



सब्यमेव जयते

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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

**Notification No. 17/2018- State Tax (Rate)**

The 26th July, 2018

No. GST/24/2017.— In exercise of the powers conferred by sub-section (3) of section 11 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Arunachal Pradesh, Department of Tax & Excise No.11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 184, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* file No. GST/24/2017, dated the 28th June, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely :

*“Explanation - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities”.*

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. 11/2017 – StateTax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 184, 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. 1/2018- StateTax (Rate), dated the 25th January, 2018 *vide* file No. GST/24/2017, dated the 25th January, 2018.