

ORDER REGARDING THE TRIPURA STATE GOODS AND SERVICES TAX, 2017 (REMOVAL OF DIFFICULTIES)

No. 391 NO.F.I-11 TRIPURA Registered No. N. E. 930, GAZETTE Published by Authority EXTRAORDINARY ISSUE Agartala, Monday, November 6, 2017 A. D., Kartika 15, 1939 S. E, PART-- I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc. GOVERNMENT OF FINANCE (TAXES & EXCISE) Dated, Agartala, the 2nd 2017. THE TRIPURA STATE GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2017

Whereas, certain difficulties have arisen in giving to the provisions of the 'Tripura State Goods and Services Tax Act, 2017' ('Tripura Act No. 9 of' hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act'. Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the State Government, on recommendations of the Council, hereby makes the following order. n •,uncly:- *This Order may be called the Tripura State Goods and Services Tax (Removal of Difficulties) Order, 2017

2. For the removal of difficulties.- (i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) paragraph 6 Of Schedule 11 of the said Act and also supplies any exempt services including services by way of extending, deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the scheme under section 10 of the said Act or all other conditions specified therein. (ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value or supply of any exempt services including services by order of the Governor, (M, Nagaraj u) I) Principal Secretary (Government of Finance Department) Printed at the Tripura Government Press, Agartala.