

(25) (18)

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

Notification No. 30 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 3rd April 2020

In exercise of the powers conferred by section 128 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the 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. 58/2018– State Tax, dated the 31st December, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 70, Vol. XXVI, Naharlagun, Monday, February 18, 2019, vide File no. GST/23/2017/Vol.-I, dated the 31st December, 2018, namely:–

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:–.

Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2	Taxpayers having an aggregate	February, 2020	If return in FORM GSTR-

	turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	and March, 2020	3B is furnished on or before the 29 th day of June, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

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Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 3rd April 2020

Memo No. GST/23/2017/Vol-II/271

Copy to:-

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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

Note: The principal notification No. 58/2018- State Tax, dated the 31st December, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 70, Vol. XXVI, Naharlagun, Monday, February 18, 2019, vide File no. GST/23/2017/Vol.-I, dated the 31st December, 2018

(27) (20)

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

Notification No. 31 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 3rd April 2020

In exercise of the powers conferred by section 128 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 further amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No. 4/2018– State Tax, dated the 23rd January, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 29, Vol. XXV, Naharlagun, Monday, January 29, 2018 vide file no. GST/23/2017, dated the 23rd January, 2018, namely:–

In the said notification, after the third proviso, the following proviso shall be inserted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020, for the registered persons who fail to furnish the details of outward supplies for the said periods in **FORM GSTR-1** by the due date, but furnishes the said details in **FORM GSTR-1**, on or before the 30th day of June, 2020.”.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 3rd April 2020

Memo No. GST/23/2017/Vol-II/272

Copy to:-

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(Kanki Darang)

Commissioner State Tax

Note: The principal notification No. 4/2018– State Tax, dated the 23rd January, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 29, Vol. XXV, Naharlagun, Monday, January 29, 2018 vide file no. GST/23/2017, dated the 23rd January, 2018 and was last amended by notification No. 3/2020- State Tax.

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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE & NARCOTICS
ITANAGAR
Notification No. 32 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 3rd April 2020

In exercise of the powers conferred by section 148 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 further amendments 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, Extraordinary, No. 238, Vol. XXVI, Naharlagun, Tuesday, June 4, 2019 vide file no. GST/23/2017/Vol-I, dated the 23rd April, 2019, namely:-

In the said notification,-

(i) in the second paragraph, the following proviso shall be inserted, namely: -

"Provided that the said persons shall furnish a statement, containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Arunachal Pradesh Goods and Services Tax Rules, 2017, for the quarter ending 31st March, 2020, till the 7th day of July, 2020.";

(ii) in the third paragraph, the following proviso shall be inserted, namely: -

"Provided that the said persons shall furnish the return in **FORM GSTR-4** of the Arunachal Pradesh Goods and Services Tax Rules, 2017, for the financial year ending 31st March, 2020, till the 15th day of July, 2020.".

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 3rd

Memo No. GST/23/2017/Vol-II/273
April 2020
Copy to:-

1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
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(Kanki Darang)

Commissioner State Tax

Note: The principal notification No. 13/2019- State Tax, dated the 23rd April, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 238, Vol. XXVI, Naharlagun, Tuesday, June 4, 2019 vide file no. GST/23/2017/Vol-I, dated the 23rd April, 2019 and was subsequently amended by notification No. 48/2019-State Tax, dated the 26th December, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 104, Vol. XXVII, Naharlagun, Wednesday, May 13, 2020, vide File no. GST/23/2017/Vol-II, dated the 26th December, 2019.

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

Notification No. 29 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 3rd April 2020

In exercise of the powers conferred by sub-section (1) of section 50 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following amendment in notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No.13/2017 – State Tax, dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 199, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide File no. GST/24/2017, dated the 28th June, 2017, namely:–

In the said notification, in the first paragraph, the following provisos shall be inserted, namely: –

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:–

Table

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)	Condition (5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day

		thereafter		of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	Nil	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of June, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

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Sd/-

(Kanki Darang)

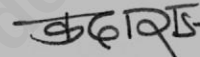
Commissioner State Tax

Dated Itanagar the, 3rd April 2020

Memo No. GST/23/2017/Vol-II/270

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(Kanki Darang)

Commissioner State Tax

Note: The principal notification No.13/2017 – State Tax, dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 199, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide File no. GST/24/2017, dated the 28th June, 2017