

DS (Law)

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

Notification No. 34 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 9th October, 2019

In exercise of the powers conferred by section 128 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No. 41/2019-State Tax, dated the 31st August, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 618(E), dated the 31st August, 2019, namely:—

In the said notification, in the opening paragraph—

(c) in clause (ii), for the figures, letters and word “20th September”, the figures, letters and word “11th October” shall be inserted;

(d) after the clause (iv), the following clauses shall be inserted, namely: —

“(v) the registered persons whose principal place of business is in the State of Jammu and Kashmir, having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, who have furnished, electronically through the common portal, details of outward supplies in **FORM GSTR-1** of the Central Goods and Services Tax Rules, 2017 (hereafter referred to as the said rules), for the month of August, 2019, on or before the 11th October, 2019, for failure to furnish the said **FORM GSTR-1** by the due date;

(vi) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of section 39 of the said Act read with rule 66 of the said rules, for the month of July, 2019, on or before the 10th October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(vii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, required to deduct tax at source under the provisions of section 51 of the said Act, who have furnished electronically through the common portal, return in **FORM GSTR-7** of the said rules under sub-section (3) of section 39 of the said Act

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Copy No. 2643 Date: 11/12/19
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Govt. (A.S.) Itanagar

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read with rule 66 of the said rules, for the month of August, 2019, on or before the 10th October, 2019, for failure to furnish the said **FORM GSTR-7** by the due date;

(viii) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of July, 2019, on or before the 20th October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date;

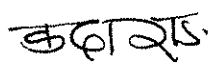
(ix) the registered persons whose principal place of business is in the State of Jammu and Kashmir, who have furnished, electronically through the common portal, return in **FORM GSTR-3B** of the said rules, for the month of August, 2019, on or before the 20th October, 2019, for failure to furnish the said **FORM GSTR-3B** by the due date.”.

Sd/-
(Kangki Darang)
Commissioner State Tax

Memo No. GST/23/2017/Vol-II/163
Copy to:-

Dated Itanagar the 9th October, 2019

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.


(Kangki Darang)
Commissioner State Tax

Note: The principal notification No. 41/2019 – Central Tax, dated the 31st August, 2019 was published in the Gazette of India, Extraordinary vide number G.S.R. 618(E), dated the 31st August, 2019.

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

Notification No. 36 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 24th October, 2019

In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 21/2019-Central Tax, dated the 23rd April, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 322(E), dated the 23rd April, 2019, namely:-

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

"Provided further that the due date for furnishing the statement containing the details of payment of self-assessed tax in said **FORM GST CMP-08**, for the quarter July, 2019 to September, 2019, or part thereof, shall be the 22nd day of October, 2019."

2. This notification shall come into force with effect from the 18th day of October, 2019.

Sd/-

(Kangki Darang)

Commissioner State Tax

Dated Itanagar the 24th October, 2019

Memo No. GST/23/2017/Vol-II/165

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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(Kangki Darang)

Commissioner State Tax

Note: - The principal notification No. 21/2019-Central Tax, dated the 23rd April, 2019 was published in the Gazette of India, Extraordinary, vide number G.S.R. 322(E), dated the 23rd April, 2019 and was last amended by notification No. 35/2019-Central Tax, dated the 29th July, 2019, published in the Gazette of India, Extraordinary, vide number G.S.R. 534(E), dated the 29th July, 2019.

DS (Law) 4.12.19

Diary No. 2604 Date: 11/12/19
Law & Judicial Depart.
Govt. (P.) Itanagar

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

Notification No. 37 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 31st October, 2019

In exercise of the powers under section 3 read with section 5 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) and section 3 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government hereby makes the following further amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 02/2017- State Tax, dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 203. Vol. XXIV Naharlagun, Friday, June 30, 2017 vide File no. GST/24/2017, dated the 28th June, 2017, namely:-

In the said notification, in Table II, in column (3), in serial number 51, for the words "State of Jammu and Kashmir", the words "Union territory of Jammu and Kashmir and Union territory of Ladakh" shall be substituted.

Sd/-

(Kangki Darang)

Commissioner State Tax

Dated Itanagar the 31st October, 2019

Memo No. GST/23/2017/Vol-II/166

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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(Kangki Darang)

Commissioner State Tax

Note: - The principal notification No. 02/2017- State Tax, dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 203. Vol. XXIV Naharlagun, Friday, June 30, 2017 vide File no. GST/24/2017, dated the 28th June, 2017.

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Duty No. 8603. Date. 4/12/19
Law & Judicial Department
Govt. (A.P.) Itanagar

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

Notification No. 38 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 14th November, 2019

In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 27017 (7 of 2017) (hereafter in this notification referred to as 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. 16/2019 – State Tax, dated the 28th June, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 305, Vol. XXVI Naharlagun, Thursday, July 25, 2019, *vide* file no. GST/23/2017/Vol-II, dated the 28th June, 2019, namely:—

In the said notification, in the second paragraph, the following proviso shall be inserted, namely: —

“Provided that for registered persons whose principal place of business is in the State of Jammu and Kashmir, shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Central Goods and Services Tax Rules, 2017 effected during the quarter July-September, 2019 till 30th November, 2019.”.

2. This notification shall be deemed to come into force with effect from the 31st day of October, 2019.

Sd/-

(Kangki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II / 167

Dated Itanagar the 14th November, 2019

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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(Kangki Darang)

(Kangki Darang)

Commissioner State Tax

Note: The principal notification No. 16/2019 – State Tax, dated the 28th June, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 305, Vol. XXVI Naharlagun, Thursday, July 25, 2019, *vide* file no. GST/23/2017/Vol-II, dated the 28th June, 2019

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

Notification No. 39 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 14th November, 2019

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, 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. 17/2019 – State Tax, dated the 28th June, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 306, Vol. XXVI Naharlagun, Thursday, July 25, 2019, vide File no. GST/23/2017/Vol-II, dated the 28th June, 2019, namely:–

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

“Provided that for registered persons whose principal place of business is in the State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of Central Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 15th November, 2019.”.

2. This notification shall be deemed to come into force with effect from the 11th day of August, 2019.

Sd/-

(Kangki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/168

Dated Itanagar the 14th November, 2019

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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(Kangki Darang)

Commissioner State Tax

Note: The principal notification No. 17/2019 – State Tax, dated the 28th June, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 306, Vol. XXVI Naharlagun, Thursday, July 25, 2019, vide File no. GST/23/2017/Vol-II, dated the 28th June, 2019

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Law & Judicial Department
Govt. (A.P.) Itanagar

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

Notification No. 40 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 14th November, 2019

In exercise of the powers conferred by section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) read with sub-rule (5) of rule 61 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 18 /2019 – State Tax, dated the 28th June, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 307. Vol. XXVI Naharlagun, Thursday, July 25, 2019, *vide* File no. GST/23/2017/Vol-II, dated the 28th June, 2019, namely:—

In the said notification, in the first paragraph, after the third proviso, the following proviso shall be inserted, namely: —

“Provided also that the return in **FORM GSTR-3B** of the said rules for the months of July to September, 2019 for registered persons whose principal place of business is in the State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 20th November, 2019.”.

2. This notification shall be deemed to come into force with effect from the 20th day of September, 2019.

(Law)

(Signature)

Sd/-

(Kangki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/164

Dated Itanagar the 14th November, 2019

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.

(Signature)

(Kangki Darang)

Commissioner State Tax

Note: The principal notification No. 18 /2019 – State Tax, dated the 28th June, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 307. Vol. XXVI Naharlagun, Thursday, July 25, 2019, *vide* File no. GST/23/2017/Vol-II, dated the 28th June, 2019 and was subsequently amended by notification No. 26/2019 – State Tax, dated the 21st August, 2019 was published in the Gazette of Arunachal Pradesh, Extraordinary, No. 432, Vol. XXVI, Naharlagun, Monday, November 4, 2019 *vide* File no. GST/23/2017/Vol-II, dated the 21st August, 2019.

(Signature)
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**GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR**

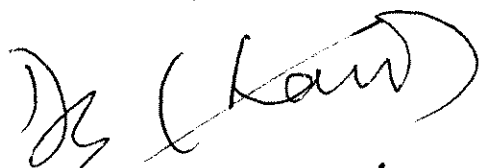
Notification No.26/2019- State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, the 22nd November, 2019

In exercise of the powers conferred by sub-section (3) of section 11 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do, hereby makes the following further amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No.11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 184, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide File No. GST/24/2017, dated the 28th June, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely: -

“Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”

 Sd/-
(Kangki Darang)
Commissioner State Tax

No. GST/24/2017/Vol-I/170

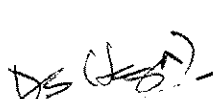
Dated Itanagar, the 22nd November, 2019

Copy to:

1. The Secretary (Law & Ju8dicial), 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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(Kangki Darang)
Commissioner State Tax

Note: -The principal notification No.11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 184, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide No. GST/24/2017, dated the 28th June, 2017 and was last amended by notification No. 20/2019-State Tax (Rate), dated the 30th September, 2019 vide File No. GST/24/2017/Vol-I, dated the 30th September, 2019.


11.12.19

Duty No. 2605 Date: 11/12/19
Law & Judicial Department
Govt. (A.P.) Itanagar

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

Notification No. 46 / 2019 (State Tax)

No. GST/23/2017/VOL-II

Dated Itanagar, the 13th December, 2019

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, hereby notifies that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have 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 April, 2020.

Sd/-

(Kangki Darang)

Commissioner, State Tax

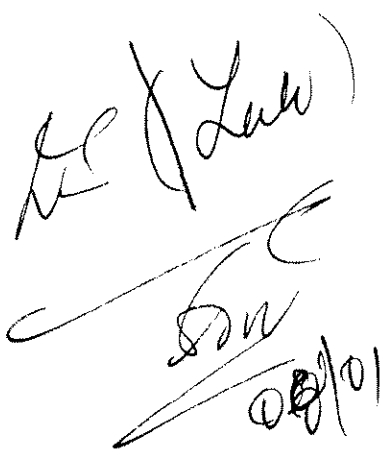
Memo No. GST/23/2017/VOL-II/187
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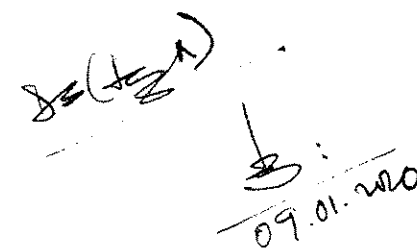
Dated Itanagar, the 13th December, 2019

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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(Kangki Darang)
Commissioner, State Tax


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

Notification No. 45 / 2019 (State Tax)

No. GST/23/2017/VOL-II

Dated Itanagar, the 13th December, 2019

In exercise of the powers conferred by rule 5 of the Arunachal Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2019, made vide notification No. 20 /2019 – State Tax, dated the 28th June, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 309, Vol. XXVI, Naharlagun, Thursday, July 25, 2019 vide file no. GST/23/2017/VOL-II, dated the 28th June, 2019, the Government, on the recommendations of the Council, hereby appoints the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

Sd/-

(Kangki Darang)

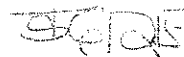
Commissioner, State Tax

Memo No. GST/23/2017/VOL-II/186

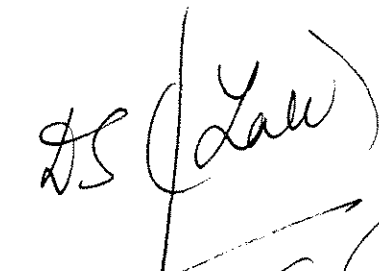
Dated Itanagar, the 13th December, 2019

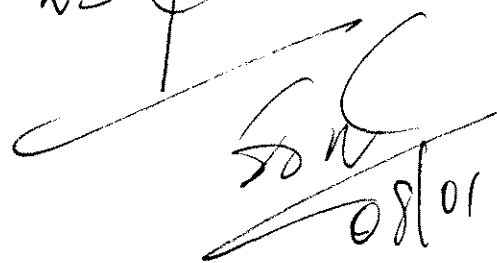
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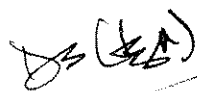
1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
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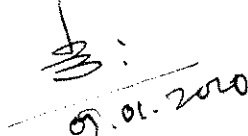


Kangki Darang)
Commissioner, State Tax









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

Notification No. 44 / 2019 (State Tax)

No. GST/23/2017/VOL-II

Dated Itanagar, the 13th December, 2019

In exercise of the powers conferred by sub-rule (4) to rule 48 of the Arunachal Pradesh Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby notifies registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice 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.

3. This notification shall come into force from the 1st day of April, 2020.

Sd/-

(Kangki Darang)

Commissioner, State Tax

Memo No. GST/23/2017/VOL-II/185

Dated Itanagar, the 13th December, 2019

Copy to:-

1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
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Commissioner, State Tax

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

Notification No. 43 / 2019 (State Tax)

No. GST/23/2017/VOL-II

Dated Itanagar, the 13th December, 2019

In exercise of the powers conferred by section 146 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) read with sub-rule(4) of rule 48 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the State Government, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule(4) of rule 48 of the aforesaid rules, namely:-

- (i) www.einvoice1.gst.gov.in;
- (ii) www.einvoice2.gst.gov.in;
- (iii) www.einvoice3.gst.gov.in;
- (iv) www.einvoice4.gst.gov.in;
- (v) www.einvoice5.gst.gov.in;
- (vi) www.einvoice6.gst.gov.in;
- (vii) www.einvoice7.gst.gov.in;
- (viii) www.einvoice8.gst.gov.in;
- (ix) www.einvoice9.gst.gov.in;
- (x) www.einvoice10.gst.gov.in.

Explanation.-For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).

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

Sd/-

(Kangki Darang)

Commissioner, State Tax

Memo No. GST/23/2017/VOL-II/184

Dated Itanagar, the 13th December, 2019

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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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Commissioner, State Tax

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

Notification No. 47 / 2019 (State Tax)

No. GST/23/2017/VOL-II

Dated Itanagar, the 23rd December, 2019

In exercise of the powers conferred by section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) read with sub-rule (5) of rule 61 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No. 30 /2019 – State Tax, dated the 09th October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 436, Vol. XXVI, Naharlagun, Tuesday, November 5, 2019 vide File no. GST/23/2017/Vol-II, dated the 09th October, 2019, namely:—

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

“Provided further that the return in **FORM GSTR-3B** of the said rules for the month of November, 2019 shall be furnished electronically through the common portal, on or before the 23rd December, 2019.”

2. This notification shall be deemed to have come into force with effect from the 20th Day of December, 2019.

Sd/-

(Kangki Darang)

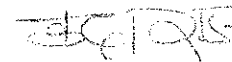
Commissioner, State Tax

Memo No. GST/23/2017/VOL-II/182

Dated Itanagar, the 23rd December, 2019

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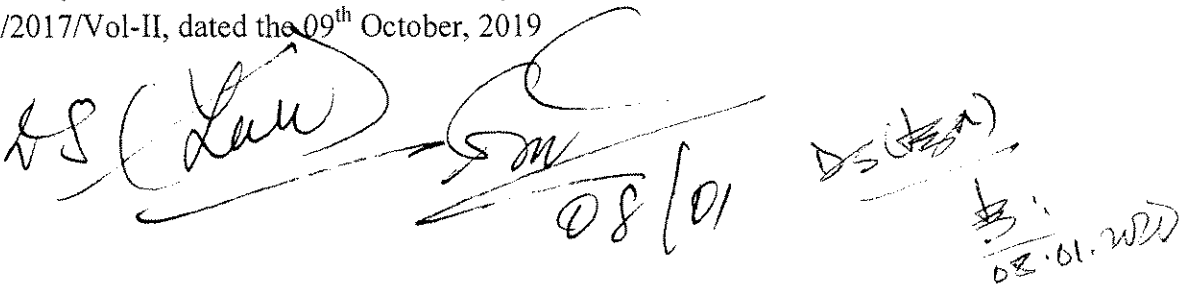
1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
3. Office Copy.



(Kangki Darang)

Commissioner, State Tax

Note: The principal notification were published in the Gazette of Arunachal Pradesh, Extraordinary, No. 436, Vol. XXVI, Naharlagun, Tuesday, November 5, 2019 vide File no. GST/23/2017/Vol-II, dated the 09th October, 2019


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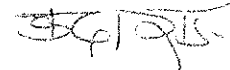
Commissioner State Tax

Memo No. GST/24/2017/Vol-I/189

Dated Itanagar, the 31st December, 2019

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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(Kangki Darang)

Commissioner State Tax

Note: - The principal notification No.1/2017-State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 181, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* file no. GST/24/2017, dated the 28th June, 2017 and last amended by Notification No. 14/2019- State Tax(Rate) dated 30th September, 2019 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 420, Vol. XXVI, Naharlagun, Monday, November 4, 2019, dated the 30th September, 2019.

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

Notification No. 28/2019- State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, the 31st December, 2019

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (127 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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.12/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 183, 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 Table, against serial number 41, -

- (a) in column (3), for the figure "50", at both the places where they occur, the figure "20 " shall be substituted;
- (b) for the entry in column (5), the following entries shall be substituted, namely, -

(5)
"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:
Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:
Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of central tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:
Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub- lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the central tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same."

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

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Commissioner State Tax

Memo No. GST/24/2017/Vol-I/190

Dated Itanagar, the 31st December, 2019

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.

(Kangki Darang)

Commissioner State Tax

Note: -The principal notification No.12/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 183, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* File no. GST/24/2017, dated the 28th June, 2017 and was last amended by notification No. 21/2019 - State Tax (Rate), dated the 30th September, 2019 *vide* file no. GST/24/Vol-I, dated the 30th September, 2019.

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

Notification No. 29/2019- State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, 31st December, 2019

In exercise of the powers conferred by sub-section (3) of section 9 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State 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.13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 182, 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 Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Any body corporate located in the taxable territory."

Sd/-

(Kangki Darang)

Commissioner State Tax

Dated Itanagar, 31st December, 2019

Memo No. GST/24/2017/Vol-I/191

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.

(Kangki Darang)

Commissioner State Tax

Note: -The principal notification No.13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 182, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* file no. GST/24/2017, dated the 28th June, 2017 and was last amended by notification No. 22/2019 – State Tax (Rate), dated the 30th September, 2019 *vide* File no. GST/24/2017/Vol-I, dated the 30th September, 2019.

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