

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)**

F.1-11(91)TAX/GST/2023(Part-III)

Dated, Agartala, the 2nd November, 2023.

Notification No. 15/2023-State Tax (Rate)

In exercise of the powers conferred by 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Tripura, in the Finance Department No. 15/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 224, dated the 29th June, 2017, namely:-

In the said notification, in opening paragraph, for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier", shall be substituted.

2. This notification shall come into force with effect from the 20th October, 2023.

By Order of the Governor,
Signed by Rakhi Biswas
Date: 02-11-2023 11:48:20
Reason: Approved

(Rakhi Biswas, TCS-SSG)
Ex-Officio Additional Secretary
Finance Department
Government of Tripura

Note:-The principal notification no. 15/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 224, dated the 29th June, 2017.