

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

Notification No. 4/2019- State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, the 29th March, 2019

In exercise of the powers conferred by sub-section (1) of section 11 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 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.12/2017-State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 183 Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* File no. Gst/24/2017, dated the 28th June, 2017, namely:-

In the said notification, -

(i) in the opening paragraph, for the word, brackets and figures “sub-section (1) of section 11” the word, brackets and figures “, sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11,sub-section (5) of section 15 and section 148,” shall be substituted;

(ii) in the Table, -

(b) after serial number 41 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“41A	Heading 9972	Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1 st April, 2019 for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where	Nil	Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain unbooked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner - [GST payable on TDR or FSI (including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain unbooked on the date of issuance of completion certificate or first occupation

		<p>required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>[GST payable on TDR or FSI (including additional FSI) or both for construction of the project] x (carpet area of the residential apartments in the project \div Total carpet area of the residential and commercial apartments in the project)</p>	<p>\div Total carpet area of the residential apartments in the project)</p> <p>Provided further that tax payable in terms of the first proviso hereinabove shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation</p> <p>The liability to pay central tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier.</p>
41B	Heading 9972	<p>Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01.04.2019, for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or</p>	<p>Nil</p> <p>Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which remain un-booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner -</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un-booked on the date of issuance of completion certificate</p>

	<p>after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project] \times (carpet area of the residential apartments in the project \div Total carpet area of the residential and commercial apartments in the project).</p>	<p>or first occupation \div Total carpet area of the residential apartments in the project);</p> <p>Provided further that the tax payable in terms of the first proviso shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation.</p> <p>The liability to pay central tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.</p>
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(iii) after paragraph 1, the following paragraphs shall be inserted, namely, -

“1A. Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.

1B. Value of portion of residential or commercial apartments remaining un-booked on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be.”

(iv) in paragraph 3 relating to Explanation, after clause (iv), the following clause shall be inserted, namely: -

“(v) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(vi) The term “affordable residential apartment” shall have the same meaning as assigned to it in the notification No. 11/2017-State Tax (Rate), published in the Gazette of Arunachal Pradesh, Extraordinary, No. 184 Vol. XXIV, Naharlagun, Friday, June 30, 2017, 28th June, 2017 vide File no. GST/24/2017 dated 28th June, 2017, as amended.

(vii) The term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(viii) The term “project” shall mean a Real Estate Project or a Residential Real Estate Project.

(ix) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(x) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;

(xi) The term “carpet area” shall have the same meaning as assigned to it clause (k) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(xii) “an apartment booked on or before the date of issuance of completion certificate or first occupation of the project” shall mean an apartment which meets all the following three conditions, namely-

- (a) part of supply of construction of the apartment service has time of supply on or before the said date; and
- (b) consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and
- (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.

(xiii) "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

2. This notification shall come into force with effect from the 1st day of April, 2019.

Memo No. GST/24/2017/Vol-I/780

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.

sd/-

(Anirudh S. Singh)
Commissioner of State Tax
Dated Itanagar the 7th March, 2019



(Anirudh S. Singh)
Commissioner of State Tax

Note: -The principal notification No. 12/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 183 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. 28/2018 - State Tax (Rate), dated the 31st December, 2018 *vide* File no. GST/24/2017, dated the 1st January, 2019.

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

Notification No. 5 / 2019- State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, the 29th March, 2019

In exercise of the powers conferred by sub-section (3) of section 9 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 amendments in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No.13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 182, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* File no. GST/24/2017, dated the 28th June, 2017, namely:-

In the said notification, -

(iii) in the Table, after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.”;

(iv) in the Explanation, after clause (h), the following clauses shall be inserted, namely: -

“(i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
(j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
(k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
(l) “the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
(m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.
(n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

2. This notification shall come into force with effect from the 1st of April, 2019.

sd/-

(Anirudh S. Singh)

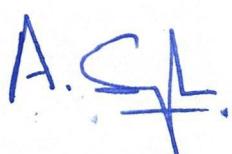
Commissioner of State Tax

Dated Itanagar the 29th March, 2019

Memo No. GST/24/2017/Vol-I/781

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2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
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(Anirudh S. Singh)

Commissioner of State Tax

Note: -The principal notification No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 182, 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.29/ 2018- State Tax (Rate), dated the 1st January, 2018 *vide* File no. GST/24/2017/Vol-1/719, dated the 1st January, 2018.

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

Notification No. 6/2019- State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, the 29th March, 2019

In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby notifies the following classes of registered persons, namely:-

- (i) a promoter who receives development rights or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of a project against consideration payable or paid by him, wholly or partly, in the form of construction service of commercial or residential apartments in the project or in any other form including in cash;
- (ii) a promoter, who receives long term lease of land on or after 1st April, 2019 for construction of residential apartments in a project against consideration payable or paid by him, in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name),

as the registered persons in whose case the liability to pay central tax on, -

- (a) the consideration paid by him in the form of construction service of commercial or residential apartments in the project, for supply of development rights or FSI (including additional FSI);
- (b) the monetary consideration paid by him, for supply of development rights or FSI (including additional FSI) relatable to construction of residential apartments in project;
- (c) the upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid by him for long term lease of land relatable to construction of residential apartments in the project; and
- (d) the supply of construction service by him against consideration in the form of development rights or FSI (including additional FSI), -

shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.

2. *Explanation:-* For the purpose of this notification,-

(i) The term "apartment" shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(ii) the term "promoter" shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(iii) the term "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);

(iv) the term "Real Estate Project (REP)" shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);

(v) the term "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

(vi) the term "floor space index (FSI)" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.

(vii) Tax on services covered by sub-para (i) and (ii) of paragraph 1 above is required to be paid under reverse charge basis in accordance with notification No. 13/2017- State Tax (Rate), dated 28.06.2017 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 182, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* File no. GST/24/2017, dated 28.06.2017, as amended.

3. This notification shall come into force with effect from the 1st day of April, 2019.

Memo No. GST/24/2017/Vol-I/778
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1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.

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3. Office copy.

sd/-
(Anirudh S. Singh)
Commissioner of State Tax
Dated Itanagar the 29th March, 2019

A. S. S.
(Anirudh S. Singh)
Commissioner of State Tax

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

Notification No. 9/2019- State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, the 29th March, 2019

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) (herein after referred to as the “said Act”), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Arunachal Pradesh, in the Department of Tax, Excise & Narcotics No. 02/2019- State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 147, Vol. XXVI Naharlagun, Friday, April 5, 2019, *vide* File no. GST/24/2017/Vol-1, dated the 7th March, 2019, namely:-

In the said notification, -

(i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely: -

“8. Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made there-under and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.”;

(ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely: -

“(iii) the Arunachal Pradesh Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under this notification.”.

2. This notification shall come into force on the 1st day of April, 2019.

Memo No. GST/24/2017/Vol-I/763

Copy to:

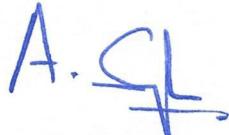
1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
3. Office copy.

sd/-

(Anirudh S. Singh)

Commissioner of State Tax

Dated Itanagar the 29th March, 2019



(Anirudh S. Singh)

Commissioner of State Tax

Note: -The principal notification No. 02/2019- State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 147, Vol. XXVI Naharlagun, Friday, April 5, 2019, *vide* File no. GST/24/2017/Vol-1, dated the 7th March, 2019.

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

Notification No. 8/2019- State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, the 29th March, 2019

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 (7 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, Naharlagun, Friday, June 30, 2017, *vide* File no. GST/24/2017, dated the 28th June, 2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
“452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub- section 4 of section 9 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), as prescribed in notification No. 07 / 2019- State Tax (Rate), dated 29th March, 2019, published in Gazette of Arunachal Pradesh <i>vide</i> File no. GST/24/2017/Vol-1, dated 29th March, 2019</p> <p><i>Explanation.</i> For the purpose of this entry,-</p> <p>(i) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.</p>

		(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub heading or tariff item elsewhere in this notification.
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2. This notification shall come into force with effect from the 1st of April, 2019.

sd/-

(Anirudh S. Singh)

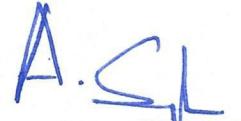
Commissioner of State Tax

Dated Itanagar the 29th March, 2019

Memo No. GST/24/2017/Vol-I/766

Copy to:

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(Anirudh S. Singh)

Commissioner of 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 last amended by notification No. 24/ 2018- State Tax (Rate), dated the 1st January, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 72, Vol. XXVI, Naharlagun, Monday, February 18, 2019 *vide* File no. GST/24/2017/Vol-1/714, dated the 1st January, 2019.

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

Notification No. 7/2019- State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, the 29th March, 2019

In exercise of the powers conferred by sub-section (4) of section 9 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby notifies that the registered person specified in column (3) of the table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both, namely:-

Table

Sl. No.	Category of supply of goods and services	Recipient of goods and services
(1)	(2)	(3)
1	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)] which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No. 11/ 2017- State Tax (Rate), dated 28 th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, published in Gazette of Arunachal Pradesh vide File no. GST/24/2017, dated 28 th June, 2017, as amended.	Promoter.
2	Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No. 11/ 2017- State Tax (Rate), dated 28 th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, published in Gazette of Arunachal Pradesh vide File no. GST/24/2017, dated 28 th June, 2017, as amended.	Promoter.
3	Capital goods falling under any chapter in the first schedule to the	Promoter

	Customs Tariff Act, 1975 (51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed for items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, in notification No. 11/ 2017- State Tax (Rate), dated 28 th June, 2017, published in Gazette of Arunachal Pradesh vide File no. GST/24/2017, dated 28 th June, 2017, as amended.	
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Explanation. - For the purpose of this notification, -

- (i) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (iv) “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.
- (v) the term “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.

2. This notification shall come into force with effect from the 1st of April, 2019.

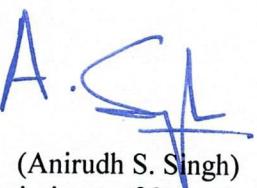
sd/-

(Anirudh S. Singh)
Commissioner of State Tax
Dated Itanagar the 29th March,

Memo No. GST/24/2017/Vol-I /777
2019

Copy to:

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(Anirudh S. Singh)
Commissioner of State Tax

GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Corrigendum

No. GST/23/2017/Vol-I

Dated Itanagar the 29th March, 2019

In the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No. 6/2019-State Tax, dated the 7th March, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 145, Vol. XXVI, Naharlagun, Friday, April 5, 2019, vide file no. GST/23/2017/Vol-I, dated the 7th March, 2019, at page 07,-

- (a) in line 17, for "(iii)" read "(c)"; and
- (b) in line 19, for "(iv)" read "(d)".

Sd/-

(Anirudh Singh)

Commissioner of State Tax

Dated Itanagar the 29th March, 2019

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(Anirudh Singh)
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