

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

Notification No. 48 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 26<sup>th</sup> December, 2019

In exercise of the powers conferred by section 128 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 4/2018– State Tax, dated the 23<sup>rd</sup> January, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 29, Col. XXV, Naharlagun, Monday, January 29, 2018 vide file no. GST/23/2017, dated the 23<sup>rd</sup> January, 2018, namely:–

In the said notification, after the second proviso, the following proviso shall be inserted, namely:–

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19<sup>th</sup> December, 2019 to 10<sup>th</sup> January, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19<sup>th</sup> day of December, 2019.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/222

Dated Itanagar the 26<sup>th</sup> December, 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.



(Kanki Darang)

Commissioner State Tax

Note: The principal notification No. 4/2018– State Tax, dated the 23<sup>rd</sup> January, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 29, Col. XXV, Naharlagun, Monday, January 29, dated the 23<sup>rd</sup> January, 2018 and was subsequently amended by notification No. 57/2018-State Tax, dated the 31<sup>st</sup> December, 2018.