



सत्यमेव जयते

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

Notification No. 8/2019 - State Tax (Rate)

The 29th March, 2019

No. GST/24/2017/Vol-I.—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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.1/2017-State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 181, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* File No. GST/24/2017, dated the 28th June, 2017, namely:-

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely : -

(1)	(2)	(3)
452Q	Any chapter	<p>Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under sub-section 4 of section 9 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), as prescribed in notification No. 07/2019-State Tax (Rate), dated 29th March, 2019, published in Gazette of Arunachal Pradesh <i>vide</i> File No. GST/24/2017/Vol-1, dated 29th March, 2019.</p> <p><i>Explanation.</i> For the purpose of this entry,-</p> <p>(i) the term "promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) "project" shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(iii) 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).</p> <p>(iv) "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.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/ heading/ sub-heading or tariff item elsewhere in this notification.</p>