



सत्यमेव जयते

# The Arunachal Pradesh Gazette

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 99, Vol. XVI, Naharlagun, Friday, August 28, 2009 Bhadra 6, 1931 (Saka)

GOVERNMENT OF ARUNACHAL PRADESH  
**ORDINANCE PROMULGATED BY THE GOVERNOR ON 27-08-2009**  
DEPARTMENT OF TAX AND EXCISE  
ITANAGAR

Dated the August 28, 2009

No. TAX -64/2004/Pt.— **THE ARUNACHAL PRADESH GOODS TAX (AMENDMENT) ORDINANCE, 2009 (NO. 1 OF 2009).**

AN

ORDINANCE

further to amend the Arunachal Pradesh Goods Tax Act, 2005 (Act No. 3 of 2005).

WHEREAS, the Arunachal Pradesh State Legislative Assembly is not in session and the Governor of the State of Arunachal Pradesh is satisfied that circumstances exist which render it necessary for him to take immediate action.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor is pleased to promulgate in the Sixtieth Year of the Republic of India, the following Ordinance, namely :-

1. (1) This Ordinance may be called the Arunachal Pradesh Goods Tax (Amendment) Ordinance, 2009. Short title and commencement.  
(2) It shall come into force at once.
2. In Section 4 of the Arunachal Pradesh Goods Tax Act, 2005, (hereinafter referred to as the Principal Act), in sub section (1), in clause (d) after the words "in the case of" and before the word "any other goods", the words, "Works Contract, Leases and" shall be inserted. Amendment of Section 4.
3. In the Principal Act, after Section 6, the following shall be added, namely :- Insertion of Section 6A.  
"6 A. Subject to such conditions as may be prescribed, the Government may, if it is necessary so to do, in the public interest, by notification in the Official Gazette, exempt by way of appropriate Schemes or otherwise, in conformity with the provisions of this Act, any sales or purchases made to or by a class of dealers or persons specified in the said notification, from payment of the whole or part of any tax payable under the provisions of this Act and any notification issued under this section shall take effect from the date of publication of the notification in the Official Gazette or such other earlier or later date as may be mentioned therein :

Provided that, the Government may withdraw such exemption at any time as it may think fit and proper :

Provided further, that when exemption is granted in the form of industrial incentive, the dealer shall be entitled to retain the part or whole of tax collected by way of subsidy from the Government subject to maximum permissible monetary limit and/or

time limit whichever is expedient as may be prescribed in the appropriate scheme :

Provided also that the Government may, if it is necessary so to do in the public interest, by notification in the Official Gazette, exempt a part of sale price specified in the said notification from payment of tax payable under the provisions of the Act”.

Amendment of Section 47A. 4. In the Principal Act, in Section 47A, in sub-section (1), in clause (a), for the words, “total value” occurring at the end of the sentence, shall be substituted by “taxable turnover”.

General J.J. Singh, PVSM, AVSM, VSM (Retd.)  
Governor,  
Arunachal Pradesh,  
Itanagar.

(By Order of the Governor)

Amit Singla,  
Secretary (Tax & Excise),  
Government of Arunachal Pradesh,  
Itanagar.

Dated the August 28, 2009

ORDINANCE

further to amend the Arunachal Pradesh Goods Tax Act, 2005 (Act No. 3 of 2005).

WHEREAS the Arunachal Pradesh Legislative Assembly is now in session and the Governor of the State of Arunachal Pradesh is satisfied that circumstances exist which render it necessary for him to take immediate action.

NOW, THEREFORE, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor is pleased to promulgate in the Sixtieth Year of the Republic of India, the following Ordinance, namely:-

1. (1) This Ordinance may be called the Arunachal Pradesh Goods Tax (Amendment) Ordinance, 2009.
- (2) It shall come into force at once.
2. In Section 4 of the Arunachal Pradesh Goods Tax Act, 2005 (hereinafter referred to as the Principal Act), in sub-section (1), in clause (b) after the words “in the case of” and before the word “any other goods,” the words “Works Contract, leases and” shall be inserted.
3. In the Principal Act, after Section 6, the following shall be added, namely:-  
“6 A. Subject to such conditions as may be prescribed, the Government may, if it is necessary so to do, in the public interest, by notification in the Official Gazette, exempt by way of appropriate Schemes or otherwise, in conformity with the provisions of this Act, any sale or purchase made to or by a class of dealers or persons specified in the said notification, from payment of tax which or part of any tax payable under the provisions of this Act and any notification issued under this section shall take effect from the date of publication of the notification in the Official Gazette or such other earlier or later date as may be mentioned therein ;