

[To be published in the Tripura Gazette, Extraordinary Issue]

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

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

Dated, Agartala, the 19th September, 2018

Notification No. 23/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Tripura, in the Finance Department No.12/2017-State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”

By Order of the Governor,

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

Note:- The principal notification No. 12/2017-State Tax(Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29th June, 2017 and was last amended by notification No. 14/2018-State Tax (Rate), dated the 26th July, 2018 *vide* number 448, dated the 26th July, 2018.