

# 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/2019(Part-II)

Dated, Agartala, the 1st October, 2019.

**Notification No.16/2019-State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 11 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, hereby makes the following amendments in the notification of the Government of Tripura, Finance Department, No.3/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017 published in the Tripura Gazette, Extraordinary Issue, vide number 237 dated the 29<sup>th</sup> June, 2017, namely: -

In the said notification, -

(i) in the TABLE, against S. No. 1, in column (3), after item (5), the following item shall be inserted, namely: -

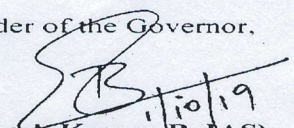
“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

(ii) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted, namely: -

“**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 per cent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated before disposal.”.

2. This notification shall come into force on the 1<sup>st</sup> day of October, 2019.

By order of the Governor,

  
(Nagesh Kumar B, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department