

(20) (24)

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

Notification No. 28 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 3rd April 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 (Fourth Amendment) Rules, 2020.

(2) Save as otherwise provided, 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 (hereinafter referred to as the said rules), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:-

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 up to the 31st day of July, 2020.”.

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-

“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 3rd April 2020

Memo No. GST/23/2017/Vol-II /269

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 rules were published in the Gazette of Arunachal Pradesh, Extraordinary, No. 281, Vol. XXVI, Naharlagun, Monday, August 7, 2017 (APGST Rules, 2017) dated the 19th July, 2017, published vide File no. GST/23/2017, dated the 19th July, 2017 and last amended vide notification No. 15/2020 - State Tax.

(21)

(28)

where an e-way bill has been generated under rule 138 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020.

2. This notification shall come into force with effect from the 20th day of March, 2020.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 3rd April 2020

Memo No. GST/23/2017/Vol-II/274

Copy to:-

1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
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36/2/20

(Kanki Darang)

Commissioner State Tax

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

Notification No. 33 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 3rd April 2020

In exercise of the powers conferred by section 168A 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 section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of Union Territory Goods and Services Tax Act, 2017 (14 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Government, on the recommendations of the Council, hereby notifies, as under,-

(i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of June, 2020, including for the purposes of--

- (c) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
- (d) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below -

- (f) Chapter IV;
- (g) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (h) section 39, except sub-section (3), (4) and (5);