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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)

F.No.1-11(91)-TAX/GST/2024(Part-2)

Dated, Agartala, the 7th November, 2024.

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 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, hereby makes the following further amendment in the notification of the Government of Tripura in the Finance Department [NO.F.1-11(91)-TAX/GST/2018(Part)], published in the Tripura Gazette, Extraordinary Issue, *vide* number 815, dated 14th September, 2018, namely:-

In the said notification,

- (i) after clause (c) and before the first proviso, the following clause shall be inserted,-
 - "(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person";
- (ii) for the third proviso, the following proviso shall be substituted, namely-
 - "Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act, except the person referred to in clause (d) of this notification."

By Order of the Governor,

Signed by

Vivek H.B., IAS)

Example 25 of the Government of Tripura

Finance Department

Note:- The principal notification [NO.F.1-11(91)-TAX/GST/2018(Part)], was published in the Tripura Gazette, Extraordinary Issue, *vide* number 815, dated 14th September, 2018 and last amended *vide* notification [NO.F.1-11(91)-TAX/GST/2017(Part-VI)], number 1417, dated 31st December, 2018.