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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

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**Notification No. 30/2017–State Tax**

The 20th September, 2017

No. GST/25/2017.—In exercise of the powers conferred by sub-section (3) of section 1 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby appoints the 18<sup>th</sup> day of September, 2017 as the date on which the provisions of sub-section of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely :-

- (a) an authority or a board or any other body, -
  - (i) set up by an Act of Parliament or a State Legislature ; or
  - (ii) established by any Government,with fifty-one percent or more participation by way of equity or control, to carry out any function ;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860) ;
- (c) public sector undertakings :

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

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