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GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2018

Dated, Agartala, the 4<sup>th</sup> September, 2018

**NOTIFICATION**

In exercise of the powers conferred by section 128 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 waives the late fee paid under section 47 of the said Act, by the following classes of taxpayers:-

- (i) the registered persons whose return in **FORM GSTR-3B** of the Tripura State Goods and Services Tax Rules, 2017 for the month of October, 2017, was submitted but not filed on the common portal, after generation of the application reference number;
- (ii) the registered persons who have filed the return in **FORM GSTR-4** of the Tripura State Goods and Services Tax Rules, 2017 for the period October to December, 2017 by the due date but late fee was erroneously levied on the common portal;
- (iii) the Input Service Distributors who have paid the late fee for filing or submission of the return in **FORM GSTR-6** of the Tripura State Goods and Services Tax Rules, 2017 for any tax period between the 1<sup>st</sup> day of January, 2018 and the 23<sup>rd</sup> day of January, 2018.

By Order of the Governor,

**(Nagesh Kumar B, IAS)**  
Joint Secretary  
Government of Tripura  
Finance Department