



The Arunachal Pradesh Gazette

EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 70 , Vol. XXVI, Naharlagun, Monday, February 18, 2019 Magha 29, 1940 (Saka)

GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Notification No. 58/2018 State Tax

The 31st December, 2018

No. GST/23/2017/Vol-I/712.— In exercise of the powers conferred by section 128 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, and in supersession of the notification of the Government of Arunachal Pradesh, Department of Tax, Excise and Narcotics No. 25/2017–State Tax, dated the 11th September, 2017 published in the Gazette of Arunachal Pradesh, Extraordinary, No. 350, Vol. XXIV, Naharlagun, Tuesday, September 12, 2017, vide File No. GST/23/2017, dated the 11th September, 2017, notification of the Government of Arunachal Pradesh, Department of Tax, Excise and Narcotics No. 47/2017 – State Tax, dated the 13th November, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 530, Vol. XXIV, Naharlagun, Thursday, November 16, 2017 File No. GST/23/2017, dated the 13th November, 2017 and notification of the Government of Arunachal Pradesh, Department of Tax, Excise and Narcotics No. 60/2017– State Tax, dated the 16th November, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 554, Vol. XXIV, Naharlagun, Monday, November 20, 2017, vide File No. GST/23/2017, dated the 16th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR3B for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

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