

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

Notification No. 88/2020 State Tax

No. GST/23/2017/Vol-II/431

Dated Itanagar the 20<sup>th</sup> August, 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. **Short Title and commencement.**- (1) These rules may be called the Arunachal Pradesh Goods and Services Tax (Tenth Amendment) Rules, 2020.

(2) Save as otherwise provided, they 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 (hereinafter referred to as the said rules), in rule 8, for sub-rule (4A), the following sub-rule shall be substituted with effect from 01<sup>st</sup> April, 2020, namely: -

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhar number, he shall, while submitting the application under sub-rule (4), with effect from 21<sup>st</sup> August, 2020, undergo authentication of Aadhar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhar number, or fifteen days from the submission of the application in **Part B** of **FORM GST REG-01** under sub-rule (4), whichever is earlier.”.

3. In the said rules, in rule 9, with effect from 21<sup>st</sup> August, 2020,-

(i) in sub-rule (1), for the proviso, the following provisos shall be substituted, namely:-

“Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhar number,

the registration shall be granted only after physical verification of the place of business in the presence of the said person, in the manner provided under rule 25:

Provided further that the proper officer may, for reasons to be recorded in writing and with the approval of an officer not below the rank of Joint Commissioner, in lieu of the physical verification of the place of business, carry out the verification of such documents as he may deem fit.”;

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

“Provided that where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhar number as specified in sub-rule (4A) of rule 8 or does not opt for authentication of Aadhar number, the notice in **FORM GST REG-03** may be issued not later than twenty one days from the date of submission of the application.”;

(iii) in sub-rule (4), for the word, “shall”, the word “may” shall be substituted;

(iv) for sub-rule (5), the following sub-rule shall be substituted, namely: -

“(5) If the proper officer fails to take any action, -

(a) within a period of three working days from the date of submission of the application in cases where a person successfully undergoes authentication of Aadhar number or is notified under sub-section (6D) of section 25; or

(b) within the time period prescribed under the proviso to sub-rule (2), in cases where a person, other than a person notified under sub-section (6D) of section 25, fails to undergo authentication of Aadhar number as specified in sub-rule (4A) of rule 8; or

(c) within a period of twenty one days from the date of submission of the application in cases where a person does not opt for authentication of Aadhar number; or

(d) within a period of seven working days from the date of the receipt of the clarification, information or documents furnished by the applicant under sub-rule (2),

the application for grant of registration shall be deemed to have been approved.”.

4. In the said rules, in rule 25, with effect from 21<sup>st</sup> August, 2020, after the words “failure of Aadhar authentication”, the words “or due to not opting for Aadhar authentication” shall be inserted.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 20<sup>th</sup> August, 2020

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

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, *vide* Extra-ordinary no. 281, Vol. XXIV, Naharlagun, Monday, August 7, 2017, dated the 19<sup>th</sup> July, 2017, published *vide* file no. GST/24/2017, dated the 19<sup>th</sup> July, 2017 and was last amended *vide* notification No. 81/2020 – State Tax, dated the 30<sup>th</sup> July, 2020, published *vide* file no. GST/23/2017/Vol-II, dated the 30<sup>th</sup> July, 2020.