

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

GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS
ITANAGAR Notification No. 27/2021 State Tax No. GST/23/2017 /VOI-II Dated Itanagar the, 1st June, 2021 In exercise of the powers conferred Arunachal Pradesh Goods and Services Tax the Government, on the recommendations makes the following rules further to amend Goods and Services Tax Rules, 2017, namely: — 1. Short title and commencement. (1) by section 164 of the Act, 2017 (07 of 2017), of the Council, hereby the Arunachal Pradesh These rules may be called the Arunachal Pradesh Goods and Services Tax (Fifth 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, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted; (ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely: — "Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in FORM GSTR-3B for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above." , (iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely: — "Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.". Sd/- (Kanki Darang) Commissioner State Tax Memo No. Dated Itanagar the, 1st June, 2021 Copy to: he Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner of State Tax Note: The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary, No.282, Vol. XXIV, Naharlagun, Monday, August 7, 2017 (APGST Rules, 2017) dated the 19th July, 2017, published vide file no. GST/24/2017, dated the 19th July, 2017 and last amended vide notification No. 15/2021 - State Tax, dated the 18th May, 2021 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 276, Vol. XXVIII, Naharlagun, Tuesday, December 21, 2021 vide file no. GST/23/2017/Vol-II, dated the 18th May, 2021.