

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

Notification No. 3/2021 State Tax

No. GST/23/2017/Vol-II

Dated Itanagar the, 23<sup>rd</sup> February, 2021

In exercise of the powers conferred by sub-section (6D) of section 25 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (07 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Council and in supersession of the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 16/2020- State Tax, dated the 23<sup>rd</sup> March, 2020, published in the Gazette of Arunachal Pradesh, Extraordinary, *vide* file no. GST/23/2017/Vol-II, dated the 23<sup>rd</sup> March, 2020, except as respects things done or omitted to be done before such supersession, hereby notifies that the provisions of sub-section (6B) or sub-section (6C) of section 25 of the said Act shall not apply to a person who is, —

- (a) not a citizen of India; or
- (b) a Department or establishment of the Central Government or State Government; or
- (c) a local authority; or
- (d) a statutory body; or
- (e) a Public Sector Undertaking; or
- (f) a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

Sd/-

(Kanki Darang)

Commissioner State Tax

Memo No. GST/23/2017/Vol-II/482

Dated Itanagar the, 23<sup>rd</sup> February 2021

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