



# The Arunachal Pradesh Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

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No. 474, Vol. XXIV Naharlagun, Friday, October 20, 2017 Asvina 28, 1939 (Saka)

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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

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**Notification No. 39/2017 - State Tax**

The 18th October, 2017

No. GST/24/2017.—In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of notification No. 22/2017-State Tax, dated the 7th September, 2017, published in the Extraordinary Gazette, vide number 346, Vol. XXIV, dated the 8th September, 2017, except as respects things done or omitted to be done before such supersession, the Commissioner, hereby extends the time limit for furnishing the return in **FORM GSTR-5A** for the month of July, 2017, August, 2017 and September, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Arunachal Pradesh Goods and Services Tax Rules, 2017, till the 20th day of November, 2017.

2. This notification shall be deemed to have come into force on the 15th day of September, 2017.

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