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

Notification No. 1/2019- State Tax

The 15th January, 2019

No. GST/23/2017/Vol-I.—In exercise of the powers conferred by section 147 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Arunachal Pradesh, Department of Tax, Excise & Narcotics No. 45/2017-State Tax dated the 13th November, 2017 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 528, Vol. XXIV, Naharlagun, Thursday, November 16, 2017, vide file No. GST/24/2017, dated the 13th November, 2017, namely :-

In the said Notification,

- (i) In the Table, the column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely :-

"Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply,;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.";

- (iii) In the Explanation against serial number 1 the words "on pre-import basis" shall be omitted.

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

Note : The principal notification No. 45/2017-State Tax dated the 13th November, 2017 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 528, Vol. XXIV, Naharlagun, Thursday, November 16, 2017, vide file No. GST/24/2017, dated the 13th November, 2017