



ఆంధ్రప్రదేశ్ రాజ పత్రము  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

**No.440**

AMARAVATI, FRIDAY, MAY 15, 2020

**G.60**

**NOTIFICATIONS BY GOVERNMENT**

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

REDUCING APGST RATE ON MAINTENANCE, REPAIR AND OVERHAUL (MRO) SERVICES IN RESPECT OF AIRCRAFT FROM 18% TO 5% WITH FULL ITC - ORDERS - ISSUED.

**[G.O.Ms.No. 135, Revenue (Commercial Taxes-II), 15<sup>th</sup> May, 2020.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) and sub-section (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 further amendments to the notification issued in the G.O.Ms.No.259, Revenue (Commercial Taxes-II) Department, Dated 29.6.2017, as subsequently amended.

This notification shall be deemed to have come into force with effect on and from the 1<sup>st</sup> day of April, 2020.

**AMENDMENT**

In the said notification, in the Table, against serial number 25,

- (a) after item (i) and entries relating thereto, in columns (3), (4) and (5), the following items and entries shall be inserted, namely, -

(3)	(4)	(5)
"(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.	2.5	-

- (b) in item (ii), in column (3), after the brackets and figures "(i)", the word, brackets, and figures "and (ia)" shall be inserted.

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*

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