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GOVERNMENT OF ARUNACHAL PRADESH
LAW AND JUDICIAL DEPARTMENT
ARUNACHAL PRADESH CIVIL SECRETARIAT
ITANAGAR

NOTIFICATION

The 3rd May, 2010

No. LAW/LEGN-18/2009.— The following Act of the Arunachal Pradesh Legislative Assembly which received the assent of the Governor of Arunachal Pradesh is hereby published for general information.

(Received the assent of the Governor on 20-04-2010)

THE ARUNACHAL PRADESH GOODS TAX (AMENDMENT) ACT, 2010

(ACT NO. 4 OF 2010)

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ACT

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

BE it enacted by the Legislative Assembly of Arunachal Pradesh in the Sixty-first year of the Republic of India as follows: -

1. (1) This Act may be called the Arunachal Pradesh Goods Tax (Amendment) Act, 2010. Short title and commencement.
- (2) It shall be deemed to have come into force on the 28th day of August, 2009.
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 words "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.
"6A. 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".

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". Amendment of section 47A.
5. In the Principal Act, after section 48, the following shall be added, namely:- Insertion of section 48A.
"48A(1) Subject to other provisions of this Act, an applicant shall be eligible to make an application under this Act for all his outstanding dues in respect of amounts assessed or levied against him but not in dispute

- (2) (a) An application for the purpose of sub-section (1) of this section shall be made to the Commissioner in the prescribed form and manner alongwith the receipt copy of the designated bank Challan for the payable amount according to the prescribed formula in the Schedule attached to the Act and by the prescribed dateline as may be notified from time to time;
- (b) A separate application shall be made by an applicant for the applicable different assessment periods.
- (3) (a) The Commissioner shall, ordinarily within sixty days from the date of receipt of an application referred to in sub-section (1) of this section, verify the correctness of the particulars furnished in such application.
- (b) Where the Commissioner is satisfied about the correctness of the particulars set forth in the application made by an applicant, he shall determine, by an order in writing, the amount payable by the applicant as well as the amount entitled for waiver for the concerned assessment period under the applicable provision according to the formula specified in the Schedule attached to this Act.:

Provided that while determining the amount payable by the applicant as determined under this sub-section shall be rounded off to the nearest rupee and for this purpose, where such amount contains a part of a rupee, then, if such part is fifty paise or more, it shall be rounded off to a rupee, and if such part is less than fifty paise, it shall be ignored.

- (c) An applicant shall deposit the balance payable amount, if any, pursuant to the determination completed by the Commissioner upon his application made under this Act.
- (d) In case the outstanding dues of arrear tax, penalty and interest is under recovery or bakijai proceeding before an authority other than the Commissioner, the later shall immediately notify such other authority about the status of the arrear certificate initially sent by him after receipt of a valid application and shall withdraw the same as soon as proceedings under sub-section (b) of this section are finalized and the payable amount thereon is deposited in full by an applicant.
- (4) Consequent upon determination of the amount under sub-section (3) of this section and payment in full of such determined amount, an applicant shall stand discharged from the liability in respect of such dues subject to other provisions of the Act.
- (5) The Commissioner may, at any time within ninety days from the date of an order passed by him under this Act, rectify any arithmetical mistake or other mistakes of a factual nature apparent from the record of the case :

Provided that no such rectification adversely affecting the applicant shall be passed without allowing him a reasonable opportunity of being heard.

- (6) Where it appears to the Commissioner that an applicant has obtained the benefit of waiver under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such assessing authority may, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke any order passed under sub-section (3) (b).
- (7) Any amount paid by an applicant within the meaning of any provision under this Act shall not be refundable under any circumstances:

Schedule**{See Section 48A (3)}**

Sl. No.	Description of the outstanding dues	Amount to be paid for filing application to avail benefit under this Act.
(1)	(2)	(3)
1.	Amount of total outstanding dues	100% of arrear tax. 25% of the total arrear interest and 50% of the total arrear penalty.

C.P. Mansai,
Secretary to the
Government of Arunachal Pradesh,
Itanagar.