

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

Addl. Secy (Law)
IS

Notification No. 04/2020 State Tax (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar the, 30th September, 2020

In exercise of the powers conferred by sub-section (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 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. No. GST/24/2017 dated the 28th June, 2017, namely:—

In the said notification, in the Table, -

- (i) against serial number 19A, in the entry in column (5), for the figures "2020", the figures "2021" shall be substituted;
- (ii) against serial number 19B, in the entry in column (5), for the figures "2020", the figures "2021" shall be substituted;

2. This notification shall come into force with effect from the 1st day of October, 2020.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/24/2017/Vol-I/309

Dated Itanagar the, 30th September, 2020

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 notification was published in the Gazette of Arunachal Pradesh, Extraordinary, *vide* notification No. 12/2017 - State Tax (Rate), dated the 28th June, 2017, *vide* GST/24/2017, dated the 28th June, 2017 and was last amended by notification No. 28/2019 - State Tax (Rate), dated the 31st December, 2019 *vide* file no. GST/24/2017Vol-I, dated the 31st December, 2019.

DS
LO -
Take action
16.12.2020

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

13/01/2021
11/01
13/01/2021
WFTI

Notification No. 38/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 5th May, 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), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No.33/2020- State Tax, dated the 3rd April, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 163, Vol. XXVII, Naharlagun, Wednesday, June 10, 2020 vide File No. GST/23/2017/Vol-II, dated the 3rd April, 2020, namely:-

In the said notification, in the first paragraph, in clause (ii), the following proviso shall be inserted, namely: -

“Provided that where an e-way bill has been generated under rule 138 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 31st day of May, 2020.”.

Dy. No. 828 Date 11-1-2021
Commr. Law & Jud.

Sd/-
(Kanki Darang)
Commissioner State Tax
Dated Itanagar the, 5th May, 2020

Memo No. GST/23/2017/Vol-II /318

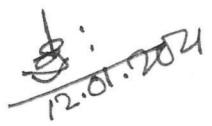
Copy to:-

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 notification was published in the Gazette of Arunachal Pradesh, Extraordinary, No. 163, Vol. XXVII, Naharlagun, Wednesday, June 10, 2020 vide File No. GST/23/2017/Vol-II, dated the 3rd April, 2020

Dairy No. 44 Date 12/01/2021
Law & Judicial Department
Govt. (A.P.) Itanagar


12.01.2021

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

Notification No. 39/2020 State Tax

No. GST/23/2017/Vol-II
2020

Dated Itanagar the, 5th May,

In exercise of the powers conferred by sub-section (1) of section 44 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 rule 80 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), and in supersession of notification No. 14/2020-State Tax, dated the 23rd March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 144, Vol. XXVII, Naharlagun, Tuesday, June 9, 2020 dated the 23rd March, 2020, except as respects things done or omitted to be done before such supersession, the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till the 30th September, 2020.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II /319

Dated Itanagar the, 5th May, 2020

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

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

Notification No. 40/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 5th May, 2020

In exercise of the powers conferred by section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) read with sub-rule (5) of rule 61 of the Arunachal Pradesh Goods and Services Tax Rules, 2017, the Commissioner, 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. 30/2019 – State Tax, dated the 9th October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No.436, Vol. XXVI, Naharlagun, Tuesday, November 5, 2019 dated the 9th October, 2019, namely:–

In the said notification, in the first paragraph, for the sixth proviso, the following provisos shall be substituted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the months of November, 2019 to February, 2020 for registered persons whose principal place of business is in the Union territory of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020:

Provided also that the return in **FORM GSTR-3B** of the said rules for the months of November, 2019 to December, 2019 for registered persons whose principal place of business is in the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 24th March, 2020:

Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020 to March, 2020 for registered persons whose principal place of business is in the Union territory of Ladakh, shall be furnished electronically through the common portal, on or before the 20th May, 2020.”.

2. This notification shall be deemed to come into force with effect from the 24th Day of March, 2020

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II /320

Dated Itanagar the, 5th May, 2020

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 notification No. 30/2019 – State Tax, dated the 09th October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 436, Vol. XXVI, Naharlagun, Tuesday, November 5, 2019, and was last amended by notification number 23/2020 – State Tax, dated the 23rd March, 2020, published in the Gazette of Arunachal Pradesh, No. 331, Vol. XXVI, Naharlagun, Tuesday, June 9, 2020 vide File no. GST/23/2017/Vol-II, dated the 23rd March, 2020.

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

Notification No. 41/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 8th June, 2020

In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) read with rule 3 of the Arunachal Pradesh Goods and Services Tax (Fifth Amendment) Rules, 2020 (hereinafter referred to as the rules), made vide notification No. 36/2020 – State Tax, dated the 5th May, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, No.170, Vol. Naharlagun, Tuesday, June 30, 2020 vide File no. GST/24/2017/Vol-II, dated the 5th May, 2020, the Government, hereby appoints the 8th day of June, 2020, as the date from which the said provisions of the rules, shall come into force.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 8th June, 2020

Memo No. GST/23/2017/Vol-II /321

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

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

Notification No. 42/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 9th June, 2020

In exercise of the powers conferred by section 148 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 amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & narcotics, No. 09/2020- State Tax, dated the 21st March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 128, Vol. XXVII, Naharlagun, Wednesday, May 27, 2020 vide File No. GST/23/2017/Vol-II, dated the 21st March, 2020, namely:-

In the said notification, in the first paragraph, for the figures, letters and words “31st day of May, 2020”, the figures, letters and words “31st day of July, 2020” shall be substituted.

2. This notification shall come into force with effect from the 31st day of May, 2020.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/322

Dated Itanagar the, 9th June, 2020

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 notification No. 09/2020- State Tax, dated the 21st March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 128, Vol. XXVII, Naharlagun, Wednesday, May 27, 2020 vide File No. GST/23/2017/Vol-II, dated the 21st March, 2020.

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

Notification No. 43/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 9th June, 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 that in cases where a notice has been issued for rejection of refund claim, in full or in part and where the time limit for issuance of order in terms of the provisions of sub-section (5), read with sub-section (7) of section 54 of the said Act falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, in such cases the time limit for issuance of the said order shall be extended to fifteen days after the receipt of reply to the notice from the registered person or the 30th day of June, 2020, whichever is later

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, 9th June, 2020

Memo No. GST/23/2017/Vol-II /323

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

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

Notification No. 44/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 19th June, 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 (Sixth Amendment) Rules, 2020.

(2) They shall come into force on 27th day of May, 2020.

2. In the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 26 in sub-rule (1), for the second proviso, following provisos shall be substituted, namely: -

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).”.

Memo No. GST/23/2017/Vol-II/324

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/-
(Kanki Darang)
Commissioner State Tax
Dated Itanagar the, 19th June, 2020


(Kanki Darang)
Commissioner State Tax

Note: The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary, No. 170, Vol. XXVII, Naharlagun, Tuesday, June 30 2020, vide notification No. 3/2017-State Tax, dated the 19th June, 2017, published vide File no. GST/23/2017, dated the 19th June, 2017 and last amended vide notification No. 36/2020 – State Tax, dated the 5th May, 2020, published vide File no. GST/23/2017/Vol-II, dated the 5th May, 2020.

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

Notification No. 45/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 24th June, 2020

In exercise of the powers conferred by sub-section (1) of section 50 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No.13/2017 – State Tax, dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No. 199, Vol. XXIV, Naharlagun, Friday, June 30, 2017 vide File no. GST/23/2017, dated the 28th June, 2017, namely:–

In the said notification, in the first paragraph, for the first proviso, the following proviso shall be substituted, namely : –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:–

Table

S. No. (1)	Class of registered persons (2)	Rate of interest (3)	Tax period (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent	February, 2020, March 2020, April,

		thereafter till 24 th day of June, 2020	2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
		Nil till the 3 rd day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	March, 2020
		Nil till the 6 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	April, 2020
		Nil till the 12 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	May, 2020
		Nil till the 23 rd day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	June, 2020
		Nil till the 27 th day of September, 2020,	July, 2020

		and 9 per cent thereafter till the 30 th day of September, 2020	
3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30 th day of June, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	February, 2020
		Nil till the 5 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	March, 2020
		Nil till the 9 th day of July, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	April, 2020
		Nil till the 15 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	May, 2020
		Nil till the 25 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	June, 2020

	Nil till the 29 th day of September, 2020, and 9 per cent thereafter till the 30 th day of September, 2020	July, 2020.”.
--	--	---------------

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 24th June, 2020

Memo No. GST/23/2017/Vol-II /325

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 notification No.13/2017 – State Tax, dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No. 199, Vol. XXIV, Naharlagun, Friday, June 30, 2017 vide File no. GST/23/2017, dated the 28th June, 2017 and was last amended vide notification no. 29/2020 – State Tax, dated the 3rd April, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 159, Vol. XXVII Naharlagun, Tuesday, June 9, 2020 Vide file no. GST/23/2017/Vol-II, dated the 3rd April, 2020.

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

Notification No. 46/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 24th June, 2020

In exercise of the powers conferred by section 128 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 148 of the said Act, the 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. 76/2018– State Tax, dated the 31st December, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary No. 70. Vol. XXVI, Naharlagun, Monday, February 18, 2019 vide File no. GST/23/2017/Vol-I, dated the 31st December, 2018, namely :–

In the said notification,-

(i) in the third proviso, for the Table, the following Table shall be substituted, namely :–

“Table

S. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24 th day of June, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat,	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3 rd day of July, 2020

	<p>Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep</p>	April, 2020	If return in FORM GSTR-3B is furnished on or before the 6 th day of July, 2020
	<p>Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi</p>	May, 2020	If return in FORM GSTR-3B is furnished on or before the 12 th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before the 23 rd day of September, 2020
		July, 2020	If return in FORM GSTR-3B is furnished on or before the 27 th day of September, 2020
		February, 2020	If return in FORM GSTR-3B is furnished on or before the 30 th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 5 th day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 9 th day of July, 2020
		May, 2020	If return in FORM GSTR-3B is furnished on or before the 15 th day of September, 2020
		June, 2020	If return in FORM GSTR-3B is furnished on or before

			the 25 th day of September, 2020
	July, 2020	If return in FORM GSTR-3B is furnished on or before the 29 th day of September, 2020	

(ii) after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived which is in excess of an amount of two hundred and fifty rupees for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020:

Provided also that where the total amount of central tax payable in the said return is nil, the total amount of late fee payable for a tax period, under section 47 of the said Act shall stand waived for the registered person who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to January, 2020, by the due date but furnishes the said return between the period from 01st day of July, 2020 to 30th day of September, 2020.”.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 24th June, 2020

Memo No. GST/23/2017/Vol-II /326

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 notification No. 76/2018- State Tax, dated the 31st December, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary No. 70. Vol. XXVI, Naharlagun, Monday, February 18, 2019 vide File no. GST/23/2017/Vol-I, dated the 31st December, 2018 and was last amended *vide* notification number 30/2020 – State Tax, dated the 3rd April, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 160, Vol. XXVII, Naharlagun, Tuesday, June 9, 2020 *vide* File no. GST/23/2017/Vol-II, dated the 3rd April, 2020.

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

Notification No. 47/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 24th June, 2020

In exercise of the powers conferred by section 128 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 further amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No. 4/2018– State Tax, dated the 23rd January, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 29, Vol. XXV, Naharlagun, Monday, January 29, 2018 *vide* file no. GST/23/2017, dated the 23rd January, 2018, namely:–

In the said notification, for the third proviso, the following proviso shall be substituted, namely: –

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who fail to furnish the details of outward supplies for the months or quarter mentioned in column (2) of the Table below in **FORM GSTR-1** by the due date, but furnishes the said details on or before the dates mentioned in column (3) of the said Table:–

Table

Sl. No.	Month/ Quarter	Dates
(1)	(2)	(3)
1.	March, 2020	10 th day of July, 2020
2.	April, 2020	24 th day of July, 2020

3.	May, 2020	28 th day of July, 2020
4.	June, 2020	05 th day of August, 2020
5.	January to March, 2020	17 th day of July, 2020
6.	April to June, 2020	03 rd day of August, 2020.”.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II / 327

Dated Itanagar the, 24th June, 2020

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 notification No. 4/2018- State Tax, dated the 23rd January, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 29, Vol. XXV, Naharlagun, Monday, January 29, 2018 *vide* file no. GST/23/2017, dated the 23rd January, 2018 and was last amended by notification No. 33/2020- State Tax, dated the 3rd April, 2020, published in the Gazette of Arunachal , Extraordinary no. 161, Vol. XXVII, Naharlagun, Wednesday, June 10, 2020 *vide* file no. GST/23/2017/Vol-II, dated the 3rd April, 2020.

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

Notification No. 48/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 24th June, 2020

In exercise of the powers conferred by section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017), 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 makes the following further amendments in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 27/2020 – State Tax, dated the 23rd March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary no. 157, Vol. XXVII. Naharlagun, Tuesday, June 9, 2020 vide file no. GST/23/2017/Vol-II, dated the 23rd March, 2020, namely:–

In the said notification, in the first paragraph, after the fifth proviso, the following provisos shall be inserted, namely: –

“Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in **FORM GSTR-3B** of the said rules for the month of August, 2020 shall be furnished electronically through the common portal, on or before the 1st day of October, 2020:

Provided also that, for taxpayers having an aggregate turnover of up to rupees five crore rupees in the previous financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the month of

August, 2020 shall be furnished electronically through the common portal, on or before the 3rd day of October, 2020.”.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/328

Dated Itanagar the, 24th June, 2020

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 notification No. 27/2020 – State Tax, dated the 23rd March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary no. 157, Vol. XXVII. Naharlagun, Tuesday, June 9, 2020 vide file no. GST/23/2017/Vol-II, dated the 23rd March, 2020 and was last amended vide notification no. 34/2020 – State Tax, dated the 3rd April, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary No. 168, Vol. XXVII, Naharlagun, Monday, June 29, 2020 vide file No. GST/23/2017/Vol. XXVII, Naharlagun, Monday, June 29, 2020 dated the 3rd April, 2020.

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

Notification No. 49/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 13th July, 2020

In exercise of the powers conferred by section 148 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 further amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No.13/2019-State Tax, dated the 23rd April, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary No. 238, Vol. XXVI, Naharlagun, Tuesday, June 4, 2019 vide File No. GST/23/2017/Vol-I, dated the 23rd April, 2019, namely:-

In the said notification, in the third paragraph, in the first proviso, for the figures, letters and words “15th day of July, 2020”, the figures, letters and words “31st day of August, 2020” shall be substituted.

Sd/-

(Kanki Darang)

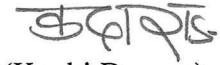
Commissioner State Tax

Dated Itanagar the, 13th July, 2020

Memo No. GST/23/2017/Vol-II / 329

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 notification No.13/2019- State Tax, dated the 23rd April, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary No. 238, Vol. XXVI, Naharlagun, Tuesday, June 4, 2019 vide File No. GST/23/2017/Vol-I, dated the 23rd April, 2019 and last amended by notification No. 32/2020-State Tax, dated the 3rd April, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, *vide* File No. GST/23/2017/Vol-II, dated the 3rd April, 2020.

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

Notification No. 50/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 30th July, 2020

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Arunachal Pradesh Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No.13/2020 – State Tax, dated the 21st March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary No. 132, Vol. XXVII, Naharlagun, Wednesday, May 27, 2020 vide File No. GST/23/2017/Vol-II, dated the 21st March, 2020, namely:-

In the said notification, in the first paragraph,

- (i) before the words “those referred to in sub-rules”, the words “a Special Economic Zone unit and” shall be inserted;
- (ii) for the words “one hundred crore rupees”, the words “five hundred crore rupees” shall be substituted.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 30th July, 2020

Memo No. GST/23/2017/Vol-II /330
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 notification was published in the Gazette of Arunachal Pradesh, Extraordinary No. 132, Vol. XXVII, Naharlagun, Wednesday, May 27, 2020 vide notification No. 13/2020 - State Tax, dated the 21st March, 2020, published vide File No. GST/23/2017/Vol. -II, dated the 21st March, 2020.

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

Notification No. 51/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 25th August, 2020

In exercise of the powers conferred by sub-section (2) of section 1 of the Arunachal Pradesh Goods and Services (Amendment) Tax Act 2020, the State Government hereby appoints the 1st day of September 2020 as the date on which the provisions of section 10 of the Arunachal Pradesh Goods and Services Tax Act 2020, shall come into force.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/ 231

Dated Itanagar the, 25th august, 2020

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

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

Notification No. 52/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar, the 21st September, 2020

In exercise of the powers conferred by section 128 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 148 of the said Act, the 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. 65/2017– State Tax, dated the 29th December, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No.8, Vol. XXV, Naharlagun, Tuesday, January 9, 2018 vide File No. GST/23/2017, dated the 29th December, 2017, namely :–

In the said notification: -

(ii) after the second proviso, the following proviso shall be inserted, namely: –

“Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who failed to furnish the return in **FORM GSTR-4** for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22th day of September, 2020 to 31st day of October, 2020.”.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar, the 21st September 2020

Memo No. GST/23/2017/Vol-II/332

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 notification No. 65/2017- State Tax, dated the 29th December, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No.8, Vol. XXV, Naharlagun, Tuesday, January 9, 2018 vide File No. GST/23/2017, dated the 29th December, 2017 and was last amended *vide* notification number 59/2018 – State Tax, dated the 31st December, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary No. 71, Vol. XXVI, Naharlagun, Monday February 18, 2019 *vide* File No. GST/23/2017, dated the 31st December, 2018.

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

Notification No. 53/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 21st September, 2020

In exercise of the powers conferred by section 128 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act which is in excess of two hundred and fifty rupees, for the registered persons who fail to furnish the return in **FORM GSTR-10** by the due date but furnishes the said return between the period from 22th day of September, 2020 to 31st day of December, 2020.”.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/834

Dated Itanagar the, 21st September, 2020

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

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

Notification No. 54/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 30th September, 2020

In exercise of the powers conferred by sixth proviso to rule 46 of the Arunachal Pradesh Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following amendments in notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No.14/2020 – State Tax, dated the 21st March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary No.144, Vol. XXVII, Naharlagun, Tuesday, June 9, 2020 dated the 21st March, 2020, namely:–

In the said notification,–

- (i) in the first paragraph, for the words “a financial year”, the words and figures “any preceding financial year from 2017-18 onwards” shall be substituted;
- (ii) in the second paragraph, for the figures, letters and words “1st day of October”, the figures, letters and words “1st day of December” shall be substituted.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/335

Dated Itanagar the, 30th September 2020

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 notification was published in the Gazette of Arunachal Pradesh, vide notification No.14/2020 – State Tax, dated the 21st March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary No.144, Vol. XXVII, Naharlagun, Tuesday, June 9, 2020 dated the 21st March, 2020

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

Notification No. 55/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 1st October, 2020

In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017), the State Government, on the recommendations of the Council, hereby notifies the registered persons required to prepare the tax invoice in the manner specified under sub-rule (4) of rule 48 of the Arunachal Pradesh Goods and Services Tax Rules, 2017, who have prepared tax invoice in a manner other than the said manner, as the class of persons who shall, during the period from the 1st day of October, 2020 to the 31st day of October, 2020, follow the special procedure such that the said persons shall obtain an Invoice Reference Number (IRN) for such invoice by uploading specified particulars in **FORM GST INV-01** on the Common Goods and Services Tax Electronic Portal, within thirty days from the date of such invoice, failing which the same shall not be treated as an invoice.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/326

Dated Itanagar the, 1st October, 2020

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

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

Notification No. 56/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar, the 15th October 2020

In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 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 crores 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

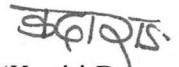
Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	October, 2020 to December, 2020	13 th January, 2021
2	January, 2021 to March, 2021	13 th April, 2021

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

Memo No. GST/23/2017/Vol-II/337
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/-
(Kanki Darang)
Commissioner State Tax
Dated Itanagar, the 15th October 2020


(Kanki Darang)
Commissioner State Tax

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

Notification No. 57/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 15th October 2020

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 (07 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 October, 2020 to March, 2021 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 of the said Act, for the months of October, 2020 to March, 2021 shall be subsequently notified in the Official Gazette.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II /338

Dated Itanagar the, 15th October 2020

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

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

Notification No. 58/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar, the 15th October, 2020

In exercise of the powers conferred by section 168 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 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 October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month:

Provided that, for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep, the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-second day of the month succeeding such month:

Provided further that, for taxpayers having an aggregate turnover of up to five crore rupees in the previous financial year, whose principal place of business is in the States of

Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi, the return in **FORM GSTR-3B** of the said rules for the months of October, 2020 to March, 2021 shall be furnished electronically through the common portal, on or before the twenty-fourth 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 by debiting the electronic cash ledger or electronic credit ledger, as the case may be and his liability towards interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/339

Dated Itanagar, the 15th October, 2020

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

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

Notification No. 59/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar, the 15th October, 2020

In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No. 33/2019 – State Tax dated the 9th October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary No. 439, Vol. XXVI, Naharlagun, Tuesday, November 5, 2019 vide File No. GST/23/2017/Vol-I, dated the 9th October, 2019, namely: -

In the said notification in the opening paragraph, for the words and figures “financial years 2017-18 and 2018-19”, the words and figures “financial years 2017-18, 2018-19 and 2019-20” shall be substituted.

Sd/-

(Kanki Darang)

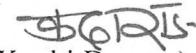
Commissioner State Tax

Memo No. GST/23/2017/Vol-II/340

Dated Itanagar, the 15th October, 2020

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 notification No. 33/2019 – State Tax dated the 9th October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary No. 439, Vol. XXVI, Naharlagun, Tuesday, November 5, 2019 vide File No. GST/23/2017/Vol-I, dated the 9th October, 2019.

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

Notification No. 60/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar, the 15th October, 2020

In exercise of the powers conferred by the first proviso to rule 46 of the Arunachal Pradesh Goods and Services Tax Rules, 2017, the Central Board of Indirect Taxes and Customs, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Arunachal Pradesh Department of Tax, Excise & Narcotics No.12/2017 – State Tax, dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No. 200, Vol. XXIV, Naharlagun, Friday, June 30, 2017 *vide* file No. GST/2/2017, dated the 28th June, 2017, namely:-

In the said notification, with effect from the 01st day of April, 2021, for the Table, the following shall be substituted, namely, -

“Table

Serial Number (1)	Aggregate Turnover in the preceding Financial Year (2)	Number of Digits of Harmonised System of Nomenclature Code (HSN Code) (3)
1.	Up to rupees five crores	4
2.	more than rupees five crores	6

Provided that a registered person having aggregate turnover up to five crores rupees in the previous financial year may not mention the number of digits of HSN Code, as specified in the corresponding entry in column (3) of the said Table in a tax invoice issued by him under the said rules in respect of supplies made to unregistered persons.”.

Memo No. GST/23/2017/Vol-II /341

Copy to: -

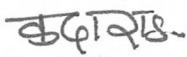
1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
3. Office Copy

Dated Itanagar, the 15th October, 2020

Sd/-

(Kanki Darang)

Commissioner State Tax



(Kanki Darang)

Commissioner State Tax

Note: The principal notification No.12/2017 – State Tax, dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary No. 200, Vol. XXIV, Naharlagun, Friday, June 30, 2017 *vide* file No. GST/2/2017, dated the 28th June, 2017.

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

Notification No. 61/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 10th November, 2020

In exercise of the powers conferred by sub-section (2) of section 1 of the Arunachal Pradesh Goods and Services (Amendment) Act, 2020 (01 of 2020), the State Government hereby appoints the 10th day of November, 2020, as the date on which the provisions of section 7 of the said Act shall come into force.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/342

Dated Itanagar the, 10th November, 2020

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

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

Notification No. 62/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 10th November, 2020

In exercise of the powers conferred by proviso to sub-section (1) of section 39 read with proviso to sub-section (7) of section 39 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby notifies the registered persons, other than a person referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), having an aggregate turnover of up to five crore rupees in the preceding financial year, and who have opted to furnish a return for every quarter, under sub-rule (1) of rule 61A of the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules) as the class of persons who shall, subject to the following conditions and restrictions, furnish a return for every quarter from January, 2021 onwards, and pay the tax due every month in accordance with the proviso to sub-section (7) of section 39 of the said Act, namely: —

- (i) the return for the preceding month, as due on the date of exercising such option, has been furnished;
- (ii) where such option has been exercised once, they shall continue to furnish the return as per the selected option for future tax periods, unless they revise the same.

(2) A registered person whose aggregate turnover crosses five crore rupees during a quarter in a financial year shall not be eligible for furnishing of return on quarterly basis from the first month of the succeeding quarter.

(3) For the registered person falling in the class specified in column (2) of the Table below, who have furnished the return for the tax period October, 2020 on or before 30th November, 2020, it shall be deemed that they have opted under sub-rule (1) of rule 61A of the said rules for the monthly or quarterly furnishing of return as mentioned in column (3) of the said Table:-

Table

Sl. No.	Class of registered person	Deemed Option
(1)	(2)	(3)
1.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR-1 on quarterly basis in the current financial year	Quarterly return
2.	Registered persons having aggregate turnover of up to 1.5 crore rupees, who have furnished FORM GSTR-1 on monthly basis in the current financial year	Monthly return
3.	Registered persons having aggregate turnover more than 1.5 crore rupees and up to 5 crore rupees in the preceding financial year	Quarterly return

(4) The registered persons referred to in column (2) of the said Table, may change the default option electronically, on the common portal, during the period from the 5th day of December, 2020 to the 31st day of January, 2021.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/343

Dated Itanagar the, 10th November, 2020

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

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

Notification No. 63/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar, the 10th November, 2020

In exercise of the powers conferred by section 148 read with sub-section (7) of section 39 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017), (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the registered persons, notified under proviso to sub-section (1) of section 39 of the said Act, who have opted to furnish a return for every quarter or part thereof, as the class of persons who may, in first month or second month or both months of the quarter, follow the special procedure such that the said persons may pay the tax due under proviso to sub-section (7) of section 39 of the said Act, by way of making a deposit of an amount in the electronic cash ledger equivalent to, -

- (i) thirty-five per cent. of the tax liability paid by debiting the electronic cash ledger in the return for the preceding quarter where the return is furnished quarterly; or
- (ii) the tax liability paid by debiting the electronic cash ledger in the return for the last month of the immediately preceding quarter where the return is furnished monthly:

Provided that no such amount may be required to be deposited-

- (a) for the first month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the tax liability for the said month or where there is nil tax liability ;
- (b) for the second month of the quarter, where the balance in the electronic cash ledger or electronic credit ledger is adequate for the cumulative tax liability for the first and the second month of the quarter or where there is nil tax liability:

Provided further that registered person shall not be eligible for the said special procedure unless he has furnished the return for a complete tax period preceding such month.

Explanation- For the purpose of this notification, the expression "a complete tax period" means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.

2. This notification shall come into force with effect from the 1st day of January, 2021.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/344

Dated Itanagar, the 10th November, 2020

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

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

Notification No. 64/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 10th November, 2020

In pursuance of section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) and sub-rule (3) of rule 45 of the Arunachal Pradesh Goods and Services Tax Rules, 2017, the Commissioner, with the approval of the Board, hereby extends the time limit for furnishing the declaration in **FORM GST ITC-04**, in respect of goods dispatched to a job worker or received from a job worker, during the period from July, 2020 to September, 2020 till the 30th day of November, 2020.

2. This notification shall be deemed to have come into force with effect from the 25th day of October, 2020.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/345

Dated Itanagar the, 10th November, 2020

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

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

Notification No. 65/2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar, the 29th November, 2020

In exercise of the powers conferred by section 128 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non-compliance of the provisions of notification No.14/2020 – State Tax, dated the 21st March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary No. 144, Vol. XXVII, Naharlagun, Tuesday, June 9, 2020, vide File No. GST/23/2017/Vol-II, dated the 21st March, 2020, between the period from the 01st day of December, 2020 to the 31st day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 01st day of April, 2021.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/346

Dated Itanagar, the 29th November, 2020

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