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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Notification No. 34/2018 - State Tax

The 10th September, 2018

No. GST/23/2017/Vol-I.—In exercise of the powers conferred by section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), read with sub-rule (5) of rule 61 of the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments :-

- (i) in notification number 32/2017 – State Tax dated the 20th September, 2017 published in the Gazette of Arunachal Pradesh, Extraordinary, No.368, Vol. XXIV, Naharlagun, Friday, September 22, 2017 *vide* file No. GST/23/2017 dated 20th September, 2017; and
- (ii) in notification number 15/2018 – State Tax dated the 23rd March, 2018 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 118, Vol. XXV, Naharlagun, Thursday, March 29, 2018 *vide* file No. GST/23/2017 dated 23rd March, 2018, namely:-

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:-

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 26/2018 – State Tax dated 6th August, 2018 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 380, Vol. XXV, Naharlagun, Monday, September 3, 2018 *vide* file No. GST/23/2017/Vol-I dated 6th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”

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