

(15)

GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE & NARCOTICS
ITANAGAR

Notification No. 11 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 21st March 2020

In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No. 13/2019- State Tax, dated the 23rd April, 2019, published in the Gazette of Arunachal Pradesh, No. 238. Vol. XXVI, Naharlagun, Tuesday, June 4, 2020, vide File no. GST/23/2017/Vol-I, dated the 23rd April, 2019, namely:-

In the said notification, in paragraph 2, the following proviso shall be inserted, namely: -

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20.”

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 21st March

Memo No. GST/23/2017/Vol-II/250
2020 Copy to:-

1. ✓ The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
3. Office Copy



(Kanki Darang)

Commissioner State Tax

Note: The principal notification number 13/2019- State Tax, dated the 23rd April, 2019, published in the Gazette of Arunachal Pradesh, Extra Ordinary No. 238. Vol. XXVI, Naharlagun, Tuesday, June 4, 2020, vide File no. GST/23/2017/Vol-I, dated the 23rd April, 2019

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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE & NARCOTICS
ITANAGAR

Notification No. 13 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 21st March 2020

In exercise of the powers conferred by the sixth proviso to rule 46 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Government, on the recommendations of the Council, and in supersession of the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 46/2019 – State Tax, dated the 13th December, 2019, published in the Gazette of Arunachal Pradesh Extraordinary, No. 7, Vol. XXVII, Naharlagun, Wednesday, January 8, 2020, vide File no. GST/23/2017/Vol-II, dated the 13th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of said rules, and registered person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017, to an unregistered person (hereinafter referred to as B2C invoice), shall have Dynamic Quick Response (QR) code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of October, 2020.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/252

Dated Itanagar the, 21st March 2020

Copy to:-

1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
3. Office Copy



(Kanki Darang)

Commissioner State Tax

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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE & NARCOTICS
ITANAGAR

Notification No. 12 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 21st March 2020

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government on the recommendations of the Council, and in supersession of the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 44/2019 – State Tax, dated the 13th December, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 5, Vol. XXVII, Naharlagun, Wednesday, January 8, 2020, File no. GST/23/2017/Vol-II, dated the 13th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st October, 2020.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 21st March 2020

Memo No. GST/23/2017/Vol-II/281
Copy to:-

1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
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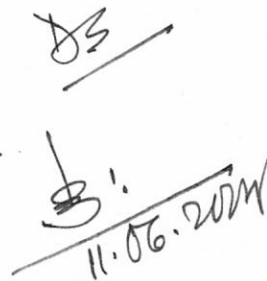
(Kanki Darang)

Commissioner State Tax

Dy. No. 23/24. Date 29/3/20. Comm. (Law & Jud.)

Memo No. 11-06-20. Date 11/06/20. Law & Judicial Department Govt. (A.P.) Itanagar




11.06.2020