

TRIPURA GAZETTE



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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/2017(Part-VII)

Dated, Agartala, the 26th September, 2017.

Notification No. 24/2017 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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 in the public interest so to do, hereby makes the following amendments in the notification of the Government of Tripura, in the Finance Department (Taxes & Excise), No.20/2017-State Tax (Rate), dated the 22nd August, 2017, published in the Tripura Gazette, Extraordinary Issue, dated the 22nd August, 2017, namely:-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely:-

| (3) | (4) | (5) |
|---|-----|-----|
| (vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of— (a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession; (b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment; or (c) a residential complex predominantly meant for self-use or the use of their employes or other persons specified in paragraph 3 of the Schedule III of the Tripura State Goods and Services Tax Act, 2017. | 6 | - |
| (vii) Construction services other than (i), (ii), (iii), (iv), (v) and (vi) above. | 9 | - |

By order of the Governor,

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