

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/2018(Part)

Dated, Agartala, the 26th July, 2018

Notification No. 17/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of 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, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.

2. This notification shall come into force with effect from 27th of July, 2018.

By Order of the Governor.


(M. Nagaraju)
Principal 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. 1/2018- State Tax (Rate), dated the 21st February, 2018 *vide* number 45, dated the 21st February, 2018.