GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Notification no. 18/2018 State Tax (Rate)

No. GST/24/2017 Dated Itanagar the 26th July 2018

In exercise of the powers conferred by sub-section (1) 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, 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,-

(A) in Schedule I - 2.5%,

(i) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| 102 A | 2207 | Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)|

(ii) in S. No. 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:-

| 2515 (Except 2515 12 10, 2515 12 20, 2515 12 90) or 6802 | Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use |

(iii) after S. No. 170 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| 170A | 2809 | Fertilizer grade phosphoric acid |
(iv) in S. No. 215, in the entry in column (3), the comma and words “, including coir pith compost put up in unit container and bearing a brand name” shall be inserted at the end;
(v) in S. No. 219, for the entry in column (3), the entry “Coir mats, matting, floor covering and handloom durries”, shall be substituted;
(vi) in S. No. 219A, for the entry in column (3), the entry “all goods” shall be substituted;
(vii) in S. No. 222, for entries in columns (2) and (3), the following entries shall be substituted, namely:-

| 61 or 6501 | Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece |

(viii) in S. No. 225, in column (3), for the figure “500” the figure “1000” shall be substituted;
(ix) in S. No. 264, for the entry in column (3), the entry “Biomass briquettes or solid bio fuel pellets”, shall be substituted;

(B) in Schedule II-6%, -

(i) S. No. 57B and the entries relating thereto shall be omitted;
(ii) after S. No. 96 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| 96A | 4409 | Bamboo flooring |

(iii) in S. No. 146, in the entry in column (3), the words “except the items covered in 219 in Schedule I”, shall be inserted at the end;
(iv) S. No. 147 and the entries relating thereto shall be omitted;
(v) after S. No. 185 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

| 185A | 7419 99 30 | Brass Kerosene Pressure Stove |

(vi) for S. No. 195A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely: -

| 195A | 8420 | Hand operated rubber roller |

| 195AA | 8424 | Nozzles for drip irrigation equipment or nozzles for sprinklers |

(vii) after S. No. 206 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| 206A | 87 | Fuel Cell Motor Vehicles |
(viii) after S. No. 231A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

|“231B | 9607 | Slide fasteners”;

(ix) in S. No. 235, for entries in columns (2) and (3), the following entries shall be substituted, namely:

|“9619 00 30, 9619 00 40, or 9619 00 90 | All goods”;

(C) in Schedule III - 9%, -

(i) in S. No. 25, in column (3), after the words, “of any strength”, the brackets and words “[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]” shall be inserted;

(ii) after S. No. 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:

|“52A | 3208 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
| 52B | 3209 | Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
| 52C | 3210 | Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather”;

(iii) after S. No. 54A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

|“54B | 3214 | Glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like”;

(iv) in S. No. 137, in column (3), after the words, “or end-jointed” the brackets and words, “[other than bamboo flooring]” shall be added;

(v) in S. No. 177E, in column (3), the words “except the items covered in Sl. No. 123 in Schedule I”, shall be inserted at the end;
(vi) in S. No. 253, for the entry in column (3), the entry “Other articles of copper [other than Brass Kerosene Pressure Stove]” shall be substituted;

(vii) after S. No. 319 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “319A” | 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415”;

(viii) in S. No. 321, for the entry in column (3), the entry “Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]” shall be substituted;

(ix) after S. No. 341 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “341A” | 8450 | Household or laundry-type washing machines, including machines which both wash and dry”;

(x) after S. No. 376A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:

| “376AA” | 8507 60 00 | Lithium-ion Batteries
| 376AB | 8508 | Vacuum cleaners
| 376AC | 8509 | Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
| 376AD | 8510 | Shavers, hair clippers and hair-removing appliances, with self-contained electric motor”;

(xi) after S. No. 378 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

| “378A” | 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-
<table>
<thead>
<tr>
<th>No.</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>“383C”</td>
<td>8528</td>
<td>Television set (including LCD or LED television) of screen size not exceeding 68 cm;</td>
</tr>
<tr>
<td>“401A”</td>
<td>8705</td>
<td>Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)</td>
</tr>
<tr>
<td>“402A”</td>
<td>8709</td>
<td>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles</td>
</tr>
<tr>
<td>“403A”</td>
<td>8716</td>
<td>Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]</td>
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</table>
(xvi) in S. No. 446, for entries in columns (2) and (3), the following entries shall be substituted, namely:-

| "9607 20 00" | Parts of slide fasteners |

(xvii) after S. No. 449A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

| "449AA 9616" | Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations |

(D) in Schedule-IV-14%,

(i) S. Nos. 20, 21, 22, 24 and the entries relating thereto, shall be omitted;
(ii) S. No. 120, and the entries relating thereto, shall be omitted;
(iii) S. No. 130, and the entries relating thereto, shall be omitted;
(iv) in S.No. 139, for the entry in column (3), the entry “Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery” shall be substituted;
(v) S. Nos. 140, 141, 142 and the entries relating thereto, shall be omitted;
(vi) S. No. 146 and the entries relating thereto, shall be omitted;
(vii) in S. No. 154, for the brackets, words and figures “[other than computer monitors not exceeding 20 inches and set top box for television]”, the brackets, words, figures and letters “[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]” shall be substituted;
(viii) S. No. 167 and the entries relating thereto, shall be omitted;
(ix) S. No. 171 and the entries relating thereto, shall be omitted;
(x) S. No. 175 and the entries relating thereto, shall be omitted;
(xi) S. No. 224 and the entries relating thereto, shall be omitted.
2. This notification shall come into force on the 27th July, 2018.

(Anirudh S. Singh)
Commissioner of State Tax


Memo No. GST/24/2017/\#98 Dated Itanagar the 26th July 2018

Copy to:

1. The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please.
2. The Director (Printing), Govt. of Arunachal Pradesh with a request to print 200 copies in the Extra Ordinary Gazette.
3. Office copy.

(Anirudh S. Singh)
Commissioner of State Tax