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

Notification No. 01/2025 - State Tax (Rate)

The 16th January, 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 (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, No.1/2017-State Tax(Rate), published in the Gazette of Arunachal Pradesh, Extraordinary, No. 181, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* No. GST/24/2017, dated the 28th June, 2017, namely :-

In the said notification,-

- (a) in the Schedule I—2.5%, after Sl. No. 98A and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely :-

"98B.	1904	Fortified Rice Kernel (FRK)";
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- (b) in the Schedule III – 9%, against Sl. No.15, in column (3), after the words "commonly known as Murki", the words", Fortified Rice Kernel (FRK)" shall be inserted ;

- (c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely :-

"(ii) The expression 'pre-packaged and labelled' means all commodities that are intended for retail sale and containing not more than 25kg or 25 litre, which are 'pre-packed' as defined in clause (I) of Section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder".

2. This notification shall come into force with immediate effect.

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

Note : The principal notification No.1/2017- State Tax (Rate), dated the 28th June, 2017, was published in the Gazette of Arunachal Pradesh, Extraordinary, No. 181, Vol. XXIV, Naharlagun, Friday, June 30, 2017, *vide* No. GST/24/2017, dated the 28th June, 2017 and was last amended *vide* notification No. 5/2024 – State Tax (Rate), dated the 8th October, 2024, published in the Gazette of Arunachal Pradesh, Extraordinary, *vide* number T-E-18012/6/2022, dated the 8th October, 2024.