



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.749

AMARAVATI, FRIDAY, DECEMBER 31, 2021

G.796

NOTIFICATIONS BY GOVERNMENT

--X--

REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -
AMENDMENT TO G.O.Ms.No.588, REVENUE (CT-II) DEPARTMENT,
DATED: 12.12.2017.

[G.O.Ms.No. 379, Revenue (Commercial Taxes-II), 30th December, 2021.]

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments further to amend the notification of the Government of Andhra Pradesh issued in Go.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017 namely:—

AMENDMENT

In the said notification, in the TABLE, -

(i) against serial number 3, in column (3), in the heading "Description of Services", the words "or a Governmental authority or a Government Entity" shall be omitted;

(ii) against serial number 3A, in column (3), in the heading " Description of Services ", the words "or a Governmental authority or a Government Entity" shall be omitted;

(iii) against serial number 15, in column (3), in the heading " Description of Services ", after item (c), the following shall be inserted, namely, -

"Provided that nothing contained in items (b) and (c) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017).";

(iv) against serial number 17, in column (3), in the heading " Description of Services ", after item (e), the following shall be inserted, namely, -

"Provided that nothing contained in item (e) above shall apply to services supplied through an electronic commerce operator, and notified under sub-section (5) of Section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)."

2. This notification shall come into force with effect from 1st day of January, 2022.

MUKESH KUMAR MEENA,
Secretary to Government.

---X---