



सत्यमेव जयते

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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

## Notification No. 20/2017- State Tax

The 31st August, 2017

No. GST/24/2017.—In exercise of the powers conferred by section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), read with sub-rule (5) of rule 61 of the Arunachal Pradesh Goods and Services Tax Rules, 2017. State Government, on the recommendations of the Council, hereby specifies that the return for the month as specified in column (2) of the Table below shall be furnished in FORM GSTR-3B electronically through the common portal before the dates as specified in the corresponding entry in column (4), and also specifies the conditions in column (5) of the Table below, for furnishing the return in FORM GSTR-3B for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (3) of the said Table, by the date specified in the corresponding entry in column (4) of the said Table, namely :-

TABLE

Sl. No.	Month	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
1	2	3	4	5
1.	July, 2017	Registered persons entitled to avail input tax credit in terms of Section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1 on or before the 28th August, 2017	25th August, 2017	—
2.	July, 2017	Registered persons entitled to avail input tax credit in terms of Section 140 of the said Act read with rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28th August, 2017.	28th August, 2017	(i) compute the "tax payable under the said Act" for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 25th August, 2017 ; (ii) file FORM GST TRAN-1 before the filing of FORM GSTR-3B ; (iii) where the amount of tax payable under the said Act for the month of July, 2017, as detailed in the return furnished in FORM GSTR-3B, exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on.
3.	July, 2017	Any other registered person	25th August, 2017	—
4.	August, 2017	.....	20th September, 2017	—

2. **Payment of taxes for discharge of tax liability as per GSTR-3B** : Every registered person furnishing the return in FORM GSTR -3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger on or before 25th August, 2017.

*Explanation* - For the purposes of this notification, the expression -

- (i) "Registered person" means the person required to file return under sub-section (l) of section 39 of the said Act ;
  - (ii) "tax payable under the said Act" means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR - 3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.
3. This notification shall come into force with effect from the 8th August, 2017.

Mamya Ete  
Commissioner to the  
Government of Arunachal Pradesh,  
Itanagar.