

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

Notification No. 32/2021 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 29th August, 2021

In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017), the Government, on the recommendations of the Council, hereby makes the following rules further to amend the Arunachal Pradesh Goods and Services Tax Rules, 2017, namely: —

1. Short title and commencement. - (1) These rules may be called the Arunachal Pradesh Goods and Services Tax (Seventh Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Arunachal Pradesh Goods and Services Tax Rules, 2017, —

(i) in sub-rule (1) of rule 26, -

(a) in the fourth proviso, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted;

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

(iii) in **FORM GST ASMT-14**, -

(a) after the words, “with effect from -----”, the words, “vide Order Reference No. -----, dated -----” shall be inserted;

Copy No. 268 Date 22/2/22
Law & Judicial Department
Govt. (A.P.) Itanagar

Dy. No. 562 Dtd. 21-2-22
Commissioner (Law) Cell
Itanagar (A.P.)

[Handwritten signatures and dates]
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(b) the words, "for conducting business without registration despite being liable for registration" shall be omitted;

(c) at the end after "Designation", the word "Address" shall be inserted.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/575 Dated Itanagar the, 29th August, 2021
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 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, dated the 19th July 2017 vide APGST Rules, 2017, dated the 19th July, 2017, published vide file no. GST/23/2017, dated the 19th July, 2017 and were last amended vide notification No. 30/2021 - State Tax, dated the 30th July, 2021 vide file no. GST/23/2017/Vol-II, dated the 30th July, 2021.