

Published by Authority **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. 09/2022-State Tax (Rate)

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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. 5/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 235, dated the 29th June, 2017, namely:-

In the said notification,

- (i) in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers 1", the words, figure and letters "serial numbers 1AA" shall be substituted;
- (ii) in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
"1A.	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1B.	1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.
1C.	1509	Olive oil and its fractions, whether or not refined, but not chemically modified.
1D.	1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1E.	1511	Palm oil and its fractions, whether or not refined, but not chemically modified.
1F.	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.
1G.	1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.
1H.	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.
11.	1515	Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.

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1J.	1516	Vegetable fats and oils and their fractions, partly or wholly hydrogenated,
		inter-esterified, re-esterified or elaidinised, whether or not refined, but not
		further prepared.
1K.	1517	Edible mixtures or preparations of vegetable fats or vegetable oils or of
		fractions of different vegetable fats or vegetable oils of this Chapter, other
		than edible fats or oils or their fractions of heading 1516
1L.	1518	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated,
		sulphurised, blown, polymerised by heat in vacuum or in inert gas or
		otherwise chemically modified, excluding those of heading 1516
1M.	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N.	2702	Lignite, whether or not agglomerated, excluding jet
10.	2703	Peat (including peat litter), whether or not agglomerated"

This notification shall come into force on the 18th day of July, 2022.

By Order of the Governor,

(Prithwiraj Debnath)

Under Secretary to the Government of Tripura Finance Department

Note: - The principal notification No.5/2017-State Tax (Rate), dated the 29th day of June, 2017, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 235, dated the 29th day of June, 2017, and was last amended by notification No. 20/2018 – State Tax (Rate) dated the 26th July, 2018 published in the Tripura Gazette, Extraordinary Issue, *vide* number 454, dated the 26th July, 2018.