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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

**Notification No. 40/2018 – State Tax**

The 20th September, 2018

No. GST/23/2017/Vol-I.—In exercise of the powers conferred by sub-section (1) of section 52 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

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