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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/2021

Dated, Agartala, the 26th March 2021.

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Tripura State Goods and Services Tax Rules, 2017, 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 20th May, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1211, dated 20th May, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds fifty erore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of subrule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1^{st} April, 2021.

By order of the Governor,

Viel

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