

# 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/2021(PART)**

**Dated, Agartala, the 9th August, 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 (Fifth Amendment) Rules, 2021”.

(2) Save and otherwise provided in these rules, they shall come into force on 1<sup>st</sup> day of June, 2021.

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

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31<sup>st</sup> day of May, 2021, for the figures, letters and words “31<sup>st</sup> day of May, 2021”, the figures, letters and words “31<sup>st</sup> day of August, 2021” shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1<sup>st</sup> day of June, 2021 till the 28<sup>th</sup> day of June, 2021.”.

By order of the Governor.

*Vishal*  
91814  
**(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 last amended vide notification No. F.1-11(91)-TAX/GST/2021(PART), dated the 19<sup>th</sup> July, 2021 published in the Tripura Gazette, Extraordinary Issue, vide number 1379 dated the 19<sup>th</sup> July, 2021.