

No.F.17(1)/DIT/Policy/2005/Vol-I/4293-96  
Government of Tripura  
Department of Industries and Commerce  
(Information Technology)  
Agartala-799006, Tripura

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Dated, the 06<sup>th</sup> Nov.  
August, 2017

## Notification

**Subject: Amendment of Tripura IT Incentives Scheme, 2017**

As per the present provisions of providing Industrial Promotion Subsidy to industrial enterprises in the State under Tripura IT Incentive Scheme, 2017 (here-in-under referred to as 'Scheme, 2017'), subsidy is allowed in the form of re-imburement of Tripura Value Added tax, Central Sales Tax and other Commodity taxes paid by an entrepreneur. Consequent upon the present tax reform, as being adopted throughout the country, the said taxes have been subsumed to a single tax regime and replaced by the Goods and Service Tax w.e.f. 01<sup>st</sup> July, 2017. Due to such changes in tax structure, the clause 10 and clause 21.1 of the Scheme, 2017 are required to be modified.

2. Accordingly, the Governor of Tripura is pleased to accord approval to the modification of the clause 10 and clause 21.1 of the Scheme, 2017, which are related to providing benefit of Industrial Promotion Subsidy to local industrial enterprises. Clause 10 and Clause 21.1 of the Scheme, 2017 shall be modified as under:

**Clause-10** of the IT Incentive Scheme, 2017 shall be modified as: "IT/ITeS entrepreneur shall receive re-imburement of **Goods and Service Tax** with an aggregating ceiling of Rs.60 lakh per annum per enterprise. The aggregating limit of entitlement of subsidy of an enterprise for 5 years under the clause shall not exceed to the 100% value of investment made in plant and machinery / equipments."

**Clause-21.1** of the IT Incentive Scheme, 2017 shall be modified as: "Industrial promotion subsidy (re-imburement of **GST**) shall also be allowed @ 25% of **Goods and Service Tax** actually paid by the units after 5 years of their operation. The subsidy shall be provided for a further period of 5 years subject to the condition that the aggregating payment of subsidy to any unit from the date of its commencement of production shall not exceed to the amount of 100% of investment in plant and machinery/ equipments.

3. The modified provisions of the Scheme shall come into effect from the date of introduction of uniform Goods and Service Tax in the country i.e., 01<sup>st</sup> July, 2017.

By order of the Governor,

  
(M. Nagaraju)

Principal Secretary to the  
Govt. of Tripura

To

1. All the Chamber of Commerce and Industries in the State of Tripura
2. The Director, Department of I&C, Govt. of Tripura.
3. The Director, IT for uploading the same on Tripura Government website.

Copy to:

The Manager, Tripura Government Press, Printing & Stationeries, Government of Tripura –  
for publication of the Notification in the next issue of the Tripura Gazette.