

  
**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 02 / 12 / 2021.

**Notification No. 17/2021-State Tax (Rate)**

In exercise of the powers conferred by sub-section (5) of section 9 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 amendments further to amend the notification of the Government of Tripura, in the Finance Department, No.17/2017- State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 219 dated the 29<sup>th</sup> June, 2017, namely:-

1. In the notification,-
  - (i) in clause (i), for the words "and motor cycle;" the words ", motor cycle, omnibus or any other motor vehicle;" shall be substituted;
  - (ii) after clause (iii), the following clause shall be inserted, namely:-
 

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”
2. In the said notification, in Explanation, -
  - (i) in item (b), for the words, brackets, numbers and figures "and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).", the words, brackets, numbers and figures ", motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)." shall be substituted;
  - (ii) after item (b), the following shall be inserted namely, -
 

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”
3. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2022.

By order of the Governor,

  
**(L.T. DARLONG, TCS-SSG)**  
 Additional Secretary  
 Government of Tripura  
 Finance Department

Note:-The principal notification was published in the Tripura Gazette, Extraordinary Issue, *vide* notification No. 17/2017 – State Tax (Rate), dated the 29<sup>th</sup> June, 2017, *vide* number 219, dated the 29<sup>th</sup> June, 2017 and last amended by notification No. 23/2017 - State Tax (Rate), dated the 22<sup>nd</sup> August, 2017 *vide* number 302, dated the 22<sup>nd</sup> August, 2017.