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

Notification No.17/2025-State Tax (Rate)

The 17th September, 2025

No. T-E-18012/6/2022.— In exercise of the powers conferred by sub-section (5) of Section 9 of the Arunachal Pradesh Goods and Services Tax 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.17/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh Extraordinary, No. 178, Vol. XXIV, Naharlagun, Friday, June 30, 2017 vide file No. GST/24/2017, dated the 28th June, 2017, namely:-

1. In the said notification, after clause (iv), the following clause shall be inserted, namely:-

“Services by way of local delivery where the person supplying such services through an electronic commerce operator is not liable for registration under sub section (1) of Section 22 of the State Goods and Services Act, 2017.

2. This notification shall come into force with effect from 22nd September, 2025.

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

Note : The principal notification No.17/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Arunachal Pradesh Extraordinary, No. 178, 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. 08/2025-State Tax (Rate), dated 16th January, 2025 published in the Gazette of Arunachal Pradesh, Extraordinary, vide file No.T-E-18012/6/2022, dated the 16th January, 2025.