



सत्यमेव जयते

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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

**Notification No. 38/2018 - State Tax**

The 13th September, 2018

No. GST/23/2017/Vol-I.—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) and in supersession of the notification of the State Government No. 30/2017-State Tax, dated the 20th September, 2017, published in the Gazette of India, Extraordinary, No. 366 Vol. XXIV, Naharlagun, Friday, September 22, 2017, vide file No. GST/24/2017, dated the 20th September, 2017, except as respects things done or omitted to be done before such supersession, the State Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) 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.

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