

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.I-11(91)-TAX/GST/2018(Part)

Dated, Agartala, the 26th July, 2018

Notification No. 19/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State 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.2/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 238, dated the 29th June, 2017, namely:-

In the said notification, in the Schedule. -

- (i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92 A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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- (ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93 B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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- (iii) for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

"102A	2306	De-oiled rice bran
		Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 th January, 2018";

- (iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope";

- (v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

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"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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- (vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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- (vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins: tampons";
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- (viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)".
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2. This notification shall come into force on the 27th July, 2018.

By Order of the Governor.


(M. Nagaraju)
Principal Secretary
Government of Tripura
Finance Department

Note: - The principal notification No.2/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 238, dated the 29th June, 2017 and last amended by Notification No. 07/2018 - State Tax(Rate) dated 21st February, 2018 published in the Tripura Gazette, Extraordinary Issue, vide number 49, dated the, 21st February, 2018.