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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

NOTIFICATION

No. 5/2017- State Tax

The 28th June, 2017

No. GST/24/2017.— In exercise of the powers conferred by sub-section (2) of section 23 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby specifies the persons who are only engaged in making supplies of taxable goods or services or both, the total tax on which is liable to be paid on reverse charge basis by the recipient of such goods or services or both under sub-section (3) of section 9 of the said Act as the category of persons exempted from obtaining registration under the aforesaid Act.

2. This notification shall come into force on the 24th day of June, 2017.

Marnya Ete  
Secretary (Tax & Excise),  
Government of Arunachal Pradesh,  
Itanagar.