

TRIPURA**GAZETTE***Published by Authority***EXTRAORDINARY ISSUE**

Agartala, Monday, January 16, 2023 A. D., Pausa 26, 1944 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.1-1(43)-TAX/2022

Dated, Agartala, the 16th January, 2023.

NOTIFICATION

WHEREAS, the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) has been brought into force w.e.f. 1st July, 2017;

AND WHEREAS, with introduction of the Tripura State Goods and Services Tax Act, 2017 in Tripura, all the taxable goods listed under the Tripura Value Added Tax Act, 2004, have been removed, other than the goods namely, petroleum crude, motor spirit (commonly known as petrol), high speed diesel, aviation turbine fuel, natural gas and alcoholic liquor for human consumption;

AND WHEREAS, it is required to provide for early payment of tax at the end of the return period and to ensure settlement of receipt within the subsequent month of the return period to which the payment relates as mentioned in Section 24 of the Tripura Value Added Tax Act, 2004;

NOW, THEREFORE, in exercise of the powers conferred under **Section 87 of the Tripura Value Added Tax Act, 2004 (Tripura Act No. 1 of 2005)**, the State Government hereby makes the following rules to further amend the Tripura Value Added Tax Rules, 2005 (herein after referred as Principal Rules):

1. Short title and commencement:

- (1) This Rules may be called the '**Tripura Value Added Tax (Ninth Amendment) Rules, 2022**';
- (2) They shall come into force from the date of its publication in Tripura gazette.

2. Amendment of Rule 20:

In Rule 20 of the Principal Rules, the expression "**thirty**" shall be substituted by the expression "**twenty**".

By order of the Governor,

[Signature]
16.01.23

(P. Debnath, TCS-Gr-II)
Under Secretary
Finance Department
Government of Tripura

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