

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/2020(Part-V)

Dated, Agartala, the 19/07/2021.

Notification No. 02/2021- State Tax (Rate)

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department No.11/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

(a) in serial number 3, against items (i), (ia), (ib), (ic) and (id) in column (3), in the conditions in column (5), in the fourth proviso, in the Explanation, after clause (ii), the following clause shall be inserted, namely-

“(iii) the landowner-promoter shall be eligible to utilise the credit of tax charged to him by the developer-promoter for payment of tax on apartments supplied by the landowner-promoter in such project.” :

(b) in serial number 25,-

(i) after item (ia) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely -

(3)	(4)	(5)
“(ib) Maintenance, repair or overhaul services in respect of ships and other vessels, their engines and other components or parts.	2.5	--

(ii) in item (ii) in column (3), for the word, brackets, figures and letter “ and (ia)”, the brackets, figures, letter and word “,(ia) and (ib)” shall be substituted.

2. This notification shall come into force with effect from the 2nd day of June, 2021.

By order of the Governor,

Vishal

(Dr. Vishal Kumar, IAS)
Joint Secretary
Government of Tripura
Finance Department

Note: - The principal notification No. 11/2017 - State Tax (Rate), dated the 29th June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29th June, 2017 and was last amended by notification No. 02/2020 - State Tax (Rate), dated the 16th April, 2020, was published in the Tripura Gazette, Extraordinary Issue, vide number 906, dated the 16th April, 2020. Items (i), (ia), (ib), (ic) and (id) in Sl. No. 3 was inserted through Notification No. 03/2019-State Tax(Rate), dated 30th March, 2019 was published in the Tripura Gazette, Extraordinary Issue, vide number 774, dated the 30th March, 2019.