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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX, EXCISE & NARCOTICS  
ITANAGAR

**Notification No. 47/2018 State Tax**

The 5th November, 2018

No. GST/23/2017/Vol-I.—In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), hereafter in this notification referred to as the said Act, 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 & Narcotics No. 38/2018-State Tax, dated the 13th September, 2018, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 396, Vol. XXV, Naharlagun, Friday, September 14, 2018 vide File No. GST/23/2017/Vol-I, dated the 13th September, 2018, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:—

“Provided further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.”

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