

**TRIPURA****GAZETTE***Published by Authority***EXTRAORDINARY ISSUE**

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*Agartala, Tuesday, March 9, 2021 A. D., Phalguna 18, 1942 S. E.*

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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/2020(Part-VI)

Dated, Agartala, the 9th March, 2021.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6D) of section 25 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), the Government, on the recommendations of the Council and in supersession of the notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2020(Part-II), dated the 20<sup>th</sup> May, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1215, dated the 20<sup>th</sup> May, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is,

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

By order of the Governor.

*Vishal*  
6/3/21  
(Dr. Vishal Kumar, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department