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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

NOTIFICATION

No.14/2017- State Tax (Rate)

The 28th June, 2017

No. GST/24/2017. — In exercise of the powers conferred by sub-section (2) of section 7 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution.”

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

Marnya Ete  
Secretary (Tax & Excise),  
Government of Arunachal Pradesh,  
Itanagar.