



# The Arunachal Pradesh Gazette

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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX & EXCISE  
ITANAGAR

**Notification No. 23/2018-StateTax (Rate)**

The 20th September, 2018

No. GST/24/2017/Vol-I.—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 No.12/2017-StateTax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh, Extraordinary, No. 183, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* No. GST/24/2017, dated the 28th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*"Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory must have 50 per cent ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory."*

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