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

Notification No. 67/2020-State Tax

The 24th June, 2020

No. GST/23/2017/Vol-II.—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) These rules may be called the Arunachal Pradesh Goods and Services Tax (Seventh Amendment) Rules, 2020.
- (2) They shall come into force with effect from the 1st day of April, 2020.
- In the Arunachal Pradesh Goods and Services Tax Rules, 2017, in rule 7, for the Table, the following Table shall be substituted, namely :-

“Table

| SI. No. | Section under which composition levy is opted | Category of registered persons | Rate of tax |
|------------|--|--|--|
| (1) | (1A) | (2) | (3) |
| 1. | Sub-sections (1) and (2) of section 10 | Manufacturers, other than manufacturers of such goods as may be notified by the Government | half percent of the turnover in the State or Union territory |
| 2. | Sub-sections (1) and (2) of section 10 | Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II | two and a half percent of the turnover in the State or Union territory |
| 3. | Sub-sections (1) and (2) of section 10 | Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10 | half percent of the turnover of taxable supplies of goods and services in the State or Union territory |
| 4. | Sub-section (2A) of section 10 | Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10 | three percent of the turnover of taxable supplies of goods and services in the State or Union territory”. |

Kanki Darang
Commissioner State Tax,
Government of Arunachal Pradesh,
Itanagar.

Note : The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary, No. 281 Vol. XXIV, 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. 44/2020-State Tax, dated the 19th June, 2020 published vide file No. GST/23/2017/Vol-II, dated the 19th June, 2020.