



सब्यमेव जयते

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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Notification No. 21/2017- State Tax (Rate)

The 22nd August, 2017

No. GST/24/2017.—In exercise of the powers conferred by sub-section (3) of section 9 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Arunachal Pradesh, Department of Tax and Excise, No. 13/2017-State Tax (Rate), dated the 28th June, 2017 published in the Extraordinary Gazette of Arunachal Pradesh No. 182, Vol-XXIV, dated 30th June, 2017, namely :-

In the said notification,-

- (i) in the Table, against serial number 1, in column (2), after the words and brackets "goods transport agency (GTA)" the words and figure, "who has not paid central tax at the rate of 6%," shall be inserted ;
- (ii) in the Explanation, after clause (d), the following clause shall be inserted, namely :-
“(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008(6 of 2009) shall also be considered as a partnership firm or a firm.”

Marnya Ete
Commissioner to the
Government of Arunachal Pradesh,
Itanagar.