

**TRIPURA**  **GAZETTE**  
सत्यमेव जयते

*Published by Authority*  
**EXTRAORDINARY ISSUE**

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*Agartala, Saturday, July 16, 2022 A. D., Asadha 25, 1944 S. E.*

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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)

Dated, Agartala, the 15th July, 2022.

**NOTIFICATION**

In exercise of the powers conferred by the first proviso to section 44 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the Commissioner, on the recommendations of the Council, hereby exempts the registered person whose aggregate turnover in the financial year 2021-22 is up to two crore rupees, from filing annual return for the said financial year.

By Order of the Governor,

  
15.07.2022

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

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**GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)**

NO.F.1-11(91)-TAX/GST/2022(Part)

Dated, Agartala, the 15th July, 2022.

### NOTIFICATION

In exercise of the powers conferred by section 148 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 further amendments in the notification of the Government of Tripura, Finance Department, 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 1373, dated the 19<sup>th</sup> July, 2021, namely:—

In the said notification, in the third paragraph, after the second proviso, the following proviso shall be inserted, namely: —

“Provided also that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Tripura State Goods and Services Tax Rules, 2017 for the quarter ending 30<sup>th</sup> June, 2022 till the 31<sup>st</sup> day of July, 2022.”.

By Order of the Governor,

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

Note: The principal notification NO.F.1-11(91)-TAX/GST/2021(PART), dated the 19<sup>th</sup> July, 2021 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 1373, dated the 19<sup>th</sup> July, 2021.

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## EXTRAORDINARY ISSUE

Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 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.1-11(91)-TAX/GST/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

**Notification No. 06/2022-State Tax (Rate)**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the notification of the Government of Tripura in the Finance Department, No.1/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 230, dated the 29<sup>th</sup> June, 2017, namely:-

I. In the said notification, -

A. in the opening paragraph,

(i) in clause (v), the word "and" shall be omitted;

(ii) in clause (vi), after the word and figures "Schedule VI", the figure and word ", and" shall be inserted;

(iii) after clause (vi), the following clause shall be inserted, namely:-

"(vii) 0.75 per cent. in respect of goods specified in Schedule VII".

B. in Schedule I – 2.5%,

(i) against S. Nos. 1 and 2, in column (3), for the portion beginning with the words "and put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(ii) after S. No. 9 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

"9A	0403	Curd, Lassi, Butter milk, pre-packaged and labelled";
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(iii) against S. Nos. 11 and 13, in column (3), for the portion beginning with the words "put up in" and ending with the words and bracket "as in the ANNEXURE]", the words ", pre-packaged and labelled" shall be substituted;

(iv) against S. No. 16, in column (3), for the portion beginning with the words "and put up in" and ending with the words "as in the ANNEXURE", the words ", pre-packaged and labelled" shall be substituted;

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(v) against S. No. 25, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(vi) against S. No. 26, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “pre-packaged and labelled” shall be substituted;

(vii) against S. No. 30, in column (3), for the portion beginning with the words “put up in” and ending with the words “as in the ANNEXURE”, the words “, pre-packaged and labelled” shall be substituted;

(viii) against S. Nos. 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;

(ix) after S. No. 91 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“91A	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, pre-packaged and labelled; Khandsari Sugar, pre-packaged and labelled”;
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(x) after S. No. 98 and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“98A	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki, pre-packaged and labelled”;
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(xi) against S. No. 101A, in column (3), for the portion beginning with the words “other than those put up in” and ending with the words and bracket “as in the ANNEXURE]”, the words “, other than those pre-packaged and labelled” shall be substituted;

(xii) S. No. 163 and the entries relating thereto shall be omitted;

(xiii) after S. No. 181A and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

“181B	3006	Ostomy appliances including pouch or flange, stoma adhesive paste, barrier cream, irrigator kit, sleeves, belt, micro-pore tapes”;
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- (xiv) against S. No. 182, in column (3), for the words “put up in unit containers and bearing a brand name”, the words “, pre-packaged and labelled.” shall be substituted;
- (xv) S. Nos. 197A, 197B, 197C, 197D and 197E and entries relating thereto shall be omitted;
- (xvi) against S. No. 215, in column (3), for the words “put up in unit container and bearing a brand name”, the words “, pre-packaged and labelled” shall be substituted;
- (xvii) S. Nos. 230, 232, 233, 234A and 234C and entries relating thereto shall be omitted;
- (xviii) after S. No. 255 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“255A	9021	Orthopaedic appliances, such as crutches, surgical belts, and trusses; Splints and other fracture appliances; artificial parts of the body; other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability; intraocular lens [other than hearing aids]”;
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- (xix) after S. No. 264 and entries relating thereto, in List No. 3, in item (B), the sub-item (1) and the entries relating thereto shall be omitted;

C. in Schedule II – 6%, -

- (i) against S. No. 16, in column (3), after the word “guavas”, the words and brackets “, mangoes (other than mangoes sliced, dried)” shall be inserted;
- (ii) against S. No. 41A, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;
- (iii) against S. No. 46, in column (3), for the portion beginning with the words “put up in” and ending with the words and bracket “in the ANNEXURE]”, the words “, pre-packaged and labelled” shall be substituted;
- (iv) against S. No. 65, in column (3), after the word “contraceptives”, the words “and Ostomy appliances” shall be inserted;
- (v) S. No.70 and the entries relating thereto shall be omitted;
- (vi) after S. No. 85A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“85 B	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114
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85C	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114
85D	4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114
85E	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather
85F	4115	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour”;

(vii) S. No.120 and the entries relating thereto shall be omitted;

(viii) after S. No. 125 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

“125A	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed”;
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(ix) against S. No. 176B, for the entry in column (3), the entry “Fly ash bricks; Fly ash aggregates; Fly ash blocks” shall be substituted;

(x) S. No. 187, 188, 189, 192 and 193 and the entries relating thereto shall be omitted;

(xi) after S. No. 194 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“194A	8419 12	Solar water heater and system”;
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(xii) S. No. 195 and the entries relating thereto shall be omitted;

(xiii) against S. No. 197, in column (3), for the words and figures “machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts [8433 90 00]”, the words “parts thereof” shall be substituted;

(xiv) S. Nos. 198, 205, 217, 221, 226 and 227 and the entries relating thereto shall be omitted;

D. in Schedule III – 9%, -

(i) against S. No. 30A, for the entry in column (3), the entry “Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars” shall be substituted;

(ii) after S. No. 54B and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“54C	3215	All Goods, including printing ink, writing or drawing ink and other inks, whether or not concentrated or solid, fountain pen ink, ball pen ink”;
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(iii) against S. No. 148, in column (3), the brackets and words “[Other than aseptic packaging paper]” shall be omitted;

(iv) against S. No. 157B, in column (3), after the word and bracket “Scripts)”, the figures and words “; Cheques, loose or in book form” shall be inserted;

(v) against S. No. 182D, in column (3), for the brackets, words and figures “[other than fly ash bricks, fly ash blocks, fly ash aggregate with 90 percent or more fly ash content]”, the brackets and words “[other than Fly ash bricks; Fly ash aggregates; Fly ash blocks]” shall be substituted;

(vi) S. No. 301A shall be re-numbered as S. No. 301AA, and before S. No. 301AA as so re-numbered, the following S. No. and entries shall be inserted, namely:

“301A	8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208, and blades therefor”;
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(vii) against S. No. 302A, in column (3), the brackets and words “[other than paper knives, pencil sharpeners and blades therefor]” shall be omitted;

(viii) after S. No. 302A and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“302B	8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware”;
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(ix) against S. No. 317A, for the entry in column (3), the entry “(a) Concrete pumps [8413 40 00]; (b) other rotary positive displacement pumps [8413 60]; (c) Power driven pumps primarily designed for handling water, namely, centrifugal pumps (horizontal and vertical), deep tube-well

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turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps” shall be substituted;

(x) after S. No. 317B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“317C	8414 20 10	Bicycle pumps
317D	8414 90 12	Parts of air or vacuum pumps and compressors of bicycle pumps”;

(xi) after S. No. 328 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“328A	8433	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 8437; parts thereof [8433 90 00]
328B	8434	Milking machines and dairy machinery”;

(xii) after S. No. 329 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“329A	8437	Machines for cleaning, sorting or grading, seed, grain or dried leguminous vegetables; machinery used in milling industry or for the working of cereals or dried leguminous vegetables other than farm type machinery and parts thereof”;
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(xiii) after S. No. 371 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“371A	84 or 85	E-waste <i>Explanation.-</i> For the purpose of this entry, E-waste means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23rd March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”;
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(xiv) against S. No. 376AC, in column (3), the brackets and words “[other than wet grinder consisting of stone as a grinder]” shall be omitted;

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(xv) against S. No. 390, in column (3), the brackets, words and letters “[other than Light-Emitting Diode (LED) Light Sources]” shall be omitted;

(xvi) after S. No. 406 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

“406A	8807	Parts of goods of heading 8801”;
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(xvii) against S. No. 413, for the entry in column (3), the entry “Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter” shall be substituted;

(xviii) against S. No. 438A, in column (3), the letters, words, and brackets “LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)” shall be omitted;

E. in Schedule VI – 0.125%,

(i) against S. No. 1, for the entry in column (3), the entry “Rough diamonds or simply sawn diamonds, industrial or non-industrial” shall be substituted;

(ii) against S. No. 3, for the entry in column (3), the entry “Synthetic or reconstructed precious or semiprecious stones [other than diamonds], whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones [other than diamonds], temporarily strung for convenience of transport; synthetic or reconstructed diamonds, unworked or simply sawn or roughly shaped” shall be substituted;

F. after Schedule VI and before Explanation, following entries shall be inserted, namely:-

“Schedule VII – 0.75%

S.No.	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
(1)	(2)	(3)
1.	7102	Goods other than those specified against S. No. 1 in Schedule VI
2.	7104	Goods other than those specified against S. No. 3 in Schedule VI”;

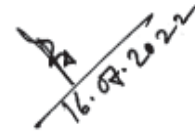
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G. after the Schedule VII, in the Explanation, for clause (ii) and the entries relating thereto, the following clause shall be substituted, namely:-

‘(ii) The expression ‘pre-packaged and labelled’ means a ‘pre-packaged commodity’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.’.

2. This notification shall come into force on the 18<sup>th</sup> day of July, 2022.

By Order of the Governor,



**(Prithwiraj Debnath)**

Under Secretary to the  
Government of Tripura  
Finance Department

Note: - The principal notification No.1/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, was published in the Tripura Gazette, Extraordinary Issue, *vide* number 230, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 01/2022 – State Tax (Rate) dated the 1<sup>st</sup> April, 2022 published in the Tripura Gazette, Extraordinary Issue, *vide* number 607, dated the 1<sup>st</sup> April, 2022.

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*Agartala, Saturday, July 16, 2022 A. D., Asadha 25, 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.1-11(91)-TAX/GST/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

**Notification No. 03/2022-State Tax (Rate)**

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department No. 11/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(A) in the Table, -

(I) against serial number 3, in column (3), -

(a) items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) against items (vii) and (x), for the entry in column (4), the entry "6" shall be substituted;

(c) in item (xii), for the brackets and figures "(iii), (iv), (v), (va), (vi), (vii), (viii), (ix)", the brackets and figures "(vii), (viii)," shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words "above one thousand rupees but" shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
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“(via) Transport of passengers, with or without accompanied belongings, by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to <i>Explanation</i> no. (iv)]”;
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(b) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Passenger transport services other than (i), (ii), (iii), (iv), (iva), (v), (vi) and (via) above.	9	-”;

(IV) against serial number 9, in column (3), -

(a) for item (iii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services of Goods Transport Agency (GTA) in relation to transportation of goods (including used house hold goods for personal use) supplied by a GTA where,-		

(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	2.5	<p>The credit of input tax charged on goods and services used in supplying the service has not been taken.</p> <p>[Please refer to <i>Explanation</i> no. (iv)]</p>
(b) GTA exercises the option to itself pay GST on services supplied by it.	2.5	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	<p>(2) The option by GTA to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in Annexure V on or before the 15<sup>th</sup> March of the preceding Financial Year:</p> <p>Provided that the option for the Financial Year 2022-2023 shall be exercised on or before the 16<sup>th</sup> August, 2022:</p> <p>Provided further that invoice for supply of the service charging State tax at the rates as applicable to clause (b) may be issued during the period from the 18<sup>th</sup> July, 2022 to 16<sup>th</sup> August, 2022 before exercising the option for the financial year 2022-2023 but in such a case the supplier shall exercise the option to pay GST on its supplies on or before the 16<sup>th</sup> August, 2022.”;</p>

(b) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(via) Transport of goods by ropeways.	2.5	The credit of input tax charged on goods used in supplying the service has not been taken.  [Please refer to <i>Explanation</i> no. (iv)]”;

(c) for item (vii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Goods transport services other than (i), (ii), (iii), (iv), (v), (vi) and (via) above.	9	-”;

(V) against serial number 10, in column (3), -

(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Renting of goods carriage where the cost of fuel is included in the consideration charged from the service recipient.	6	-”;

(b) in item (iii), after the brackets and figure “(i)”, the brackets and figures “, (ia)” shall be inserted;

(VI) against serial number 11, in column (3), for items (i) and (ii) and the corresponding entries relating thereto in columns (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“Supporting services in transport.  <i>Explanation:</i> This entry does not include goods transport service involving Goods Transport Agency (GTA) service, which falls under Heading 9965.	9	-”;

(VII) against serial number 15, in column (3), -

(a) item (i) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;

(b) in item (vii), the brackets and figures “(i),” shall be omitted;

(VIII) against serial number 26, in column (3), in item (i), sub-items (e), (ea) and (h) shall be omitted;

(IX) after serial number 31 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9993	Services provided by a clinical establishment by way of providing room [other than Intensive Care Unit (ICU)/Critical Care Unit (CCU)/Intensive Cardiac Care Unit (ICCU)/Neo natal Intensive Care Unit (NICU)] having room charges exceeding Rs. 5000 per day to a person receiving health care services.	2.5	The credit of input tax charged on goods and services used in supplying the service has not been taken  [Please refer to Explanation no. (iv)]”;

(X) against serial number 32, in column (3), -

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(a) after item (i) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
“(ia) Services by way of treatment or disposal of biomedical waste or the processes incidental thereto by a common bio-medical waste treatment facility to a clinical establishment.	6	-”;

(b) in item (ii), after the brackets and figures “(i)”, the word, brackets and figure “and (ia)” shall be inserted;

(B) in paragraph 4, relating to Explanation, after clause (xxxvi), the following clauses shall be inserted, namely: -

“(xxxvii) ‘print media’ means, —

(i) ‘book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(ii) ‘newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);

(xxxviii) ‘clinical establishment’ means, -

a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;

(xxxix) ‘health care services’ means, -

any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or

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functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;

(xxxx) 'goods transport agency' means, -

any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”;

(C) After Annexure IV, following annexure shall be inserted, namely: -

**“Annexure V**

**FORM**

**Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.**

**Reference No.-**

**Date: -**

1. I/We \_\_\_\_\_ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year.....under forward charge in accordance with section 9(1) of the CGST Act, 2017 and to comply with all the provisions of the CGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;
2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

**Legal Name: -**

**GSTIN: -**

**PAN No.**

**Signature of Authorised representative:**

**Name of Authorised Signatory:**

**Full Address of GTA:**

Tripura Gazette, Extraordinary Issue, July 16, 2022 A. D.

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15<sup>th</sup> March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16<sup>th</sup> August, 2022.”

2. This notification shall come into force with effect from the 18<sup>th</sup> July, 2022.

By Order of the Governor,

**(Prithwiraj Debnath)**

Under Secretary to the  
Government of Tripura  
Finance Department

Note: - The principal notification no. 11/2017 - State Tax (Rate), dated the 29<sup>th</sup> June, 2017 was published in the Tripura Gazette, Extraordinary Issue, vide number 231, dated the 29<sup>th</sup> June, 2017 and last amended vide notification no. 22/2021-State Tax (Rate), dated the 7<sup>th</sup> January, 2022 published in the Tripura Gazette, Extraordinary Issue, vide number 44, dated the 7<sup>th</sup> January, 2022.

# TRIPURA GAZETTE



Published by Authority

## EXTRAORDINARY ISSUE

*Agartala, Saturday, July 16, 2022 A. D. Asadha 25, 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.1-11(91)-TAX/GST/2022(Part-I)

Dated, Agartala, the 16th July, 2022.

### Notification No. 11/2022-State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 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 rescinds the notification of the Government of Tripura in the Finance Department, No. 45/2017-State Tax (Rate), dated the 14<sup>th</sup> November, 2017, published in the Tripura Gazette, Extraordinary Issue, vide number 423, dated the 14<sup>th</sup> November, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force on the 18<sup>th</sup> day of July, 2022.

By Order of the Governor,

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

**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)

Dated, Agartala, the 15th July, 2022.

**NOTIFICATION**

In exercise of the powers conferred by section 128 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 further amendments in the notification of the Government of Tripura, Finance Department, NO.F.1-11(91)-TAX/GST/2017(Part), dated the 5<sup>th</sup> January, 2018, published in the Tripura Gazette, Extraordinary Issue, *vide* number 8, dated the 5<sup>th</sup> January, 2018, namely:—

In the said notification, in the sixth proviso, for the figures, letters and words “30<sup>th</sup> day of June, 2022”, the figures, letters and words “28<sup>th</sup> day of July, 2022” shall be substituted.

By Order of the Governor,

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

Note: The principal notification NO.F.1-11(91)-TAX/GST/2017(Part), dated the 5<sup>th</sup> January, 2018 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 8, dated the 5<sup>th</sup> January, 2018 and was last amended, *vide* notification number NO.F.1-11(91)-TAX/GST/2022(Part), dated the 2<sup>nd</sup> June, 2022, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1012, dated the 2<sup>nd</sup> June, 2022.

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