


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-III)

Dated, Agartala the 08 / 12 / 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 State 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 (Ninth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force from the 1st day of December, 2021.

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

- (i) in rule 137, with effect from the 30th day of November 2021, for the words “four years”, the words “five years” shall be substituted.
- (ii) in **FORM GST DRC-03**, ---
 - (a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;
 - (b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;
 - (c) against item 5, in column (1), **after** the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form **GST DRC-01A**, audit, inspection or investigation, others (specify)” shall be inserted;

(d) for the table, under serial number 7, for the table, the following table shall be substituted, namely:-

Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

By order of the Governor,


(L.T. DARLONG, TCS-SSG)
Additional 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 22nd October, 2021 published in the Tripura Gazette, Extraordinary Issue, vide number 1920 dated the 26th October, 2021.