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EXTRAORDINARY

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GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX & EXCISE ITANAGAR

Notification No. 30/2017-State Tax

The 20th September, 2017

No. GST/25/2017.—In exercise of the powers conferred by sub-section (3) of section 1 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act, namely :-

- (a) an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature ; or
 - (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function ;

- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings :

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

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

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