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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

Notification No 62/2017-State Tax

The 16th November, 2017

No.GST/23/2017.—In exercise of the powers conferred by section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) (hereafter in this notification referred to as the said Act) and in supersession of notification No.37/2017-StateTax, dated the 18th October, 2017, publish in the Extra-ordinary Gazette No. 472, Vol. XXIV, Naharlagun, dated 20th October, 2017, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the central tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

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