



ఆంధ్రప్రదేశ్ రాజపత్రము  
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**No.318**

AMARAVATI, MONDAY, APRIL 8, 2019

**G.21**

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

NOTIFYING CERTAIN SUPPLIES AS DEEMED EXPORTS UNDER SECTION 147 OF THE APGST ACT, 2017 - AMENDMENT TO THE NOTIFICATION IN G.O.Ms. No.496.

**[G.O.Ms.No.265, Revenue (Commercial Taxes-II), 4<sup>th</sup> April, 2019.]**

**NOTIFICATION**

In exercise of the powers conferred by Section 147 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in G.O. Ms No.496 Revenue (CT-II) Department, Dated : 03.11.2017:-

**AMENDMENTS**

In the said notification,

In the Table, in column number (2) against S. No.1, after the entry, the following proviso shall be inserted, namely :-

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the Chief Commissioner or any other officer authorized by him within 6 months of such supply, ;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”

In the Explanation against serial number (1) the words “on pre-import basis” shall be omitted.

**Dr. D. SAMBASIVA RAO,**  
*Special Chief Secretary to Government.*

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