

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

Notification No. 14 / 2019 (State Tax)

No. GST/23/2017/Vol-I

Dated Itanagar the 23rd April, 2019

In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (12 of 2017), the State Government hereby appoints the 21st day of June, 2019, as the date from which the provisions of the Arunachal Pradesh Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of Notification No. 55/2018-State Tax, dated the 31st December, 2018, published in the Gazette of the Arunachal Pradesh, Extraordinary, No.236, Vol. XXVI, Monday, June 3, 2019, vide File no. GST/23/2017/Vo-I, dated the 31st December, 2018], shall come into force.

26/6/19
333
Copy to:-
Memo No. GST/23/2017/Vol-I / 785

Sd/-
(Anirudh Singh)
Secretary Tax, Excise & Narcotics
Dated Itanagar the 23rd April, 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.

A. S.
(Anirudh Singh)
Secretary Tax, Excise & Narcotics

Dairy No. 1600 Date 1/3/19
Law & Judicial Department
Govt. of Arunachal Pradesh

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

Notification No. 19 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 28th June, 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 the persons registered under section 24 of the said Act read with rule 14 of the Arunachal Pradesh Goods and Services Tax Rules, 2017, (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.
3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

Sd/-

(Anirudh Singh)

Secretary Tax, Excise & Narcotics
Government of Arunachal Pradesh, Itanagar

Dated Itanagar the 28th June, 2019

Memo No. GST/23/2017/Vol-II/15-16

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.

(Anirudh Singh)

Secretary Tax, Excise & Narcotics
Government of Arunachal Pradesh, Itanagar

(Anirudh Singh)

Secretary Tax, Excise & Narcotics
Government of Arunachal Pradesh, Itanagar

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

Notification No. 18 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 28th June, 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 July, 2019 to September, 2019 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/-

(Anirudh Singh)

Secretary Tax, Excise & Narcotics

Government of Arunachal Pradesh, Itanagar

Dated Itanagar the 28th June, 2019

Memo No. GST/23/2017/Vol-II/13-14

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.



(Anirudh Singh)

Secretary Tax, Excise & Narcotics

Government of Arunachal Pradesh, Itanagar

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

Notification No. 17/ 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 28th June, 2019

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with 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), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Arunachal Pradesh Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from July, 2019 to September, 2019 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

Sd/-

(Anirudh Singh)

Secretary Tax, Excise & Narcotics

Government of Arunachal Pradesh, Itanagar

Memo No. GST/23/2017/Vol-II /11-12

Dated Itanagar the 28th June, 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.

A. S.

(Anirudh Singh)

Secretary Tax, Excise & Narcotics

Government of Arunachal Pradesh, Itanagar

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

Notification No. 11 / 2019 State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar the 29th June, 2019

In exercise of the powers conferred by section 55 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable State tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Arunachal Pradesh Goods and Services Tax Rules, 2017.

Explanation. - For the purposes of this notification, the expression "outgoing international tourist" shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.

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

Sd/-

(Anirudh Singh)

Secretary Tax, Excise & Narcotics
Government of Arunachal Pradesh, Itanagar

Dated Itanagar the 29th June, 2019

Memo No. GST/24/2017/Vol-I /19-20

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.



(Anirudh Singh)

Secretary Tax, Excise & Narcotics
Government of Arunachal Pradesh, Itanagar

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

Notification No. 16 / 2019 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the 28th June, 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 Arunachal Pradesh 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	July –September, 2019	31 st October, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2019 to September, 2019 shall be subsequently notified in the Official Gazette.

Sd/-

(Anirudh Singh)

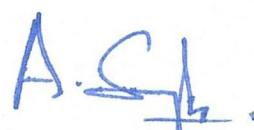
Secretary Tax, Excise & Narcotics
Government of Arunachal Pradesh, Itanagar

Memo No. GST/23/2017/Vol-II/9-10

Dated Itanagar the 28th June, 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.



(Anirudh Singh)

Secretary Tax, Excise & Narcotics
Government of Arunachal Pradesh, Itanagar