

TRIPURA**GAZETTE***Published by Authority***EXTRAORDINARY ISSUE****Agartala, Monday, July 19, 2021 A. D., Asadha 28, 1943 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/2021(PART)

Dated, Agartala, the 19th July, 2021.

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 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), and in supersession of the notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2020, dated the 9th November, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 2191, dated the 9th November, 2020, and notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2020, dated the 9th November, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 2192, dated the 9th November, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), for each of the tax periods, till the eleventh day of the month succeeding such tax period:

Provided that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the class of registered persons required to furnish return for every quarter under proviso to sub-section (1) of section 39 of the said Act, shall be extended till the thirteenth day of the month succeeding such tax period.

Provided further that the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, for the tax period April, 2021 & May, 2021, shall be extended till the twenty-sixth day of the month succeeding the said tax period.

2. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2020(Part-II), dated the 23rd November, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 2401 dated 23rd November, 2020 and notification number F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1005 dated 1st June, 2021.

3. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,

Vishal
19/7/21
(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department