification shall come into force with effect from the 18<sup>th</sup> July, 2022.

By Order of the Governor,

Handwritten signature and date: 16.07.22

**(Prithwiraj Debnath)**  
Under Secretary to the  
Government of Tripura  
Finance Department

Note: -The principal notification no. 13/2017 -State Tax (Rate), dated the 29<sup>th</sup> June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 234, dated the 29<sup>th</sup> June, 2017 and was last amended vide notification no. 29/2019 –State Tax (Rate), dated the 8<sup>th</sup> January, 2020 published in the Tripura Gazette, Extraordinary Issue, vide number 66, dated the 8<sup>th</sup> January, 2020.