

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

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2017(Part-VI)

Dated, Agartala, the 31st December, 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) (hereafter in this notification referred to as the said Act), the State 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(100)-TAX/GST/2017, dated the 13th September, 2017 published in the Tripura Gazette, Extraordinary Issue, vide number 329, dated the 15th September, 2017, notification of the Government of Tripura in the Finance Department No. F.1-11(100)-TAX/GST/2017, dated the 27th October, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 380, dated the 31st October, 2017 and notification of the Government of Tripura in the Finance Department No.F.1-11(91)-TAX/GST/2017(Part), dated the 22nd November, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 441, dated the 22nd November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR 3B for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

By Order of the Governor,

(Akinchan Sarkar, TCS Gr-I)
Joint Secretary
Government of Tripura
Finance Department