



सत्यमेव जयते

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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Notification No. 27/2017–State Tax

The 12th September, 2017

No. GST/24/2017.—In exercise of the powers conferred by the second proviso to sub-section (1) of section 37, first proviso to sub-section (2) of section 38 and sub-section (6) of section 39 read with section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) and in supersession of notification No. 26/2017-State Tax, dated the 11th September, 2017, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby extends the time limit for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, as specified in column (2) of the Table below for the month of July, 2017, for such class of taxable persons or registered persons, as the case may be, as specified in the corresponding entry in column (3) of the said Table till the time period as specified in the corresponding entry in column (4) of the said Table, namely :-

Table

Sl. No.	Details/return	Class of taxable/registered persons	Time period for furnishing of details/return
1	2	3	4
1.	GSTR-1	Having turnover of more than one hundred crore rupees	Upto 3 rd October, 2017
		Having turnover of upto one hundred crore rupees	Upto 10 th October, 2017
2.	GSTR-2	All	Upto 31 st October, 2017
3.	GSTR-3	All	Upto 10 th November, 2017

Explanation - For the purposes of this notification, the expression “turnover” has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.

2. The extension of the time limit, for furnishing the details or return, as the case may be, under sub-section (1) of section 37, sub-section (2) of section 38 and sub-section (1) of section 39 of the aforesaid Act, for the month of August, 2017 shall be subsequently notified in the Official Gazette.

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