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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Notification No. 22/2018 - State Tax

The 13th June, 2018

No. GST/23/2017.—In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules further to amend the Arunachal Pradesh Goods and Services Tax Rules, 2017, namely :-

- (1) These rules may be called the Arunachal Pradesh Goods and Services Tax (Fifth Amendment) Rules, 2018.
 - (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.
2. In the Arunachal Pradesh Goods and Services Tax Rules, 2017, -
- (i) in rule 37, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely :-

“Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”;
 - (ii) in rule 83, in sub-rule (3), in the second proviso, for the words “one year”, the words “eighteen months” shall be substituted ;
 - (iii) with effect from 1st July, 2017, in rule 89, for sub-rule (5), the following shall be substituted, namely :-

“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula :-

$$\text{Maximum Refund Amount} = \{(\text{Turnover of inverted rated supply of goods and services}) \times \text{Net ITC} \div \text{Adjusted Total Turnover}\} - \text{tax payable on such inverted rated supply of goods and services.}$$

Explanation :- For the purposes of this sub-rule, the expressions –

 - (a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and
 - (b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).”
 - (iv) with effect from 1st July, 2017, in rule 95, in sub-rule (3), for clause (a), the following shall be substituted, namely :-

“(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;”;
 - (v) in rule 97, in sub-rule (1), after the proviso, the following proviso shall be inserted, namely :-

“Provided further that an amount equivalent to fifty percent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), shall be deposited in the Fund.”;
 - (vi) in rule 133, for sub-rule (3), the following shall be substituted, namely :-

“(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-

 - (a) reduction in prices ;
 - (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen percent from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be ;

(xi) in **FORM GST RFD-01A**, in Annexure-1,

(a) for Statement 1A, the following Statement shall be substituted, namely :-

"Statement 1A

[see rule 89 (2)(h)]

Refund Type : ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integra- ted Tax	Central Tax	State Tax/ Union Territory Tax	No.	Date	Taxable Value	Integra- ted Tax	Central Tax	State Tax/ Union Territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14

(b) for Statement 5B, the following Statement shall be substituted, namely :-

"Statement 5B

[see rule 89 (2)(g)]

Refund Type : On account of deemed exports

(Amount in ₹)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Anirudh S. Singh
Commissioner of State Tax,
Government of Arunachal Pradesh,
Itanagar.

Note : The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary, No. 281, Vol, XXIV, Naharlagun, Monday, August 7, 2017 (APGST Rules 2017) dated the 19th July, 2017, published vide File GST/23/2017, dated the 19th July, 2017 and last amended vide notification No. 19/2018 - State Tax, dated the 18th April, 2018, published vide File No. GST/23/2017, dated the 18th April, 2018.