



सत्यमेव जयते

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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Notification No. 3/2018 – State Tax (Rate)

The 25th January, 2018

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 further amendments in the notification of the Government of Arunachal Pradesh, Department of Tax & Excise, No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh Extraordinary, No. 182, Vol., Naharlagun, Friday, June 30, 2017, *vide* File No. GST/24/2017, dated the 28th June, 2017, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union Territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union Territory or local authority.	Any person registered under the Central Goods and Services Tax Act, 2017.”;

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).’.

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