

TRIPURA  **GAZETTE**

Published by Authority
EXTRAORDINARY ISSUE

Agartala, Monday, July 19, 2021 A. D., Asadha 28, 1943 S. E.

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/2021(PART)

Dated, Agartala, the 19/07/2021.

NOTIFICATION

In exercise of the powers conferred by section 168A 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), in view of the spread of pandemic COVID-19 across many parts of India, the Government, on the recommendations of the Council, hereby notifies, as under,-

Where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 15th day of April, 2021 to the 29th day of June, 2021, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of June, 2021, including for the purposes of--

- (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Act stated above; or
- (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Act stated above;

but, such extension of time shall not be applicable for the compliances of the following provisions of the said Act, namely: -

- (a) Chapter IV;
 - (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
 - (c) section 39, except sub-section (3), (4) and (5);
 - (d) section 68, in so far as e-way bill is concerned; and
-

(c) rules made under the provisions specified at clause (a) to (d) above :

Provided that where, any time limit for completion of any action, by any authority or by any person, specified in, or prescribed or notified under rule 9 of the Tripura State Goods and Services Tax Rules, 2017, falls during the period from the 1st day of May, 2021 to the 30th day of June, 2021, and where completion of such action has not been made within such time, then, the time limit for completion of such action, shall be extended upto the 15th day of July, 2021;


(ii) in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 15th day of April, 2021 to the 29th day of June, 2021, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2021, whichever is later.

2. This notification shall come into force with effect from the 30th day of May, 2021.

3. This is in supersession of this Department's notification number F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, vide number 1001 dated 1st June, 2021.

4. Notwithstanding such supersession, any action taken under those notifications, superseded hereby, are saved and to be construed as taken under this notification.

By order of the Governor,


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