

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

GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS
ITANAGAR Notification No. 7 / 2021 State Tax No. GST/23/2017/V01-11 Dated Itanagar the, 27th April, 2021 In exercise of the powers conferred by section 164 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 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, 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, in rule 26 in sub-rule (1 after the third proviso, the following proviso shall be inserted, namely:- "Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in FORM GSTR-3B and the details of outward supplies under section 37 in FORM GSTR-I or using invoice furnishing facility, verified through electronic verification code (EVC)". (Kanki Darang) Commissioner State Tax Memo No. GST/23/2017/V01-111 Dated Itanagar the, 27th April 2021 Copy 2

3. Note: 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 The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary No. 281, Vol. XXIV, Naharlagun, Monday, August 7, 2017 vide APGST Rules, 2017, dated the 19th July, 2017, published vide file no. GST/23/2017/V01-11, dated the 19th July, 2017 and last amended vide notification No. 01/2021-State Tax, dated the January, 2021, published in the Gazette of Arunachal Pradesh, Extraordinary No. 230, Vol. XXVIII, Naharlagun, Wednesday, November 3, 2021 vide file no. GST/23/2017/Vol-II, dated the 1st January, 2021.