

TRIPURA GAZETTE



Published by Authority
EXTRAORDINARY ISSUE

Agartala, Wednesday, September 22, 2021 A. D., Bhadra 31, 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 22 / 09 / 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 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 (Seventh Amendment) Rules, 2021";

(2) Save and otherwise in these rules, they shall come into force from the 29th day of August, 2021.

2. In the Tripura State Goods and Services Tax Rules, 2017, —

(i) in sub-rule (1) of rule 26, -

(a) in the fourth proviso, for the expression "31st day of August, 2021", the expression "31st day of October, 2021" shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

"Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.";

(iii) in **FORM GST ASMT-14**, -

(a) after the expression, "with effect from -----", the expression, "vide Order Reference No. -----, dated -----" shall be inserted;

(b) the expression, "for conducting business without registration despite being liable for registration" shall be omitted;

(c) at the end after "Designation", the expression "Address" shall be inserted.

By order of the Governor,

Vishal Kumar
22/9/21
(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 22nd June, 2017, published vide number 206 dated the 22nd June, 2017 and last amended vide notification No. F.1-11(91)-TAX/GST/2021(PART), dated the 7th September, 2021 published in the Tripura Gazette, Extraordinary Issue, vide number 1693 dated the 7th September, 2021.