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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-VI)

Dated, Agartala the 04 / 01 / 2022.

## Notification No. 19/2021-State Tax (Rate)

In exercise of the powers conferred by sub-sections (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 makes the following further amendments in the notification of the Government of Tripura in the Finance Department, No. 2/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 238, dated the 29<sup>th</sup> June, 2017, namely :-

In the said notification, in the Schedule, -

- (i) against S. No. 22, for the entry in column (2), the entry "0303, 0304, 0305, 0306, 0307, 0308, 0309" shall be substituted;
- (ii) against S. No. 43B, in column (3), for the entry, the entry "Vegetables provisionally preserved, but unsuitable in that state for immediate consumption" shall be substituted;
- (iii) against S. No. 49, in column (3), for the entry, the entry "Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, Pine nuts, fresh, whether or not shelled or peeled" shall be substituted;
- (iv) after S. No. 97 and entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"97A 2009 89 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE I]";
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(v)

## S. No. 101 and the entries relating thereto shall be omitted;

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- (vi) against S. No. 141, for the entry in column (2), the entry "8807" shall be substituted;
- 2. This notification shall come into force on the  $1^{st}$  day of January, 2022.

By order of the Governor,

(Akinchan Sarkar, TCS-SSG) Additional Secretary Government of Tripura Finance Department

Note: - The principal notification No.2/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 238, dated the 29<sup>th</sup> June, 2017 and last amended *vide* Notification No. 9/2021-State Tax (Rate) dated the 7<sup>th</sup> October, 2021, published in the Tripura Gazette, Extraordinary Issue, *vide* number 1868, dated the 8<sup>th</sup> October, 2021.