

## Published by Authority

## **EXTRAORDINARY ISSUE**

Agartala, Thursday, July 26, 2018 A.D., Sravana 4, 1940 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/2018(Part)

Dated, Agartala, the 26th July, 2018

## Notification No. 20/2018-State Tax (Rate)

In exercise of the powers conferred by clause (ii) of the proviso to 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 the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura in the Finance Department. No.5/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette. Extraordinary Issue, vide number 235, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely:-

## "Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1<sup>st</sup> day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31<sup>st</sup> day of July 2018, shall lapse.".

By Order of the Governor,

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

Note:- The principal notification No.5/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 235, dated the 29<sup>th</sup> June, 2017 and last amended *vide* notification No. 44/2017-State Tax(Rate) dated the 14<sup>th</sup> November, 2017 published in the Tripura Gazette, Extraordinary Issue, *vide* number 422, dated the 14<sup>th</sup> November, 2017.