

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

Notification No. 12 / 2019 (State Tax)

No. GST/23/2017/Vol-I

Dated Itanagar the 23rd April, 2019

In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules further to amend the Arunachal Pradesh Goods and Services Tax Rules, 2017, namely:-

2. (1) These rules may be called the Arunachal Pradesh Goods and Services Tax (Third Amendment) Rules, 2019.

(2) They shall come into force on the date of their publication in the Official Gazette.

3. In the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:-

“Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”.

No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 147, Vol. XXVI, Naharlagun, Friday, April 5, 2019 vide File no. GST/24/2017/Vol-I, dated the 7th March, 2019” shall be inserted;

(ii) in the Explanation,-

(C) after the words “not be eligible to avail”, the word “of” shall be omitted;

(D) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 147, Vol. XXVI, Naharlagun, Friday, April 5, 2019 vide File no. GST/24/2017/Vol-I, dated the 7th March, 2019” shall be inserted;

g) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR-4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;

h) after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(6) A registered person who ceases to avail the benefit of notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 147, Vol. XXVI, Naharlagun, Friday, April 5, 2019 vide File no. GST/24/2017/Vol-I, dated the 7th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR -**

5. In the said rules, after **FORM GST CMP-07**, the following form shall be inserted, namely:-

“Form GST CMP -08

[See rule 62]

Statement for payment of self-assessed tax

													Financial Year					
													Quarter					
2.	GSTIN																	
2.	(a)	Legal name	<Auto>															
	(b)	Trade name	<Auto>															
	(c)	ARN	<Auto> (After filing)															
	(d)	Date of filing	<Auto> (After filing)															

3. Summary of self-assessed liability

(net of advances, credit and debit notes and any other adjustment due to amendments etc.)

(Amount in ₹in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					

6. In the said rules, in **FORM GST REG-01**, after instruction number 16, the following instruction shall be inserted, namely:-

“17. Taxpayers who want to pay tax by availing benefit of notification No. 2/2019 – State Tax (Rate) dated 07.03.2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form.”.

Memo No. GST/23/2017/Vol-I/761

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.

Sd/-

(Anirudh Singh)

Commissioner of State Tax

Dated Itanagar the 23rd April, 2019

A. S. L.

(Anirudh Singh)

Commissioner of State Tax

Note:- The principal rules were published in the Gazette of Arunachal Pradesh Extraordinary, No. 281, Vol. XXIV, Naharlagun, Monday, August 7, 2017, vide notification (APGST Rules, 2017), published vide File no. GST/23/2017, dated the 19th July, 2017 and last amended vide notification No. 11/2019 – State Tax, dated the 29th March, 2019, published vide File no. GST/23/2017/Vol-I, dated the 29th March, 2019.