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

Notification No. 19/2025 - State Tax (Rate)

The 31st December, 2025

No. T-E-18012/6/2022.— In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 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 amendments in the notification of the Government of Arunachal Pradesh, in the Department of Tax, Excise and Narcotics, No. 9/2025- State Tax (Rate), published in the Gazette of Arunachal Pradesh, Extraordinary, No. 360, Vol. XXXII, Naharlagun, Wednesday, September 17, 2025, vide number, T-E-18012/6/2022 dated the 17th September, 2025, namely:-

In the said notification,-

- (a) in the Schedule II - 9%, after Sl. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely : -

"4A.	2403 19 21, 2403 1929	Biris" ;
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- (b) in the Schedule III-20%, after Sl. No.13 and the entries relating thereto, the following serial number and entries shall be inserted, namely : -

"14.	2106 90 20	Panmasala ;
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves] ;
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes ;
17.	2403 (other than 2403 19 21, 2403 1929)	Other manufactured tobacco and manufactured tobacco substitutes ; homo genised or reconstituted tobacco ; tobacco extracts and essences [other than biris] ;
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion;
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion";

- (c) the Schedule VII-14% and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st day of February, 2026.

Kanki Darang
Secretary (Tax, Excise & Narcotics),
Government of Arunachal Pradesh,
Itanagar.

Note: The principal notification No. 9/2025- State Tax (Rate), dated the 17th September, 2025, was published in the Gazette of Arunachal Pradesh, Extraordinary, No. 360, Vol. XXXII, Naharlagun, Wednesday, September 17, 2025, vide number, T-E-18012/6/2022 dated the 17th September, 2025.