

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

Notification No. 13/2021 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 1st may 2021

In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017), the 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. **Short title and commencement.** -(1) These rules may be called the Arunachal Pradesh Goods and Services Tax (Third Amendment) Rules, 2021.
(2) These rules 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,----

- (i) in sub-rule (4) of rule 36, after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”;

- (ii) in sub-rule (2) of rule 59, the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/511

Dated Itanagar the, 1st May 2021

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. XXIV, Naharlagun, Monday, August 7, 2017 (APGST Rules, 2-17), dated the 19th July, 2017, published *vide* file no. GST/23/2017, dated the 19th July, 2017 and last amended *vide* notification No. 07/2021 - State Tax, dated the 27th April, 2021 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 244, Vol. XXVIII, Naharlagun, Tuesday, November 16, 2021, dated the 27th April, 2021.