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EXTRAORDINARY

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GOVERNMENT OF ARUNACHAL PRADESH  
LAW, LEGISLATIVE AND JUSTICE DEPARTMENT  
ARUNACHAL PRADESH CIVIL SECRETARIAT  
ITANAGAR

## NOTIFICATION

The 31st March, 2023

No. Law/Legn - 5/2023.—The following Act of the Arunachal Pradesh Legislative Assembly which was passed in the Eleventh Session of the Seventh Legislative Assembly and received the assent of the Governor of Arunachal Pradesh is hereby published for general information.

(Received the assent of the Governor on 31st March, 2023)

## THE ARUNACHAL PRADESH GOODS TAX (AMENDMENT) ACT, 2023

(ACT NO. 3 OF 2023)

An

Act

further to amend the Arunachal Pradesh Goods Tax Act, 2005 (*Act No. 3 of 2005*).

Be it enacted by the Legislative Assembly of Arunachal Pradesh in the Seventy-fourth Year of the Republic of India as follows :-

### 1. Short title and commencement :

- (1) This Act may be called the Arunachal Pradesh Goods Tax (Amendment) Act, 2023.
- (2) It shall extend to whole of Arunachal Pradesh.
- (3) It shall come into force with effect from 1st April, 2023.

### 2. Amendment of section 3 :

In the Arunachal Pradesh Goods Tax Act, 2005, (Act. No. 3 of 2005), (hereinafter referred to as the Principal Act), in section 3, in sub-section (5), clause (c) shall be deleted.

### 3. Amendment of section 4 :

- (i) In the principal Act, in section 4, in sub-section (1) for clause (c), the following shall be substituted namely,-

“(c) in respect of goods specified in the Fourth Schedule, at the first point of sale of such goods within the State, at the rate or rates specified therein :

*Explanation 1* - When an Oil Company, as may be specified in the rules, sells any petroleum product other than Crude oil mentioned in the Fourth Schedule to another oil company for the purpose for re-sale by the latter, such inter-se sale between the Oil Companies shall not be deemed to be the first point of sale in the State but the sale by the purchasing oil company to another person not being an oil company, shall be deemed to be the first point of sale in the State for the purpose of levy of tax under this clause which shall be subject to such conditions as may be prescribed. The purchasing oil company shall pay tax on the sale of such goods under this Act.

*Explanation 2* - A tax on sale of goods specified in the Fourth Schedule, shall be levied and collected on the Maximum Retail Price in respect of such goods for which the Maximum Retail Price has been made as the base of levy against such goods in the said Schedule. For this purpose, the base of levy of tax shall be such “Maximum Retail Price”.

- (ii) after sub-section (1), the following new sub-sections (1A), (1B), (1C), (1D) and (1E) shall be inserted, as under,-

(1A) Notwithstanding anything contained in this Act, the retail ‘on’ license holder for potable liquor mentioned in the Fourth Schedule, except country spirit, shall pay output tax on sale made

by him at the applicable rate specified therein and he shall be eligible for set-off of the amount of tax paid by him at the time of purchase of such potable liquor from bonded warehouse.

- (1B) Notwithstanding anything contained in this Act, in case of potable liquor mentioned in the Fourth Schedule, except country spirit, if the first sale of such items is made by a manufacturer or bottling unit or distilleries or breweries (hereinafter referred to as seller) located within the State, the bonded warehouse licensee or any other dealer, who purchases such items from such seller, shall be liable to pay tax on purchase of such items on the price consideration including excise duty. Such bonded warehouse licensee or any other dealer purchasing such items shall make pre-payment of the tax payable under this Act electronically into the Government Account in the prescribed manner by a separate challan and hand over one copy of the challan to the State Excise authority before issuance of transport permit of liquor and also hand over a copy of the challan to such seller before removal of such items from the possession of the seller.
- (1C) Notwithstanding anything contained in this Act, in case of potable liquor mentioned in the Fourth Schedule, except country spirit, if the first sale of such items is made by an importer or bonded warehouse licensee inside the State, he shall be liable to pay the tax on sale of such items. Such importer or bonded warehouse licensee shall, before importing a consignment of liquor inside the State, deposit an amount in advance equivalent to the amount of tax on the estimated sale price of such liquor. In the case of stock transfer, no gross profit shall be considered for the purpose of computing the estimated sale price. Such amount shall be deposited electronically into the Government Account in the prescribed manner by a separate challan and one copy of such challan, along with the challan showing pre-payment of excise duty, shall be handed over to the State Excise authority before issuance of import permit of liquor.

Provided that a bonded warehouse licensee shall not purchase from another bonded warehouse licensee or make sale to another bonded warehouse licensee within the State.

- (1D) Notwithstanding anything contained in this Act, a bonded warehouse licensee or any other dealer, who purchases such items from a manufacturer or bottling unit or distilleries or breweries (hereinafter referred to as seller) and is liable to pay tax on his purchase or an importer or bonded warehouse licensee, who is liable to pay tax on his sale, under this section, as the case may be, shall, pay tax on Maximum Retail Price (MRP) basis without any deduction, at the rate specified in the Fourth Schedule.

Provided that the bonded warehouse licensee or any other dealer, who purchases such items from such seller who has been granted partial tax exemption under Industrial Incentive shall deposit an amount in advance equivalent to the amount of tax on the estimated sale price of such liquor minus Ex-brewery price or Ex-Distillery price, as the case may be.

*Explanation* – A manufacturer or bottling unit or distilleries or breweries who has been granted partial tax exemption under Industrial Incentive shall collect tax on Ex-brewery price or Ex-Distillery price, as the case may be, from the bonded warehouse licensee or any other dealer, who purchases such items from them at the rate specified in the Fourth Schedule.

- (1E) Notwithstanding anything contained in this Act, in case of potable liquor mentioned in the Fourth Schedule, except country spirit, a Canteen Stores Depot bonded warehouse (CSD), which sells such items to a Unit Run Canteens (URCs) or any other person, shall be deemed to be the first point seller liable to pay tax on such sale, irrespective of whether such Canteen Stores Depot bonded warehouse (CSD) imports such items from outside the State or purchases such items from a manufacturer or bottling unit or distilleries or breweries within the State. If no such CSD exists in the State then Unit Run Canteens (URCs) importing such items from outside the State or purchases such items from a manufacturer or bottling unit or distilleries or breweries within the State shall be deemed to be the first point seller liable to pay tax on such sale. The Unit Run Canteens (URCs) or any other person while depositing the excise duty shall also deposit the tax payable under this Act into the Government Account, on behalf of the Canteen Stores Depot bonded warehouse (CSD) or Unit Run Canteens (URCs), as the case may be, in the prescribed manner by a separate challan and hand over one copy of the challan to the Canteen Stores Depot bonded warehouse or to the State Excise authority before issuance of import permit of liquor.

Provided that such Canteen Stores Depot bonded warehouse (CSD) or Unit Run Canteens (URCs) inside the State shall not be allowed to make purchase from a bonded warehouse licensee or to make sale to a bonded warehouse licensee”.

4. Substitution of Schedule :

In the Principal Act, the Fourth Schedule shall be substituted as under,-

“FOURTH SCHEDULE

List of goods taxable at the point of first sale in the State  
{See Section 4 (c)}

Sl. No.	Description of goods	Rate of tax (Paise in the rupee)	Remarks
1	2	3	4
1.	Petrol (MS) and other motor spirits	14.5	
2.	Diesel (HSD)	7	
3.	Aviation Turbine Fuel (ATF)	1	
4.	Natural Gas	12.5	
5.	Crude Oil	4	
6.	Liquor or Alcoholic Beverages, whether made in India or not, and other similar potable fermented liquors	20	“

Onit Panyang, IAS  
Commissioner to the  
Government of Arunachal Pradesh.