

Published by Authority **EXTRAORDINARY ISSUE**

Agartala, Monday, November 23, 2020 A. D., Agrahayana 2, 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-II)

Dated, Agartala, the 23rd Nov. 2020.

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 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), and in supersession of the notification of the Government of Tripura in the Finance Department, NO.F.1-11(91)-TAX/GST/2020, dated the 9th November, 2020, published in the Tripura Gazette Extraordinary Issue, *vide* number 2191, dated the 9th November, 2020, and notification of the Government of Tripura in the Finance Department, NO.F.1-11(91)-TAX/GST/2020, dated the 9th November, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 2192, dated the 9th November, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

By order of the Governor,

Viela

(Dr. Vishal Kumar, IAS)

Joint Secretary Government of Tripura Finance Department