

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

Notification No. 27/2021 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 1st June, 2021

In exercise of the powers conferred by section 164 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 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 (Fifth Amendment) Rules, 2021.

(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, —

(i) in sub-rule (1) of rule 26, in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words "31st day of May, 2021", the figures, letters and words "31st day of August, 2021" shall be substituted;

(ii) in sub-rule (4) of rule 36, for the second proviso, the following proviso shall be substituted, namely: —

"Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.";

WPH ~~Office Secy~~ ~~Actualy~~ Such matters should be issued by the Deptt. ~~Secy~~ Admin. Secy. as per ↑

(Correct)
31
27.01.22
D3 (1/2/21)

433
Dy. No. 25/01/22
Comm. (Law & Jud.)

Dairy No. 349
Date 25.01.22
Law & Judicial Department
Govt. (A.P.) Itanagar

(iii) in sub-rule (2) of rule 59, after the first proviso, the following proviso shall be inserted, namely: —

“Provided further that a registered person may furnish such details, for the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

Sd/-

(Kanki Darang)

Commissioner State Tax

Dated Itanagar the, 1st June, 2021

Memo No. GST/23/2017/Vol-II/158

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 of State Tax

Note: The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary, No. 282, Vol. XXIV, Naharlagun, Monday, August 7, 2017 (APGST Rules, 2017) dated the 19th July, 2017, published vide file no. GST/24/2017, dated the 19th July, 2017 and last amended *vide* notification No. 15/2021 - State Tax, dated the 18th May, 2021 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 276, Vol. XXVIII, Naharlagun, Tuesday, December 21, 2021 *vide* file no. GST/23/2017/Vol-II, dated the 18th May, 2021.