ARUNACHAL PRADESH GOODS AND SERVICES TAX (FIRST AMENDMENT) RULES, 2020.

GOVERNMENT OF ARUNACHAL PRADESH DEPARTMENT OF TAX, EXCISE & NARCOTICS ITANAGAR Notification No. 02 / 2020 (State Tax) No. GST/23/2017/V01-11 Dated Itanagar the, ISt January 2020 In exercise of the powers conferred by section 164 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (12 of 2017), the State Government hereby makes the following rules further to amend the Arunachal Pradesh Goods and Services Tax Rules, 2017, namely:- 1. (l) These rules may be called the Arunachal Pradesh Goods and Services Tax (Amendment) Rules, 2020. (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette

2. In the Arunachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 1 17,- (a) in sub-rule (IA), with effect from the 3 ISt December 2019, for the figures, letters and word "3 1 st December, 2019", the figures, letters and word "31 s March, 2020" shall be substituted; (b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso, for the figures, letters and January, 2020", the figures, letters and word "30th April, 2020" shall be word "31 s substituted

3. In the said rules, in FORM REG-OI, in Part-B, for serial numbers 12 and 13 and the entries relating thereto, the following shall be substituted, namely:- 12. Are you applying Yes C] for registration as a SEZ Unit? (i) Select name of SEZ (ii) Approval order number and date of No To order (iii) Period of validity (iv) Designation of a rovin authori From DD/MM/YYYY DD/MM/YYYY

13. Are you applying for registration as a SEZ Developer? (i) Select name of SEZ Developer (ii) Approval order number and date of order (iii) Period of validity (iv) Designation of approving authority Yes a From DD/MM/YYYY No To DD/MWYYYY 4. In the said rules, in FORM GSTR-3A,- (a) in serial number 2 under the heading "Notice to Return Defaulter u/s 46 for not filing Return", for the words "tax liability will" , the words "tax liability may" shall be substituted; (b) after serial number 4 under the heading "Notice to Return Defaulter Ws 46 for not filing "5. This is a system generated notice and does not require signature.", (c) in serial number 3 under the heading "Notice To Return Defaulter UIS 46 For Not Filing Final Return Upon Cancellation Of Registration", for the words "tax period will", the words "tax period may" shall be substituted; (d) after serial number 4 under the heading "Notice To Return Defaulter U/S 46 For Not Filing Final Return Upon Cancellation Of Registration" , the following serial number shall be inserted, namely "5. This is a system generated notice and does not require signature."

FORM IN V-01, the following form shall be substituted, namely:- "Note: Cardinality Means occurance of field in the schema. Below are the the meaning of various symbol used in this column: 0..1 : It means this item is optional and even if mentioned can not be repeated 1..1: It means that this item is mandatory and can be mentioned only once. l..n: It means this item is mandatory and can be repeated more than once O..n: It means this item is optional but can be repated many times. For example: Previous invoice reference is optional but if required one can mention many previous invoice reference. 'FORMGSTINV-I (Séä S NC 0 Technical Field name Version tat%i nallt 1..1 Smail Description ofithefie!d Version number Mahd on invoic e? Mand atory Technic Specific ations string(M ax length:l 0) Sample Values of the field 1.0 Expianatory Notes of:thé: it is the version of schema . It wilt be used to keep track of version of Invoice specification. 1 2 3 4 IRN Invoice_type_code Invoice _ Subtype_co de InvoiceNum 1.. 1.. 1.. 1 1 1 Invoice Refernce Number Code for Invoice type Sub Code for Invoice Invoice number Mand atory Mand atory Mand atory Mand atory string(M ax length:5 0) string(M ax length:l 0) Drop Down string(M ax length:l 6) 649b01ft B2B/B2C/SEZWP/SEZWOP/EXP WP/EXPWOP/DEXP/ISD/BOS/D c Regular / CreditNote / DebitNote Sa/1/2019 This will be a unique reference number for this invoice. It can be generated by application based on the Algorithm provided by E-lnvoice system or can be left blank. In case this field has been left blank E-lnvoice system will generate it and respond back in response to registration request. In case application send this number then e-lnvoice system will validate it and after validation registered same number against this invoice. Invoice will only be valid once it has this number and it is registered on E-invoice system. This will be the code to identify type of supply, some of the examples are mentioned. It will have also code for bill of entry, invoice and other type of documents. B2C invoice can be mentionted as type and based on that some fields will become optional. Detail JSON schema will mention these details later. Type of the Document Can be used as Regular for Bill of Supply and Delivery Challan etc It will be as per invoice number rule mentionted in CGST/SGST rule. Rule to be checked. 5 6 7 8. 9 10 InvoiceDate Invoice currency co de Reversecharge Period Invoice Period Star t Date invoice Period End Date 1..1 o..l 1..1 1..1 Invoice Date Currency code Reverse Charge Invoice period start date tnvoice Period End date Mand atory Optio nal option Iona Mand atory (if this sectio n is select ed or used) Mand atory (if this sectio n is select ed or used) string (DD/M M/YYYY) string(M ax length:l 6) Charact string (DD/M M/WYY) string (DD/M M/YYYY) 21/7/2019 USD 21-07-19 21-07-19 The date when the Invoice was issued. Format "DD/MM/YYYY" It depicts an additional currency in which all Invoice amounts can be given along with INR. one additional currency shall be used in the Invoice. ts the liability payable under reverse charge voi re 13 Preceeding_lnvoice Number 14 Invoice Document Reference 15 Preceeding_ lnvoice Date 1.. 1 1.1 1..1 Detail of Base Invoice which is amended by subsequent document Invoice reference Date of Invoice Mand atory (if this sectio n is. select ed or used) Optio nal Mand atory (if this sectio n is ed or used) Optio nai string(M ax tength:l 6) string(M ax length:2 0) string (DD/M M/YYYY) sa/1/2019 KOLOI 21-07-19 17 Receipt_Advice_Ref 0..1 Terms erence reference string(M CREDIT30 ax length:2 This is the reference of original invoice to be provided in the case of debit and credit notes. In mere invoicing this is not required. It is required to keep future expansion.of e versions of Credit notes, Debit Notes and other documents requried under GST This reference is kept for user to provide any additional fields for eg., some branch, their user id, their employee id, sales centre reference etc. This reference is kept for user to provide their receipt advice details to their customer. 18 Tender or Lot Refe 0..1 rence 19 Contract Reference 20 External Reference 21 Project _ Reference o..l 22 RefNum 23 RefDate 07-19 *Süpéliér Informa ioh o. .1 o.. 1 .1 o.. 1 Lot / Batch Reference Contract Number Any other reference Project Reference Vendor PO Reference number Vendor PO Reference date Optio nal Optio nal Optio nal Optio nal Optio naf Må 0) string(M ax length:2 0) string(M ax length:2 0) string(M ax length:2 0) string(M ax length:2 0) string(M ax length:l 6) string (DD/M M/YWY) TENDERJAN2020 CONT23072019 EXT23222 PJTCODEOI Vendor PO /1 21 — This reference is kept for mentioning number or detail of Lot or Tender if supplies are made under such Lot or tender This reference is kept for mentioning contract number if supplies are made under any specific Contract An additional field for provision of any additional reference number for such supply. This reference is kept for mentioning Project number if supplies are made under any specific Project 00-01-00 in ormatlo.h. ou t Yd-a: s SLD 25 1.. 1 ame Supplier_trading_ 26 O.. 1 name Supplier_Address Supplier _ GSTIN 28 1 29 Supplier _ Address 2 1.. 1 1.. 1 O.. 1 1.. 1 1 Supplier_Le gal _ Name Trade Name of Supplier Gstin of the Supplier Supplier addressl Supplier address 2 Supplier address 2 30 31 Supplier_City

Supplier _ State Mand atory Optio nal Mand atory Mand atory Optio nal Optio nal Mand atory string(M ax length:l 00) string(M ax length:l 00) Alphanu meric with 15 characte rs string(M ax length:l 00) string(M ax length:l 00) string(M ax length:5 0) string(M ax length:5 0) The Institute of Charetred Accountants of India ICA' 29AADFV7589CIZO Vasanth Nagar Bangalore Bangalore Karnataka Name as appearing in PAN of the Supplier A name by which the Supplier is known, other than Supplier name (also known as Business name). GSTIN of the supplier Address of the Supplier City of the Supplier City of the Supplier State of the Supplier Supplier_Pincode 32 33 Supplier _ Phone Supplier _ Email 34 Buyer: information Billing _ 36 Name Billing Trade Na 37 me Billing _ 38 GSTIN Billing _ 39 POS 1.. 1 o.. 1 O.. 1 1 1 1 1 1.. 1.. 1.. 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Addressl Address2 -Place pincode Phone number eMail id Mand atory option -Mand atory Mand atory Optio nal Optio nal string(M ax length:l 00) string(M ax length:l 00) string(M ax length:5 0) string(M ax length:6 string(M ax length:l 2) string(M ax length:5 o) Address Address Bangalore 560002 080 2223323 O.. 1 O.. 1 Address of the Buyer Address of the Buyer State of the Buyer Pincode of the Buyer contact number of the Buyer Email id of the buyer. This should be provided to help E-lnvoicing system to receive this invoice on mail. 47 48 Payee Account Payee_Name 1..1 1..1 0..1 0..1 Financial 1 1. 1.. .1 49 ModeofPayment 50 Financial Institution Branch 51 Payment _ Terms 52 Payment_lnstructio n Payee name Account Number Payment mode Financial Institution Branch (IFSC Code) Payment Terms Payment Instruction Mand atory Mand atory Mand atory Mand atory Optio nal Optio nal string(M ax length:l 00) string(M ax length:l 8) string(M ax tength:6 string(M ax length:l 1 string(M ax length:5 0) string(M ax length:5 0) Cash/Credit/Direct Transfer where ts to Name of the person to whom payment is to be made Account number of Payee Cash/Credit/Direct Transfer A group of business terms to specify Branch of Payee Terms of Payment with the recipient if to be provided A group of business terms providing information about the payment. 53 54 55 57 58 0..1 59 Credit Transfer Direct Debit CreditDays Delivery—Inform -atiörp DispatchFromDet ECOM GSTIN ECOM POS o..l o..l 1.. 1 Due date of Credit DISPATCH from details eCommerce GST'N State code Optio nal Optio nal Optio nal Man VYs Mand atory Optio Optio dAtg string(M ax length:5 0) string(M ax length:5 0) Numeric length:l Max length:3 Refer A 1.1 30-11-2019 string(length: 15) String(length: 2) 29 A group of business terms to specify credit transfer payments. 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length: 4) string(Max length: 100) string(Max length: 100) GST,CUST, VAT etc.. New batch Items submitted The outstanding amount that is requested to be paid. Must be rounded to maximum 2 decimals. Mandatory element. Use "GST" A textual note that gives unstructured information that is relevant to the Invoice as a whole.Such as the reason for any correction or assignment note in case the invoice has been factored. A group of business terms providing information about additional supporting documents substantiating the claims made in the Invoice. The additional supporting documents can be used for both referencing a document number which is expected to be known by the receiver, an external document (referenced by a URL) or as an embedded document, Base64 encoded (such as a time report). 76 77 78 79 80 81 Additional _ Supporti ng_Documents Invoice Allowances or_Charges Eway Bill Details Transporter ID transMode transDistance o..l o..l 1..1 1..1 Is. 1 Supporting document in base64 format. 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I 1. .1 1. .1 o.. 1 o.. 1 1.. I 1 ShippingTo_ Trade Nam ShippingTo_ GSTIN ShippingTo_ Addressl ShippingTo_ Address2 ShippingTo_ Place ShippingTo_ Pincode ShippintTo State Mand atory Mand atory Mand atory Optio nal Optio Mand atory Mand atory 60) string(Max length: 60) string(Max length: 100) string(Max length: 50) string(Max length: 50) string(50) string(Max 6) string(Max length: 100) Adarsha 36AABCT2223LIZF Address Address Bangalore 560001 Karnataka 0) delivered. A group of business terms providing information about the address to which goods and services invoiced were or are delivered. A group of business terms providing information about the address to which goods and services invoiced were or are delivered. A group of business terms providing information about the address to which goods and services invoiced were or are delivered. A group of business terms providing information about the address to which goods and services invoiced were or are delivered. 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A group of business terms providing information about the address to which goods and services invoiced were or are delivered. 8 9 1 2 2 SubsupplyType TransactionMode A 1.13 DispatchFrom Details Supply Type Transacion Mode ParameterName Company _ Name Addressl Address2 1..1 1..1 0..1 1..1 Company _ N ame Addressl Address2 Place Mand atory Mand atory Mand atory Mand atory Optio Optio nal String(Max length: 2) String(Max length: 2) Specifi cations string(Max length: 60) string(Max 100) string(length: 100) string(Max length: 100) Supply/export/Jobwork Regula/BiITo/ShipTo Sample Value Vasanth Nagar Millers Road Bangalore A group of business terms providing information about the address to which goods and services invoiced were or are delivered. A group of business terms providing information about the address to which goods and services invoiced were or are delivered. Detail of person and address wherefrom goods are dispatched. Detail of person and address wherefrom goods are dispatched. Detail of person and address wherefrom goods are dispatched. Detail of person and address wherefrom goods are dispatched. 4 5 1..1 0..1 o..l 0..1 State Pincode -'Parameter-.Nam@:•• SLNO Item Description ISService

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I o. .1 Quantity free quantity uom Item Rate per quantity gross amount discount amount Mand atory Optio nal Optio Mand atory Optio nal Optio nal length: 30) Decima I (13,3) Decima string(length: 8) Decima I (10,2) Decima I (10,2) Decima 10 1 Box 500.5 5000 The quantity of items (goods or services) that is charged in the Invoice line. Detail of any FOC item The unit of measure that applies to the invoiced quantity. Codes for unit of packaging from UNECE Recommendation No. 21 can be used in accordance with the descriptions in the "Intro" section of UN/ECE Recommendation 20, Revision 11 (2015): The 2 character alphanumeric code values in UNECE Recommendation 21 shall be used. To avoid duplication with existing code values in UNECE Recommendation No. 20, each code value from UNECE Recommendation 21 shall be prefixed with an "X", resulting in a 3 alphanumeric code when used as a unit of measure. The number of item units to which the price The price of an item, exclusive of GST, after subtracting item price discount. The Item net price has to be equal with the Item gross price Jess the Item price discount, if they are both provided. Item price can not be negative. The total discount subtracted from the Item gross price to calculate the Item net price. 13 PreTaxAmount o.. 1 14 AssesseebleValue 1. .1 15 GST Rate 1 1.. 16 lamt 0..1 17 Camt 0..1 18 Samt 0..1 19 Csamt 0..1 20 StateCessAmt o.. 1 21 OtherCharges o.. 1 Pretax net amount Rate IGST Amount as per item CGST Amount as per item SGST Amount as per item CESS Amount as per item State cess amount as per item Other if any Optio nal Mand atory Mand atory Mand atory Mand atory Mand atory Optio nal Optio nal Optio nal Decima I (10,2) Decima Decima Decima Decima Decima Decima Decima Decima 50 5000 5 650.00 650.00 65.00 65.00 This is the Value after the Tax. Ideatiy this would be taxable value in most cases, when ever there is a change in the assesseable value then pretax amount should be used for. The unit price, exclusive of GST, before subtracting Item price discount, can not be negative The GST rate, represented as percentage that applies to the invoiced item. A group of business terms providing information about GST breakdown by different categories, rates and exemption reasons A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges 22 23 0..1 24 1..1 25 26 o..l 1 Invoice line net a mount Order Line Refere nce ItemTotal Origin _ Country SerialNoDetails DetåiiS:Aöi IGSTValue o.. 1 Invoice line Net Amount Reference to purchase order net amount Origin country of item IGST Amount as per invoice Optio nal option al Optio nal option Optio nal >üåndlk, Decima String Decima I (13.2) String(Max length: 2) 5000 Refer A 1.3.2 Sample Value {Spééifi. utiop Optio Decima nal and taxes other than GST, applicable to the Invoice as a whole. The total amount of the Invoice line. The amount is "net" without GST, i.e. inclusive of line level allowances and charges as well as other relevant taxes. Must be rounded to maximum 2 decimals. Reference of purchase order. A group of business terms providing the monetary totals for the Invoice. This is to specify item origin country like mobile phone sold in India could be manufactured in China. Appropriate taxes based on rule will be applicable. For example either of CGST& SGST or IGST will be mandatory. As there is no way to show conditional mandatory, 2 o..l 3 0..1 4 5 6 7 8 9 IO CGSTValue SGSTValue CESSValue StateCessVaIue Rate Freight Insurance Packaging and Forwarding Other Charges o. .1 o.. 1 o.. 1 o.. 1 o.. 1 o. .1 o.. 1 CGST Amount as per invoice SGST Amount as per invoice cess Amount as per invoice State cess Amount as per invoice Tax Rate Charges Charges Charges Pretax/post charges Optio nal Optio nal Optio nal Optio nal Optio nal Optio nal Optio nat Optio nal Optio nal Decima Decima Decima Decima Decima Decima Decima Decima Decima optional has been mentionted against all taxes. Taxable value as per Act to be specified Taxable value as per Act to be specified Taxable value as per Act to be specified Taxable value as per Act to be specified Tax Rate A group of business terms providing information about allowances applicable to the Invoice as a whole. A group of business terms providing information about charges and taxes other than GST, applicable to the Invoice as a whole. 11 12

1 2 3 Roundoff Total Invoice Value Details Parameter Name BatchName BatchExpiry Date WarrantyDate 'NunibetÉDetåilS ear.ameteq Name o..l 1..1 1..1 o..l 0..1 roundoff value Total amount Descnptign Batch number/na me Expiry Date Warranty Date Optio nal Mand atory Mand atory option al Optio nal Decima Decima Sample Value Specifi cations string(Max length: 20) string (DD/M M/YYY Y) string (DD/M M/YYY Y) Field Sample Value iSpécifi gatiQ The amount to be added to the invoice total to round the amount to be paid. Must be rounded to maximum 2 decimals. The total amount of the Invoice with GST. Must be rounded to maximum 2 decimals. Batch number details are important to be mentioned for certain set of manufacturers Expiry Date of the Batch Warranty Date of the ITEM 1 2 3 1 2 3 SerialNumber OtherDetai11 OtherDetai12 *fax iD&tqils Pretax Particulars Taxon Amount 1..1 0..1 0..1 Serial Number in case of each item having unique number other detail of serial number other detail of serial number c Pretax ledger/parti• culars Pretax on gross amount or any other Amount Optio nal Optio nal Optio nal Optio nal Optio nal Optio nal string(Max length: 15) string(Max length: 10) string(Max 10) Specifi string(Max 100) Decima Decima Memo No. GST/23/2017/V01-11/42ZtL Copy to:- Sd/- (Kanki Darang) Commissioner State Tax Dated Itanagar the, I st January 2020 1 The Secretary (Law & Judicial), Govt. of Arunachal Pradesh, Itanagar for information please

3. Office Copy.(Kanki Darang) Commissioner State Tax Note: The principal rules were published in the Gazette of Arunachal Pradesh, Extraordinary, No. 281, Vol. xxvl, Nahariagun, Monday, August 7, 2017 (APGST Rules, 2017), vide File no. GST/23/2017, dated the 19th July, 2017 and last amended vide notification No. 49/2019 - State Tax, dated the 26th December, 2019, published vide File no. GST/24/2017/Vol-II, dated the 26th December, 2019.