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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

## Notification No. 41/2018 –State Tax

The 9th October, 2018

No. GST/23/2017/Vol-I. — 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 (Eleventh Amendment) Rules, 2018.
- (2) They shall be deemed to have come into force with effect from the 23<sup>rd</sup> October, 2017.
2. In the Arunachal Pradesh Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23<sup>rd</sup> October, 2017, namely:-

“(10)The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 45/2017-State Tax, dated the 13th November, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 528, Vol. XXIV Naharlagun, Thursday, November 16, 2017, Vide file No. GST/24/2017 dated the 13<sup>th</sup> November, 2017 or notification No. 40/2017-State Tax (Rate) dated the 13th November, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 536, Vol. XXIV, Naharlagun, Friday, November 17, 2017, Vide file No. GST/24/2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23<sup>rd</sup> October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017”.

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