The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) – Exemptions to certain services - Notification- Orders - Issued.

# REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 600

Dated: 12-12-2017 Read the following:

- 1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
- 2) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/2015-2, dated.13-11-2017.

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### ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:12-12-2017:

### **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, 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 further amendments to the Notification issued in G.O.Ms.No.588, Revenue(CT-II) Dept., Dt.12-12-2017 as subsequently amended.

2. This notification shall be deemed to have come into force with effect on and from  $15^{th}$  of November, 2017.

# **AMENDMENTS**

In the said notification, in the Table, -

(a) Against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -

"Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.";

- (b) serial number 11B and the entries against it, shall be omitted;
- (c) in column nos.1,2 and 3, after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

	(1)	(2)	(3)	(4)	(5)
Ň	`79A	Heading	Services by way of admission to a protected	Nil	Nil".
		9996	monument so declared under the Ancient		
			Monuments and Archaeological Sites and Remains		
			Act 1958 (24 of 1958) or any of the State Acts, for		
			the time being in force		

# (BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

#### Dr. D.SAMBASIVA RAO SPECIAL CHIEF SECRETARY TO GOVERNMENT

То

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply

20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.

The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.

The Director General, General Administration (Vigilance & Enforcement) Department, 2<sup>nd</sup> floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER