

ARUNACHAL PRADESH GOODS AND SERVICES TAX (SECOND AMENDMENT) RULES, 2020.

No. GST/23/2017/V01-11 GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 07 / 2020 (State Tax) Dated Itanagar the, 2nd March 2020 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. (1) These rules may be called the Arunachal Pradesh Goods and Services Tax (Second Amendment) Rules, 2020. (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, with effect from the 1st March, 2020, in rule 3 IA, for sub-rule (2), the following sub-rule shall be substituted, namely:- "(2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher. Explanation:— For the purposes of this sub-rule, the expression "Organizing State" has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010". Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 2nd March 2020 UZ The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy. (Kanki Darang) Commissioner State Tax Note: The principal rules were published in the Gazette of India, Extraordinary, Part 11, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, vide number G.S.R. 610 (E), dated the 19th June, 2017 and last amended vide notification No. 02/2020 - Central Tax, dated the 01 st January, 2020, published vide number G.S.R. 4 (E), dated the 01 st January, 2020. GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS No. GST/23/2017/V01-11 ITANAGAR Notification No. 08 / 2020 (State Tax) Dated Itanagar the, 16th March 2020 In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereinafter referred to as the said Act), the state Government, on the recommendations of the Council, hereby notifies the persons who are foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure as mentioned below

2. The said persons shall not be required to furnish reconciliation statement in FORM GSTR-9C to the Arunachal Pradesh Goods and Services Tax Rules, 2017 under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules: Provided that a statement of receipts and payments for the financial year in respect of its Indian Business operations, duly authenticated by a practicing Chartered Accountant in India or a firm or a Limited Liability Partnership of practicing Chartered Accountants in India is submitted for each GSTIN by the 30th September of the year succeeding the financial year. Memo No. GST/23/2017/V01-11124 Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 1 6th March 2020 JK/ The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy. (Kanki Darang) Commissioner State Tax GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 09 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 21 st March 2020 In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies those persons whose principal place of business or place of business was in the erstwhile Union territory of Daman and Diu or in the erstwhile Union territory of Dadra and Nagar Haveli till the 26th day of January, 2020; and is in the merged Union territory of Daman and Diu and Dadra and Nagar Haveli from the 27th day of January, 2020 onwards, as the class of persons who shall, except as respects things

done or omitted to be done before the notification, follow the following special procedure till the 31st day of May, 2020 (hereinafter referred to as the transition date) as mentioned below

2. The said registered person shall,- (iv) ascertain the tax period as per sub-clause (106) of section 2 of the said Act for the purposes of any of the provisions of the said Act for the month of January, 2020 and February, 2020 as below:- (a) January, 2020: 1st January, 2020 to 25th January, 2020; (b) February, 2020: 26th January, 2020 to 29th February, 2020; (v) irrespective of the particulars of tax charged in the invoices, or in other like documents, raised from the 26th January, 2020 till the transition date, pay the appropriate applicable tax in the return under section 39 of the said Act; (vi) who have registered Goods and Services Tax Identification Number (GSTIN) in the erstwhile Union territory of Daman and Diu and the erstwhile Union territory of Dadra and Nagar Haveli till the 25th day of January, 2019 have an option to transfer the balance of input tax credit (ITC) after the filing of the return for January, 2020, from the registered Goods and Services Tax Identification Number (GSTIN) in the erstwhile Union territory of Daman and Diu to the registered GSTIN in the new Union territory of Daman and Diu and Dadra and Nagar Haveli by following the procedure as below:- (c) the said class of persons shall intimate the jurisdictional tax officer of the transferor and the transferee regarding the transfer of ITC, within one month of obtaining new registration; (d) the ITC shall be transferred on the basis of the balance in the electronic credit ledger upon filing of the return in the erstwhile Union territory of Daman and Diu, for the tax period immediately before the transition date; (e) the transfer of ITC shall be carried out through the return under section 39 of the said Act for the tax period immediately before the transition date and the transferor GSTIN shall debit the said ITC from its electronic credit ledger in Table of FORM GSTR-3B and the transferee GSTIN shall credit the equal amount of ITC in its electronic credit ledger in Table 4(A)(5) of FORM GSTR-3B

3. The balance of Union territory taxes in electronic credit ledger of the said class of persons, whose principal place of business lies in the Union territory of Daman and Diu, as on the 25th day of January, 2020, shall be transferred as balance of Union territory tax in the electronic credit ledger. Memo No. GST/23/2017/V01-11 Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 21 st March 2020 VEThe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy. (Kanki Darang) Commissioner State Tax GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 10 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 21 st March 2020 In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies those registered persons (hereinafter referred to as the erstwhile registered person), who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the following special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process, as mentioned below

2. Registration.- The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP: Provided that in cases where the IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP

3. Return.- The said class of persons shall, after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted

4. Input tax credit.- (1) The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of

the said Act and the rules made thereunder, except the provisions of sub-section (4) of section 16 of the said Act and sub-rule (4) of rule 36 of the Central Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules). (2) Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP / RP till the date of registration as required in this notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-rule (4) of rule 36 of the said rules. (5) Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration. Explanation.- For the purposes of this notification, the terms "corporate debtor", "corporate insolvency resolution professional", "interim resolution professional" and "resolution professional" shall have the same meaning as assigned to them in the Insolvency and Bankruptcy code, 2016 (31 of 2016). Memo No. GST/23/2017/V01-11 tag-tq Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 21 March 2020 J,zThe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy. (Kanki Darang) Commissioner State Tax GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS No. GST/23/2017/V01-11 ITANAGAR Notification No. 16 / 2020 (State Tax) Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by sub-section (6D) of section 25 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017), the State Government, on the recommendations of the Council, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of the said Act shall not apply to a person who is not a citizen of India or to a class of persons other than the following class of persons, namely:— (a) Individual; (b) authorised signatory of all types; (c) Managing and Authorised partner; and (d) Karta of an Hindu undivided family

2. This notification shall come into effect from the 1st day of April, 2020. Memo No. GST/23/2017/V01-11/a(Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner State Tax GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS No. GST/23/2017/V01-11 ITANAGAR Notification No. 17 / 2020 (State Tax) Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by sub-section (6B) of section 25 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017), the State Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which an individual shall undergo authentication, of Aadhaar number, as specified in rule 8 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in order to be eligible for registration: Provided that if Aadhaar number is not assigned to the said individual, he shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules

2. This notification shall come into effect from the day of April, 2020. Memo No. GST/23/2017/V01-11 Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 I.JZThe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office copy (Kanki Darang) Commissioner State Tax 1 22 GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 27 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by section 168 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 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 specifies that the return in FORM GSTR-3B of the said rules for each of the months from April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month: Provided that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the

Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in FORM GSTR-3B of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month: Provided further that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in FORM GSTR-3B of the said rules for the months of April, 2020 to September, 2020 shall be furnished electronically through the common portal, on or before the twenty-fourth day of the month succeeding such month

2. Payment of taxes for discharge of tax liability as per FORM GSTR-3B.— Every registered person furnishing the return in FORM GSTR-3B of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return. Memo No. GST/23/2017N01-11/Ré Copy to:- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 v%Th Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner State Tax GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No.18 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by sub-section (6C) of section 25 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) , the State Government, on the recommendations of the Council, hereby notifies the date of coming into force of this notification as the date, from which the - (a) authorised signatory of all types; (b) Managing and Authorised partners of a partnership firm; and (c) Karta of an Hindu undivided family, shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Arunachal Pradesh Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in order to be eligible for registration under GST: Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules

2. This notification shall come into effect from the 1st day of April, 2020.Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 Copy to:- Jathe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner State Tax GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No.14 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by sub-section (1) of section 44 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 rule 80 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 extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till 30.06.2020. Memo No. Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 Oz-fhe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner State Tax GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No.26 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 23rd March 2020 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 (07 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in FORM GSTR-I of the Arunachal Pradesh 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 the current financial year, for each of the months from April, 2020 to September, 2020 till the eleventh day of the month succeeding such month

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette. Memo No. GST/23/2017/V01-11 Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 0<4he Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner State Tax 16 GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No.25 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both

2. The said registered persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-I under the Arunachal Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:- Sl.No. 1 1 2 Table Quarter for which details in FORM GSTR-I are furnished 2 A ril, 2020 to June, 2020 Jul , 2020 to se tember, 2020 Time period for furnishing details in FORM GSTR-I 3 31stJul , 2020 3 rt October, 2020 3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of April, 2020 to September, 2020 shall be subsequently notified in the Official Gazette. Memo No. Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 Jez-The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner State Tax GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS No.GST/23/2017/V01-11 ITANAGAR Notification No. 24 / 2020 (State Tax) Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 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. 18/2019 — State Tax, dated the 28th June, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 307, Vol. XXVI, Nahariagun, Thursday, July 25, 2019, vide File No. GST/23/2017/V01-11, dated the 28th June, 2019, namely:— In the said notification, in the first paragraph, for the fourth proviso, the following proviso shall be substituted, namely: — "Provided also that the return in FORM GSTR-3B of the said rules for the months of July, 2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020." 2. This notification shall be deemed to come into force with effect from the 20th Day of December, 2019 Memo No. GST/23/2017/V01-11 Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 OZThe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki 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. XX VI, Nahariagun, Thursday, July 25, 2019, vide File No. GST/23/2017/V01-11, dated the 28th June, 2019. GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 23 / 2020 (State Tax) No. GST/23/2017/Vol-11 Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 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. XX VI, Naharlagun, Tuesday, November 5, 2019 vide File no. GST/23/2017/Vol-II, dated the 09th October, 2019, namely:— i. In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: — "Provided that the return in FORM GSTR-3B of the said rules for the months of October, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020." ii. In the said notification, in the first paragraph, after the fifth 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 November, 2019 to February, 2020 for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 24th March, 2020." 2. This notification shall be deemed to come into force with effect from the 20th Day of December, 2019 Memo No. GST/23/2017/V01-11/2C Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner State Tax Note: The principal notification 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/V01-11, dated the 09th October, 2019 and was last amended by notification number 06/2020 — State Tax. GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 22 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 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/V01-11, dated the 28th June, 2019, namely:— In the said notification, in the second paragraph, for the first proviso, the following proviso shall be substituted, namely: — "Provided that for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall furnish the details of outward supply of goods or services or both in FORM GSTR-I under the Central Goods and Services Tax Rules, 2017 effected during the quarter July-September, 2019 till 24th March,2020."

2. This notification shall be deemed to come into force with effect from the 30th Day of November, 2019. Memo No. GST/23/2017/V01-11 lag Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki 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 and was last amended by notification No. 38/2019 — State Tax, dated the 14th November, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary vide file no. GST/23/2017/V01-11, dated the 14th November, 2019. GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 21 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereafter in this notification referred to as the said Act), 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. 17/2019 — State Tax, dated the 28th June, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 306, Vol. XX VI, Naharlagun, Thursday, July 25, 2019 vide File no.

GST/23/2017/V01-11, dated the 28th June, 2019, namely:- In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: — "Provided that for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in FORM GSTR-I 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 24th March, 2020." 2. This notification shall be deemed to come into force with effect from the 20th Day of December, 2019 Memo No. GST/23/2017/V01-11 Z Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 Jz/fihe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner State Tax — State Tax, dated the 28th June, 2019, Note: The principal notification No. 17/2019 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 306, Vol. XX VI, Nahariagun, Thursday, July 25, 2019 vide File no. GST/23/2017/V01-11, dated the 28th June, 2019. GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS No. GST/23/2017/V01-11 ITANAGAR Notification No. 20 / 2020 (State Tax) Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereafter in this notification referred to as the said Act), 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. 32/2019 — State Tax, dated the 9th October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 438, Vol. XXVI, Naharlagun, Tuesday, November 5, 2019, vide File no. GST/23/2017/V01-11, dated the 09th October, 2019, namely:- i. In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely: — "Provided that for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, the time limit for furnishing the details of outward supplies in FORM GSTR-I 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 the month of October, 2019 till 24th March, 2020." ii. In the said notification, in the first paragraph, after the second proviso, the following proviso shall be inserted, namely: — "Provided that for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir or the Union territory of Ladakh, the time limit for furnishing the details of outward supplies in FORM GSTR-I 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 the months of November, 2019 to February till 24th March, 2020."

2. This notification shall be deemed to come into force with effect from the 20th Day of December, 2019 (acL Memo No. GST/23/2017/V01-11 Copy to:- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 J/fhe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office copy (Kanki Darang) Commissioner State Tax Note: The principal notification No.32/2019 — State Tax, dated the 9th October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 438, Vol. XXVI, Nahariagun, Tuesday, November 5, 2019, vide File no. GST/23/2017/V01-11, dated the 09th October, 2019 and was last amended by notification No. 50/2019 — State Tax, dated the 26th December, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary No. 106, Vol. XXVII, Nahariagun, Wednesday, May 13, 2019, vide File no. GST/23/2017/V01-11, dated the 26th December, 2019. GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 19 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, 23rd March 2020 In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 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. 31/2019 — State Tax, dated the 09th October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 437, Vol. XX VI, Naharlagun, Tuesday, November 5, 2019, vide File no. GST/23/2017/V01-11, dated the 09th October, 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 erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh, shall furnish the details of outward supply of goods or services or both in FORM GSTR-I under the Central Goods and Services Tax Rules, 2017 effected during the quarter October-December, 2019 till 24th March, 2020."

2. This notification shall be deemed to come into force with effect from the 31st Day of January, 2020. Memo No. GST/23/2017/V01-11 Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 23rd March 2020 U/fhe Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy (Kanki Darang) Commissioner State Tax Note: The principal notification No.31/2019 — State Tax, dated the 09th October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 437, Vol. XX VI, Naharlagun, Tuesday, November 5, 2019, vide File no. GST/23/2017/Vol-II, dated the 09th October, 2019. GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS No. GST/24/2017/V01-1 ITANAGAR Notification No. 02/2020-State Tax (Rate) Dated Itanagar the, 25th March, 2020 In exercise of the powers conferred by sub-section (1), (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 (07 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. 11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 184, vol. XXIV, Nahariagun, 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 25, after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items (a) and entries shall be inserted, namely, - 3 "(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or arts. 4 2.5 5 in item (ii), in column (3), after the brackets and figures "(i)", the word, brackets, and (b) figures "and (ia)" shall be inserted.

2. This notification shall come into force with effect from the 1st day of April, 2020. Memo No. GST/24/2017/V01-1 ag % (Kanki Darang) Commissioner State Tax Dated Itanagar the, 25th March, 2020 Copy to: I 2

3. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette. Office copy. (Kanki Darang) Commissioner State Tax Note: - The principal notification No. 11/2017 - State Tax (Rate), dated the 28th June, 2017 was 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 and was last amended by notification No. 26/2019 - State Tax (Rate), dated the 22nd November, 2019 vide file no. GST/24/2017/V01-1, dated the 22nd November, 2019. No. GST/24/2017/V01-1 GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 03/2020-State Tax (Rate) Dated Itanagar the, 25th March, 2020 In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No.1/2017-State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No. 181, Vol. XXIV, Nahariagun, Friday, June 30, 2017, vide File no. GST/24/2017, dated the 28th June, 2017, namely:- In the said notification, - (d)in Schedule I — 2.5%, serial number 187 and the entries relating thereto shall be omitted; (e)in Schedule 11 - 6%,- (ii)after serial number 75 and the entries relating thereto, the following serial number and entries shall be inserted, namely :- "75A. 3605 00 10 All oods"; (ii) serial numbers 202 and 203 and the entries relating thereto shall be omitted; (f) in Schedule 111 - 9%,- serial number 73 and the entries relating thereto shall be omitted; (iii) in serial number 379, for the entry in column (3), the entry "All goods" shall be (iv) substituted;

2. This notification shall come into force on the 1st day of April, 2020. Memo No. GST/24/2017/v01-1/2g q Copy to: Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, 25th March, 2020 2. 3. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette. Office copy. (Kanki 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 was last amended by notification No. 01/2020- State Tax (Rate), dated the 2 1st February, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 103, Vol. XXVII, Nahariagun, Wednesday, May 13, 2020, vide File no. GST/24/2017/V01-1, dated the 21st February, 2020.

