

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/NOTIFICATION/2023/Part-II-Part(1)) Dated, Agartala, the 23rd July, 2024.

Notification No. 04/2024-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 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 amendment further to amend 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, namely:—

In the said notification, in the Table, -

(A) after serial number 9D and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|-----|------------|---|-----|-----|
| 9E | Chapter 99 | Services provided by Ministry of Railways (Indian Railways) to individuals by way of— (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services. | Nil | Nil |
| 9F | Chapter 99 | Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of Railways (Indian Railways). | Nil | Nil |
| 9G | Chapter 99 | Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to SPVs in relation to the said infrastructure built and owned by the SPVs during the concession period against consideration. | Nil | Nil |

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(B) in serial number 12, -

(i) in column (2), the words and figures "Heading 9963 or" shall be omitted;

(ii) in column (3), the Explanation shall be numbered as Explanation I thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely: -

"Explanation 2.- Nothing contained in this entry shall apply to-

(a) accommodation services for students in student residences;

(b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.";

(C) after serial number 12 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| (1) | (2) | (3) | (4) | (5) |
|------|-----------------|---|-----|-------|
| "12A | Heading 9963 | Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days. | Nil | Nil". |

2. This notification shall come into force with effect from the 15th day of July, 2024.

By Order of the Governor,

Signed by

Prithwiraj Debnath

Date: 23-07-2024 11:20:25

(P. Debnath)
Under Secretary

Finance Department

Government of Tripura

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 vide notification No. 13/2023 - State Tax (Rate), dated the 2nd November, 2023 published in the Tripura Gazette, Extraordinary Issue, vide number 1752, dated the 2nd November, 2023.