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GOVERNMENT OF ARUNACHAL PRADESH
LAW AND JUDICIAL DEPARTMENT
ITANAGAR

NOTIFICATION

The 9th May, 2006

No. LAW/LEGN-22/2005.—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 5th May, 2006)

THE ARUNACHAL PRADESH GOODS TAX (AMENDMENT) ACT, 2006

(ACT NO. 7 OF 2006)

AN

ACT

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 Fifty-seventh year of the Republic of India as follows :-

1. (1) This Act may be called the Arunachal Pradesh Goods Tax (Amendment) Act, 2006. Short title and commencement.
(2) It shall come into force at once.
2. In the Arunachal Pradesh Goods Tax Act, 2005 (hereinafter referred to as Principal Act), for sub-section (6) of Section 15, the following shall be substituted, namely :- Amendment of Section 15.
“(6) The tax due under sub-section (5) shall be paid in four equal installments, alongwith the quarterly returns. The dealers are allowed to avail credit of tax paid on Opening Stock in the corresponding four quarters.”
3. In the Principal Act, in sub-section (3) (c) of Section 17, for the existing entry “rupees twenty lakhs” shall be substituted by “rupees fifty lakhs”. Amendment of Section 17.
“Provided that the Works Contractors shall be allowed to avail the scheme irrespective of turnover limit”.
4. In the Principal Act, after sub-section (6) of Section 27, the following shall be inserted, Amendment of Section 27.
namely :
“Exceptions :-
(a) The Government Departments, CSD Canteens of Military and Para Military forces and 100% Government owned Corporations, Societies and autonomous bodies are exempted from furnishing of security.
(b) The dealers that were registered under Arunachal Pradesh Sales Tax Act, 1999, whose turnover exceeded Rs. 5.00 lakhs need not furnish additional security.”
5. After entry 40 of First Schedule, the following entries shall be inserted, Amendment of First Schedule.
“41. Gur and Jaggery.
42. Flour, Atta, Maida, Suji, Besan when produced by Chakki situated in Arunachal Pradesh.
43. Bread, when produced by a bakery situated in Arunachal Pradesh.
44. Bamboo and Cane”.

C. P. Mansai,
Secretary (Law & Jud),
Government of Arunachal Pradesh,
Itanagar.