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

The 17th September, 2025

Notification No. 13/2025-State Tax (Rate)

No.T-E-18012/6/2022- In exercise of the powers conferred by sub-section (1) of Section 11 of the Arunachal Pradesh Goods and Services Act, 2017 (07 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 and Narcotics No. 21/2018- State Tax (Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, No. 378, Vol. XXV, Naharlagun, Monday, September 3, 2018 *vide file* No. GST/24/2017, dated the 26th July, 2018, namely:-

In the said notification, for the Table and the entries relating thereto, the following shall be substituted, namely :-

TABLE

| Sl. No. | Chapter, Heading, Sub-heading or Tariff item | Description of Goods | Rate |
|---------|---|---|-------|
| (1) | (2) | (3) | (4) |
| 1. | 3406 | Handcrafted candles | 2.5% |
| 2. | 4202 22, 4202 29, 4202 31 10, 4202 31 90, 4202 32, 4202 39 | Hand bags including pouches and purses ; jewellery box | 2.5% |
| 3. | 4416, 4421 99 90 | Carved wood products, art ware/decorative articles of wood (including in lay work, casks, barrel, vats) | 2.5% |
| 4. | 4414 | Wooden frames for painting, photographs, mirrors, etc. | 2.5% |
| 5. | 4420 | Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work (including lathe and lacquer work, ambadi sisal craft) | 2.5% |
| 6. | 4503 90 90 4504 90 | Art ware of cork(including articles of sholapith) | 2.5% |
| 7. | 4601 and 4602 | Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat | 2.5 % |
| 8. | 4802 | Hand-made paper and paperboard | 2.5 % |
| 9. | 4823 | Articles made of paper mache | 2.5% |
| 10. | 5607, 5609 | Coir articles | 2.5% |
| 11. | 5609 00 20, 5609 00 90 | Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps | 2.5% |
| 12. | 57 | Handmade carpets and other handmade textile floor | 2.5% |

| | | | |
|-----|--------------------------|--|-------|
| | | coverings(including namda/ gabba) | |
| 13. | 58043000 | Handmade lace | 2.5% |
| 14. | 5805 | Hand-woven tapestries | 2.5% |
| 15. | 5808 10 | Hand-made braids and ornamental trimming in the piece | 2.5% |
| 16. | 5810 | Hand embroidered articles | 2.5% |
| 17. | 6117,6214 | Handmade/ hand embroidered shawls | 2.5% |
| 18. | 6802 | Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand) | 2.5% |
| 19. | 6815 99 90 | Stone art ware, stone in lay work | 2.5% |
| 20. | 6912 00 10 6912 00 20 | Tableware and kitchen ware of clay and terra cotta, other clay articles | 2.5% |
| 21. | 6913 90 00 | Statuettes and other ornamental ceramic articles(ind blue potteries) | 2.5% |
| 22. | 7009 92 00 | Ornamental framed mirrors | 2.5% |
| 23. | 7018 10 | Bangles, beads and small ware | 2.5% |
| 24. | 7018 90 10 | Glass statues other than those of crystal | 2.5% |
| 25. | 7020 00 90 | Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase] | 2.5% |
| 26. | 7113 11 10 | Silver filigree work | 1.5% |
| 27. | 7117 | Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland) | 1.5% |
| 28. | 7326 90 99 | Art ware of iron | 2.5% |
| 29. | 7419 80 | Art ware of brass, copper/copper alloys, electro plated with nickel/silver | 2.5% |
| 30. | 7616 99 90 | Aluminium art ware | 2.5% |
| 31. | 8306 | Bells, gongs and like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchloga art ware, idol, Swamimalai bronze icons, dhokra jaali) | 2.5% |
| 32. | 9405 10 | Handcrafted lamps (including Panchloga lamp) | 2.5% |
| 33. | 9401 50, 9403 80 | Furniture of bamboo, rattan and cane | 2.5% |
| 34. | 9503 | Dolls or other toys made of wood or metal or textile material (including wooden toys of Sawant wadi, Channapatna toys, Thanjavur doll) | 2.5% |
| 35. | 9504 | Ganjifa card | 2.5% |
| 36. | 9601 | Worked articles ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell and other animal carving material | 2.5% |
| 37. | 9602 | Worked vegetable or mineral carving materials and articles thereof; articles of wax, Stear in, natural gums or natural resins, or of modelling pastes, etc. (including articles of lac, shellac) | 2.5% |
| 38. | 9701 | Hand paintings, drawings and pastels (including Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, Basoli, etc.) | 2.5% |
| 39. | 9703 | Original sculptures and statuary, in metal, stone, or any other material | 2.5%” |

2. This notification shall come into force on the 22nd September, 2025

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