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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX & EXCISE
ITANAGAR

Notification No. 15/2018- State Tax (Rate)

The 26th July, 2018

No. GST/24/2017.—In exercise of the powers conferred by sub-section (3) of section 9 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Arunachal Pradesh, Department of Tax & Excise, No.13/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 182, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide File No. GST/24/2017, dated the 28th June, 2017, namely :-

In the said notification, -

- (i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory."

- (ii) in the Explanation, after clause (f), the following clause shall be inserted, namely :-

'(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.'

2. This notification shall come into force with effect from 27th of July, 2018.

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

Note : The principal notification No. 13/2017 - State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 182, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide File No. GST/24/2017, dated the 28th June, 2017 and was last amended by notification No. 3/2018 - State Tax (Rate), dated the 25th January, 2018 vide File No. GST/24/2017, dated the 25th January, 2018.