

ARUNACHAL PRADESH GOODS AND SERVICES TAX (AMENDMENT) RULES, 2021

GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS
 ITANAGAR Notification No. 1/2021 State Tax No. GST/23/2017/V01-11 Dated Itanagar the, 1st January, 2021 z c, In exercise of the powers conferred by section 164 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 rules further to amend the Arunachal Pradesh Goods and Services Tax Rules, 2017, namely:
 - (1) These rules may' be called the Arunachal Pradesh 1. Short title and commencement. - Goods and Services Tax (Amendment) Rules, 2021. (2) These rules 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 (hereafter in this notification referred to as the said rules), in rule 59, after sub-rule (5), the following sub-rule shall be inserted namely:- "(6) Notwithstanding anything contained in this rule, - (a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-I, if he has not furnished the return in FORM GSTR-3B for preceding two months; (b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-I or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period; (c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in FORM GSTR-I or using the invoice furnishing facility, if he has not furnished the return in FORM GSTR-3B for preceding tax period." (Kanki Darang) Commissioner State Tax Memo No. GST/23/2017/V01-11/00 Dated Itanagar the, 1st January, 2021 Copy to: - &zThe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for 2

3. Note: information please. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette. Office copy (Kanki Dar g) Commissioner State Tax The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary No.281, Vol. xxvi, Nahariagun, Monday, August 7, 2017 (APGST Rules, 2017), dated the 1 9th July, 2017, published vide number file no. GST/24/2017, dated the 19th July, 2017 and last amended vide notification No. 93/2020-State Tax, dated the 22nd December, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary No. 203, Vol. XXVIII, Naharlagun, Friday, September 24, 2021, vide file no. GST/23/2017/Vol-II, dated the 22nd December, 2020.