

(4) (30)

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

Notification No. 06 / 2020 (State Tax)

No. GST/23/2017/Vol-II

Dated Itanagar the, 3<sup>rd</sup> February 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 amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No. 30/2019 – State Tax, dated the 09<sup>th</sup> October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 5, Vol. XXVII, Naharlagun, Wednesday, January 8, 2020 *vide* File no. GST/23/2017/Vol-II, dated the 09<sup>th</sup> October, 2019, namely:–

In the said notification, after the third proviso, the following provisos shall be inserted, namely: –

“Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore 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 or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep shall be furnished electronically through the common portal, on or before the 22<sup>nd</sup> February, 2020, 22<sup>nd</sup> March, 2020, and 22<sup>nd</sup> April, 2020, respectively:

Provided also that the return in **FORM GSTR-3B** of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore 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 or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi shall be furnished electronically through the common portal, on or before the 24<sup>th</sup> February, 2020, 24<sup>th</sup> March, 2020 and 24<sup>th</sup> April, 2020, respectively.”

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 3<sup>rd</sup> February 2020

Memo No. GST/23/2017/Vol-II/245

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 09<sup>th</sup> October, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 5, Vol. XXVII, Naharlagun, Wednesday, January 8, 2020 *vide* File no. GST/23/2017/Vol-II, dated the 09<sup>th</sup> October, 2019 and was last amended by notification No. 51/2019 – State Tax, dated the 26<sup>th</sup> December, 2019, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 107, Vol. XXVII, Naharlagun, Wednesday, May 13, 2020, *vide* File no. GST/23/2017/Vol-II, dated the 26<sup>th</sup> December, 2019.