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

## Notification No. 5/2019- State Tax (Rate)

The 29th March, 2019

No. GST/24/2017/Vol-I.—In exercise of the powers conferred by sub-section (3) of section 9 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, Excise & Narcotics, No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 182, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* File No. GST/24/2017, dated the 28th June, 2017, namely :-

In the said notification, -

- (iii) in the Table, after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

1	2	3	4
5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter.
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name) and/or periodic rent for construction of a project by a promoter.	Any person	Promoter.”;

- (iv) in the Explanation, after clause (h), the following clauses shall be inserted, namely :-

- (i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (j) the term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (k) the term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (l) “the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).
- (m) The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.
- (n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

2. This notification shall come into force with effect from the 1st of April, 2019.

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

**Note :** The principal notification No. 13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 182, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* File No. GST/24/2017, dated the 28th June, 2017 and was last amended by notification No. 29/2018- State Tax (Rate), dated the 1st January, 2018 *vide* File No. GST/24/2017/Vol-1/719, dated the 1st January, 2018.