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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Notification No. 24/2017-State Tax (Rate)

The 26th September, 2017

No. GST/24/2017.—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of Arunachal Pradesh, in the Department of Tax and Excise, No. 11/2017-State Tax (Rate), dated the 28th June, 2017, published in the Extraordinary Gazette of Arunachal Pradesh, *vide* number 184, Vol. XXIV, dated the 30th June, 2017, namely :-

In the said notification, in the Table, against serial number 3, for item (vi) in column (3) and the entries relating thereto, in columns (3), (4) and (5), the following shall be substituted, namely :-

(3)	(4)	(5)
“(vi) Services provided to the Central Government, State Government, Union Territory, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of-		
(a) a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession ;		
(b) a structure meant predominantly for use as (i) an educational, (ii) a clinical, or (iii) an art or cultural establishment ; or	6	-
(c) a residential complex predominantly meant for self-use or the use of their employees or other persons specified in paragraph 3 of the Schedule III of the Arunachal Pradesh Goods and Services Tax Act, 2017.		
(vii) Construction services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	-”

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