

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

Notification No. 30 / 2019 (State Tax)

No. GST/23/2017/Vol-II/107-109

Dated Itanagar the 9<sup>th</sup> October, 2019

In exercise of the powers conferred by 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) 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 October, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth 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, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

Sd/-

(Kangki Darang)

Commissioner State Tax

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

Dated Itanagar the 9<sup>th</sup> October, 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.

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(Kangki Darang)

Commissioner State Tax

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07.11.19

2430 7/11/19  
Duty Noted  
Law & Judicial Dept  
Govt. (A.P.) Itanagar

31 06/11/19

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

Notification No. 31 / 2019 (State Tax)

No. GST/23/2017/Vol-II/104-106

Dated Itanagar the 9<sup>th</sup> October, 2019

In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 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-1** under the Central 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:-

**Table**

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2019 to December, 2019	31 <sup>st</sup> January, 2020
2	January, 2020 to March, 2020	30 <sup>th</sup> April, 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 October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

Sd/-

(Kangki Darang)

Commissioner State Tax

Dated Itanagar the 9<sup>th</sup> October, 2019

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

Copy to:-

- ✓ 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

Notification No. 32 / 2019 (State Tax)

Dated Itanagar the 9<sup>th</sup> October, 2019

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 October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

(Kangki Darang)

Dated Itanagar the 9<sup>th</sup> October, 2019

Copy to:-

- 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.

उद्धारः

(Kangki Darang)

Commissioner State Tax

07.11.19

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

Notification No. 33 / 2019 (State Tax)

No. GST/23/2017/VOL-II/88-91

Dated Itanagar, the 9<sup>th</sup> October, 2019

In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

Sd/-

(Kangki Darang)

Commissioner, State Tax

Dated Itanagar, the 9<sup>th</sup> October, 2019

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

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3. Office Copy.

*[Signature]*

(Kangki Darang)

Commissioner, State Tax

*[Signature]*

*[Signature]*  
07.11.19

Dr. M. A. ... Date 06/11/19

Dr. M. A. ... Date 7/11/19  
Law & Judicial Department  
Govt. (A.P.) Itanagar