

  
**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/2020(PART-VI)

Dated, Agartala, the 1<sup>st</sup> January, 2021.

**NOTIFICATION**

In exercise of the powers conferred by section 164 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 rules further to amend the Tripura State Goods and Services Tax Rules, 2017, namely: -

**1. Short title and commencement.** - (1) These rules may be called the Tripura State Goods and Services Tax (Amendment) Rules, 2021.

(2) These rules shall come into force on the date of their publication in the Official Gazette.

2. In the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:-


“(6) Notwithstanding anything contained in this rule, -

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;

(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period;

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

By order of the Governor,

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

**Note:** The principal rules were published in the Tripura Gazette, Extraordinary Issue, *vide* notification No.F.1-11(91)-TAX/GST/2017, dated the 22<sup>nd</sup> June, 2017, published *vide* number 206, dated the 22<sup>nd</sup> June, 2017 and was last amended *vide* notification No.F.1-11(91)-TAX/GST/2020(Part), dated the 30<sup>th</sup> December, 2020, published in the Tripura Gazette, Extraordinary Issue, *vide* number 2627, dated the 30<sup>th</sup> December, 2020.