

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

Notification No. 90/2020 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 30<sup>th</sup> September, 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 (Eleventh Amendment) Rules, 2020.

(2) Save as otherwise provided in these rules, 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 46, after clause (q), the following clause shall be inserted, namely:-

“(r) Quick Reference code, having embedded Invoice Reference Number (IRN) in it, in case invoice has been issued in the manner prescribed under sub-rule (4) of rule 48.”.

3. In the said rules, in rule 48, in sub-rule (4), the following proviso shall be inserted, namely:-

“Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification.”.

4. In the said rules, in rule 138A, for sub-rule (2), the following sub-rule shall be substituted, namely:-

“(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.”.

Added by  
(2020) N/A  
30/9

JS (1/2020)

31.08.2021

City No. 2017/2018  
Date 30.8.2020  
Law & Judicial Department  
Govt. (A.P.) Itanagar

1806  
Dy. No. 27-8-2021  
Date 27-8-2021  
Comm. Law & Jud.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/436

Dated Itanagar the, 30<sup>th</sup> 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 rules were published in the Gazette of Arunachal Pradesh, Extraordinary, no. 281, Vol. XXIV, Naharlagun, Monday, August 7, 2017 (APGST Rules, 2017), dated the 19th June, 2017, vide file no. GST/23/2017, dated the 19th July, 2017 and last amended vide notification No. 88/2020 - State Tax, dated the 20<sup>th</sup> August, 2020, published vide file no. GST/23/2017/Vol-II, dated the 20<sup>th</sup> August, 2020.