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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

**Notification No. 20/2018- State Tax (Rate)**

The 26th July, 2018

No. GST/24/2017.—In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 and Excise, No. 5/2017-State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 189, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* file No. GST/24/2017, dated the 28th June, 2017, namely :

In the said notification, in the opening paragraph the following proviso shall be inserted, namely :

“*Provided that,*-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below ; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse”.

Anirudh S. Singh  
Commissioner of State Tax,  
Government of Arunachal Pradesh,  
Itanagar.

**Note :** The principal notification No.5/2017-State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 189, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* file No. GST/24/2017, dated the 28th June, 2017 and last amended *vide* Notification No. 44/2017-State Tax (Rate) dated the 14th November, 2017 published in the Gazette of India, Extraordinary, No. 540, Vol. XXIV, Naharlagun, Friday, November 17, 2017, *vide* file No. GST/24/2017, dated the 14th November, 2017.