

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/2022(Part-I)

Dated, Agartala, the 15th July, 2022.

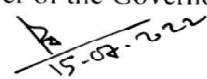
NOTIFICATION

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) (hereinafter referred to as the said Act) and in partial modification of the notifications of the Government of Tripura in the Finance Department, NO.F.1-11(91)-TAX/GST/2020(Part-IV), dated the 21st May, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1230, dated the 21st May, 2020 and NO.F.1-11(91)-TAX/GST/2021, dated the 1st June, 2021, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1001, dated the 1st June, 2021, the Government, on the recommendations of the Council, hereby,-

- (i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;
- (ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;
- (iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

By Order of the Governor,


(Prithwiraj Debnath)
Under Secretary to the
Government of Tripura
Finance Department