



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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PART II EXTRAORDINARY

No.660

AMARAVATI, WEDNESDAY, NOVEMBER 5, 2025

G.721

NOTIFICATIONS BY HEADS OF DEPARTMENTS, Etc.

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CHIEF COMMISSIONER STATE TAX
ANDHRA PRADESH, KUNCHANAPALLI, GUNTUR DISTRICT

CCST's Ref. No. REV03-12039/41/2025-POLICY-CCT.

Date: 20-09-2025.

APGST ACT, 2017 - 56th MEETING OF GST COUNCIL - CBIC ISSUED NOTIFICATION No.15/2025-CENTRAL TAX, DATED 17.09.2025 - TO EXEMPT TAXPAYER WITH ANNUAL TURNOVER LESS THAN Rs. 2 CRORE FROM FILING ANNUAL RETURN FOR THE FINANCIAL YEAR 2024-25 ONWARDS.

- Ref:
1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
 2. Notification No.14/2024-CentralTax, dated 10.07.2024.
 3. Proceedings of the Chief Commissioner(ST), A.P., in CCST's Ref. File No.REV03-12039(31)/371/2024-COMM, Dt. 01/08/2024.
 4. Notification No.15/2025-CentralTax, dated 17.09.2025 issued by the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India, New Delhi.

ORDER:

In exercise of the powers conferred by the first proviso to sub-section (1) of section 44 of the Andhra Pradesh Goods and Services Tax Act, 2017 (12 of 2017), the Chief Commissioner, on the recommendations of the Council, in respect of filing of annual return for the financial year 2024-25 onwards, hereby exempts the registered person whose aggregate turnover in any financial year is up to two crore rupees, from filing annual return that said financial year.

BABU A,
Chief Commissioner.

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