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GOVERNMENT OF ARUNACHAL PRADESH
DEPARTMENT OF TAX, EXCISE AND NARCOTICS
ITANAGAR

Notification No. 7/2024 - State Tax (Rate)

The 8th October, 2024

No.T-E-18012/6/2022.—.In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and Section 148 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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 and Narcotics, number 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 number GST/24/2017,dated the 28th June, 2017, namely :-

1. In the said notification, in the Table, against serial number 8,
- (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely :-

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. (Please refer to clause (iv) of paragraph 4 relating to Explanation)”.

- (ii) in column (3), in item (vii), after the brackets and figures” (iva),”,the brackets and figures “(ivb),” shall be inserted.

2. This notification shall come into force with effect from the 10th day of October, 2024.

Y. W. Ringu, IAS
Commissioner (Finance/Tax, Excise & Narcotics),
Government of Arunachal Pradesh,
Itanagar.

Note : The principal notification number 11/2017 -State Tax (Rate), dated the 28th June, 2017 was published in the Gazette of Arunachal Pradesh, Extraordinary No. 184, Vol. XXIV, Naharlagun, Friday, June 30, 2017, vide number GST/24/2017, dated the 28th June, 2017 and last amended vide notification number 12/2023-State Tax (Rate), dated the 19th October, 2023, published in the Gazette of Arunachal Pradesh vide number T-E-18012/6/2022, dated the 19th October, 2023.