



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.816

AMARAVATI, WEDNESDAY, DECEMBER 3, 2025

G.838

NOTIFICATIONS BY GOVERNMENT

--X--

REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT & RULES, 2017 - TO
AMEND G.O.Ms.No.23, REVENUE (COMMERCIAL TAXES-II) DEPARTMENT, DATED
18.01.2019.

[G.O.Ms.No.459, Revenue (Commercial Taxes), 2nd December, 2025.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.23, Revenue (CT-II) Department, dated the 18th January, 2019 published in the Gazette of Andhra Pradesh, Extraordinary, Part I, vide number G.1095, dated the 21st January, 2019, namely:-

AMENDMENT

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

"(c) "Nominated Agency" means entities mentioned in Lists 13, 14 and 15 appended to Table I of notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i);"

2. This notification shall come into force on the 1st day of November, 2025.

Note:- The principal notification issued in G.O.Ms.No.23, Revenue (CT-II) Department, dated the 18th January, 2019 was published in the Gazette of Andhra Pradesh, Extra-ordinary, Part. I, vide number G.1095, dated the 21st January, 2019 and was last amended vide notification issued in G.O.Ms.No.379, Revenue (CT) Department, dated the 4th August, 2023 published in the Gazette of Andhra Pradesh, Extra-ordinary, Part. I, vide number G.606, dated the 4th August, 2023.

PEEYUSH KUMAR,
Principal Secretary to Government.

--X--