

TRIPURA GAZETTE



Published by Authority
EXTRAORDINARY ISSUE

Agartala, Friday, October 16, 2020 A. D., Asvina 24, 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-VI)

Dated, Agartala, the 14th October, 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 further amendments in the notification of the Government of Tripura in the Finance Department, No.F.1-11(91)-TAX/GST/2017(Part-VI), dated the 31st December, 2018, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1413, dated the 31st December, 2018, namely:—

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

“Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of state tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of state tax payable in the said return is nil.”.

2. This notification shall be deemed to have come into effect from the 25th day of June, 2020.

By order of the Governor,

Vishal

(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: The principal notification No.F.1-11(91)-TAX/GST/2017(Part-VI), dated the 31st December, 2018, was published in the in the Tripura Gazette, Extraordinary Issue, *vide* number 1413, dated the 31st December, 2018 and was last amended *vide* notification number No.F.1-11(91)-TAX/GST/2020 (Part-IV), dated the 25th September, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1935, dated 25th September, 2020.

Printed at the Tripura Government Press, Agartala.