

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

Notification No. 17/2021 State Tax, (Rate)

No. GST/24/2017/Vol-I

Dated Itanagar, the 18<sup>th</sup> November, 2021

In exercise of the powers conferred by sub-section (5) of section 9 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 amendments further to amend the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics, No.17/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 178, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide file no. GST/23/2017, dated the 28th June, 2017, namely:-

1. In the notification,-

(i) in clause (i), for the words “and motor cycle;”, the words “, motor cycle, omnibus or any other motor vehicle;” shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

“(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.”

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures “and “motor cycle” shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).”, the words, brackets, numbers and figures “, motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).” shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

“(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2022.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar, the 18<sup>th</sup> November, 2021

Memo No. GST/24/2017/Vol-I/829

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.
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(Kanki Darang)

Commissioner State Tax

Note:-The principal notification was published in the Gazette of Arunachal Pradesh, Extraordinary, No. 178, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide notification No. 17/2017 - State Tax (Rate), dated the 28th June, 2017, vide file no. GST/24/2017, dated the 28th June, 2017 and last amended by notification No. 23/2017 - State Tax (Rate), dated the 23<sup>rd</sup> August, 2017 vide file no. GST/24/2017, dated the 23<sup>rd</sup> August, 2017.