

# TRIPURA GAZETTE



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**PART--IV--** Bills introduced in the Tripura Legislative Assembly : Report of Selection Committees presented or to be presented to the Assembly; and Bills published before introduction in that Assembly.

### TRIPURA LEGISLATIVE ASSEMBLY

#### SECRETARIAT

NEW CAPITAL COMPLEX

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No.F.7(13-14)-LA/2023/3559

Dated, Agartala, the 8th July, 2023.

## NOTIFICATION

“ As required under Rule 117 of the Rules of Procedure and Conduct of Business in the Tripura Legislative Assembly, ‘The Tripura State Goods and Services Tax (Sixth Amendment) Bill, 2023 (The Tripura Bill No. 9 of 2023)’ as introduced in the Assembly on the 7<sup>th</sup> July, 2023 to be published in the Tripura Gazette.”

  
( B.P. Karmakar )

Secretary  
Tripura Legislative Assembly

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**THE TRIPURA BILL NO. 9 OF 2023.**

**THE TRIPURA STATE GOODS AND SERVICES TAX  
(SIXTH AMENDMENT) BILL, 2023**

**A**

**BILL**

to further amend the Tripura State Goods and Services Tax Act, 2017.

**WHEREAS**, the Central Goods and Services Tax Act, 2017 has been amended, under Sections 137 to 158 and retrospective exemption in Schedule-III issued under the Central Goods and Services Tax Act, 2017 has been made under Section 159 of the Finance Act, 2023 (No. 8 of 2023);

**AND WHEREAS**, similar amendments are required to be made in the Tripura State Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act;

**BE** it enacted by The Tripura Legislative Assembly in the seventy fourth year of the Republic of India as follows:

Short title and commencement.	<p><b>1. (1) This may be called the ‘Tripura State Goods and Services Tax (Sixth Amendment) Act, 2023’;</b></p> <p>(2) Save as otherwise provided in this Act, sections 2 to 24 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.</p>	
Amendment of section 10.	<p><b>2. In the Tripura State Goods and Services Tax Act, 2017 (hereinafter referred to as the Tripura State Goods and Services Tax Act), in section 10,—</b></p> <p>(a) in sub-section (2), in clause (d), the words “goods or” shall be omitted;</p> <p>(b) in sub-section (2A), in clause (c), the words “goods or” shall be omitted.</p>	9 of 2017
Amendment of section 16.	<p><b>3. In section 16 of the Tripura State Goods and Services Tax Act, in sub-section (2),—</b></p> <p>(i) in the second proviso, for the words “added to his output tax</p>	

liability, along with interest thereon", the words and figures "paid by him along with interest payable under section 50" shall be substituted;

- (ii) in the third proviso, after the words "made by him", the words "to the supplier" shall be inserted.

Amendment of section 17. **4.** In section 17 of the Tripura State Goods and Services Tax Act,—

- (a) in sub-section (3), in the *Explanation*, for the words and figure "except those specified in paragraph 5 of the said Schedule", the following shall be substituted, namely:—

"except,—

- (i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and
  - (ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.";
- (b) in sub-section (5), after clause (f), the following clause shall be inserted, namely:—

"(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013;"

18 of 2013.

Amendment of section 23. **5.** In section 23 of the Tripura State Goods and Services Tax Act, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1<sup>st</sup> day of July, 2017, namely:—

"(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act."

Amendment of section 30. **6.** In section 30 of the Tripura State Goods and Services Tax Act, in sub-section (1),—

- (a) for the words "the prescribed manner within thirty days from

Tripura Gazette, Extraordinary Issue, July 12, 2023 A. D.

the date of service of the cancellation order:", the words "such manner, within such time and subject to such conditions and restrictions, as may be prescribed." shall be substituted;

(b) the proviso shall be omitted.

Amendment of section 37. 7. In section 37 of the Tripura State Goods and Services Tax Act, after sub-section (4), the following sub-section shall be inserted, namely:—

"(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details."

Amendment of section 39. 8. In section 39 of the Tripura State Goods and Services Tax Act, after sub-section (10), the following sub-section shall be inserted, namely:—

"(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return."

Amendment of section 44. 9. Section 44 of the Tripura State Goods and Services Tax Act shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely:—

"(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return."

Amendment of section 52. **10.** In section 52 of the Tripura State Goods and Services Tax Act, after sub-section (14), the following sub-section shall be inserted, namely:—

"(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement."

Amendment of section 54. **11.** In section 54 of the Tripura State Goods and Services Tax Act, in sub-section (6), the words "excluding the amount of input tax credit provisionally accepted," shall be omitted.

Amendment of section 56. **12.** In section 56 of the Tripura State Goods and Services Tax Act, for the words "from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax", the words "for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed" shall be substituted.

Amendment of section 62. **13.** In section 62 of the Tripura State Goods and Services Tax Act, in sub-section (2),—

(a) for the words "thirty days", the words "sixty days" shall be substituted;

(b) the following proviso shall be inserted, namely:—

"Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment

order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue."

- Substitution of section 109. **14.** For section 109 of the Tripura State Goods and Services Tax Act, the following section shall be substituted, namely:—
- Constitution of Appellate Tribunal and Benches thereof. "109. Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services Tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act."
- Amendment of section 110. **15.** Section 110 of the Tripura State Goods and Services Tax Act shall be *deleted*.
- Amendment of section 114. **16.** Section 114 of the Tripura State Goods and Services Tax Act shall be *deleted*.
- Amendment of section 117. **17.** In section 117 of the Tripura State Goods and Services Tax Act,—
- (a) in sub-section (1), for the words "**State Bench or Area Benches**", the words "**State Benches**" shall be substituted;
  - (b) in sub-section (5), in clauses (a) and (b), for the words "**State Bench or Area Benches**", the words "**State Benches**" shall be substituted.
- Amendment of section 118. **18.** In section 118 of the Tripura State Goods and Services Tax Act, in sub-section (1), in clause (a), for the words "**National Bench or Regional Bench**", the words "**Principal Bench**" shall be substituted.
- Amendment of section 119. **19.** In section 119 of the Tripura State Goods and Services Tax Act,—
- (a) for the words "**National or Regional Benches**", the words "**Principal Bench**" shall be substituted;
  - (b) for the words "**State Bench or Area Benches**", the words "**State Benches**" shall be substituted.

Tripura Gazette, Extraordinary Issue, July 12, 2023 A. D.

Amendment of section 122. **20.** In section 122 of the Tripura State Goods and Services Tax Act, after sub-section (1A), the following sub-section shall be inserted, namely:—

"(1B) Any electronic commerce operator who—

(i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act to make such supply;

(ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or

(iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher."

Amendment of section 132. **21.** In section 132 of the Tripura State Goods and Services Tax Act, in sub-section (1),—

(a) clauses (g), (j) and (k) shall be omitted;

(b) in clause (l), for the words, brackets and letters "clauses (a) to (k)", the words, brackets and letters "clauses (a) to (f) and clauses (h) and (i)" shall be substituted;

(c) in clause (iii), for the words "any other offence", the words, brackets and letter "an offence specified in clause (b)," shall be substituted;

(d) in clause (iv), the words, brackets and letters "or clause (g) or clause (j)" shall be omitted.

Amendment of section 138. **22.** In section 138 of the Tripura State Goods and Services Tax Act,—

(a) in sub-section (1), in the first proviso,—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;"

(ii) clause (b) shall be omitted;

(iii) for clause (c), the following clause shall be substituted, namely:—

"(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;"

(iv) clause (e) shall be omitted;

(b) in sub-section (2), for the words "ten thousand rupees or fifty per cent. of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent. of the tax, whichever is higher", the words "twenty-five per cent. of the tax involved and the maximum amount not being more than one hundred per cent. of the tax involved" shall be substituted.

Insertion of new section 158A. **23.** After section 158 of the Tripura State Goods and Services Tax Act, the following section shall be inserted, namely:—

Consent based sharing of information furnished by taxable person.

"158A. (1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

(a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;

(b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;



(c) such other details as may be prescribed.

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—

(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and

(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient,

in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return."

Retrospective exemption to certain activities and transactions in Schedule III to the Tripura State Goods and Services Tax Act.

24. (1) In Schedule III to the Tripura State Goods and Services Tax Act, paragraphs 7 and 8 and the *Explanation 2* thereof (as inserted *vide* section 31 of Act 13 of 2018) shall be deemed to have been inserted therein with effect from the 1<sup>st</sup> day of July, 2017.

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

**STATEMENT OF OBJECTS & REASONS**

The Central Government has amended the Central Goods and Services Tax Act, 2017, under Sections 137 to 158 and has made retrospective exemption in Schedule-III issued under the Central Goods and Services Tax Act, 2017 under Sections 159 of the Finance Act, 2023 (No. 8 of 2023);

Similar amendments are required to be made in the Tripura State Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act.

The proposed Tripura State Goods and Services Tax (Sixth Amendment) Bill, 2023, *inter alia*, provides for—

**Clause 2** of the Bill seeks to amend clause (d) of sub-section (2) and clause (c) of sub-section (2A) in section 10 of the Tripura State Goods and Services Tax Act so as to remove the restriction imposed on registered persons engaged in supplying goods through electronic commerce operators from opting to pay tax under the composition levy.

**Clause 3** of the Bill seeks to amend second and third provisos to sub-section (2) of section 16 of the Tripura State Goods and Services Tax Act to align the said sub-section with the return filing system provided in the said Act.

**Clause 4** of the Bill seeks to amend Explanation to sub-section (3) of section 17 of the Tripura State Goods and Services Tax Act so as to restrict availment of input tax credit in respect of certain transactions specified in clause (a) of paragraph 8 of Schedule III of the said Act, as may be provided by rules, by including the value of such transactions in the value of exempt supply. It also seeks to amend sub-section (5) so as to provide that input tax credit shall not be available in respect of goods or services or both received by a taxable person which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013.

**Clause 5** of the Bill seeks to substitute, with effect from the 1<sup>st</sup> day of July, 2017, section 23 of the Tripura State Goods and Services Tax Act relating to persons not liable for registration so as to provide overriding effect to the said section over sub-section (1) of section 22 and section 24 of the said Act.

**Clause 6** of the Bill seeks to amend section 30 of the Tripura State Goods and Services Tax Act relating to time limit for submission of application of revocation of cancellation of registration.

**Clause 7** of the Bill seeks to insert a new sub-section (5) in section 37 of the Tripura State Goods and Services Tax Act so as to provide a time limit of three years upto which the details of outward supplies under sub-section (1) of the said section for a tax period can be furnished by a registered person. It further seeks to empower the Government, on

the recommendation of the Council, to extend by notification, the said time limit for a registered person or a class of registered persons, subject to certain conditions and restrictions.

**Clause 8** of the Bill seeks to insert a new sub-section (11) in section 39 of the Tripura State Goods and Services Tax Act so as to provide a time limit of three years upto which the return for a tax period can be furnished by a registered person. It further seeks to empower the Government, on the recommendation of the council, to extend by notification, the said time limit for a registered person or a class of registered persons, subject to certain conditions and restrictions.

**Clause 9** of the Bill seeks to insert a new sub-section (2) in section 44 of the Tripura State Goods and Services Tax Act so as to provide a time limit of three years upto which the annual return under sub-section (1) of the said section for a financial year can be furnished by a registered person. It further seeks to empower the Government, on the recommendation of the Council, to extend by notification, the said time limit for a registered person or a class of registered persons, subject to certain conditions and restrictions.

**Clause 10** of the Bill seeks to insert a new sub-section (15) in section 52 of the Tripura State Goods and Services Tax Act so as to provide a time limit of three years upto which the statement under sub-section (4) of the said section for a month can be furnished by an electronic commerce operator. It further seeks to empower the Government, on the recommendation of the Council, to extend by notification, the said time limit for an operator or a class of operators, subject to certain conditions and restrictions.

**Clause 11** of the Bill seeks to amend sub-section (6) of section 54 of the Tripura State Goods and Services Tax Act by removing reference to the provisionally accepted input tax credit so as to align the same with the present scheme of availment of self-assessed input tax credit as per sub-section (1) of section 41 of the said Act.

**Clause 12** of the Bill seeks to amend section 56 of the Tripura State Goods and Services Tax Act so as to provide by rules the manner of computation of period of delay for calculation of interest on delayed refunds.

**Clause 13** of the Bill seeks to amend section 62 of the Tripura State Goods and Services Tax Act so as to extend the time limit for furnishing of return by a defaulter upto sixty days after service of assessment order by the proper officer. It further seeks to provide extension of another sixty days for furnishing of return on payment of an additional late fee alongwith liability to pay interest and late fee.

**Clause 14** of the Bill seeks to substitution of section 109 of the Tripura State Goods and Services Tax Act for the purpose of constitution of Appellate Tribunal under the Central Goods and Services Tax Act, 2017 for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Act.

**Clause 15** of the Bill seeks to amend section 110 of the Tripura State Goods and Services Tax Act by way of deletion of the said section as it has become redundant through amendment of section 109.

**Clause 16** of the Bill seeks to amend section 114 of the Tripura State Goods and Services Tax Act by way of deletion of the said section as it has become redundant through amendment of section 109.

**Clause 17** of the Bill seeks to amend section 117 of the Tripura State Goods and Services Tax Act for substituting 'State Benches' instead of 'State and Area Benches' consequent upon amendment of section 109.

**Clause 18** of the Bill seeks to amend section 118 of the Tripura State Goods and Services Tax Act for **substituting** 'Principal Bench' **instead of** 'National and Regional Benches' consequent upon amendment of section 109.

**Clause 19** of the Bill seeks to amend section 119 of the Tripura State Goods and Services Tax Act for **substituting** 'State Benches' **instead of** 'State and Area Benches' and 'Principal Bench' **instead of** 'National and Regional Benches' consequent upon amendment of section 109.

**Clause 20** of the Bill seeks to insert a new sub-section (1B) in section 122 of the Tripura State Goods and Services Tax Act so as to provide for penal provisions applicable to electronic commerce operators in case of contravention of provisions relating to supplies of goods or services made through them by unregistered persons or composition taxpayers.

**Clause 21** of the Bill seeks to amend sub-section (1) of section 132 of the Tripura State Goods and Services Tax Act so as to decriminalise offences specified in clauses (g), (j) and (k) of the said sub-section and to increase the monetary threshold from one hundred lakh rupees to two hundred lakh rupees for launching prosecution for the offences under the said Act, except for the offences related to issuance of invoices without supply of goods or services or both.

**Clause 22** of the Bill seeks to amend first proviso to sub-section (1) of section 138 of the Tripura State Goods and Services Tax Act so as to exclude the persons involved in offences relating to issuance of invoices without supply of goods or services or both from the option of compounding of the offences under the said Act. It further seeks to amend sub-section (2) so as to rationalise the amount for compounding of various offences by reducing the minimum as well as maximum amount for compounding.

**Clause 23** of the Bill seeks to insert a new section 158A in the Tripura State Goods and Services Tax Act so as to provide for the manner and conditions for sharing of the information furnished by the registered person in his application for registration or in his return filed or in his statement of outward supplies, or the details uploaded by him for generation of electronic invoice or E-way bill or any other details, as may be provided by rules, on the common portal with such other systems, as may be notified.

Tripura Gazette, Extraordinary Issue, July 12, 2023 A. D.

**Clause 24** of the Bill seeks to amend Schedule III of the Tripura State Goods and Services Tax Act to give retrospective applicability to paragraphs 7 and 8 and the Explanation 2 to the said Schedule with effect from the 1<sup>st</sup> day of July, 2017.

2. The Bill seeks to achieve the above objectives.

**(PRANAJIT SINGHA ROY)**  
**Hon'ble Finance Minister**

**TECHNICAL REPORT**

The proposed Bill provides for the levy of tax on the supply of goods or services or both. The subject matter of the Bill conforms to the provisions of Clause (1) of the Article 286 of the Constitution of India.

The State Legislature is competent to legislate on the subject under Clause (1) of Clause 246A of the Constitution of India. The Provisions of the Bill are not repugnant to any provision of any existing Central Law or any provision of the Constitution, as amended by the Constitution (One Hundred and First Amendment) Act, 2016. It does not attract the proviso to Article 304(b) of the Constitution of India.

The Bill is money bill as defined in Clause (a) of Clause (1) of Article 199 of the Constitution of India and as such recommendation of the Governor as required under clause (1) of Article 207 of the Constitution of India will be required for introduction of the Bill in the Tripura Legislative Assembly.

**(Biswajit Palit)**  
Secretary  
Law Department  
Government of Tripura

Tripura Gazette, Extraordinary Issue, July 12, 2023 A. D.

**FINANCIAL MEMORANDUM**

**The ‘Tripura State Goods and Services Tax (Sixth Amendment) Bill, 2022’ if enacted** and brought into force, does not involve any recurring or non-recurring expenditure from the Consolidated Fund of the State.

**(Brijesh Pandey, IAS)**  
Secretary  
Finance Department  
Government of Tripura