

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/2022 (Psrt-1)

Dated, Agartala, the 10th January, 2023.

Notification No. 15/2022-State Tax (Rate)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) 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 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 233, dated the 29th June, 2017, namely:—

In the said notification.

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely: -

Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

- (i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and
- (ii) such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No. 23A and the entries relating thereto, shall be omitted.3

2. This notification shall come into force with effect from the 01st day of January, 2023.

By Order of the Governor,


10.01.2023

(Prithwiraj Debnath)
Under Secretary to the
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 29th June, 2017, vide number 233, dated the 29th June, 2017 and last amended by notification No. 04/2022 - State Tax (Rate), dated the 16th July, 2022 vide number 1276, dated the 16th July, 2022.

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