



ఆంధ్రప్రదేశ్ రాజపత్రము  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.694

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G.546

**NOTIFICATIONS BY GOVERNMENT**

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

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - SECTION 9 (3) OF THE ACT-NOTIFYING THE SERVICES WHICH ATTRACT TAX ON REVERSE CHARGE BASIS - CERTAIN AMENDMENTS MADE .

*[G.O.Ms.No.443, Revenue (Commercial Taxes-II), 21<sup>st</sup> August, 2018.]*

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of Section 9 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 make the following further amendments in the notification issued vide G.O.Ms.No.256, Revenue (Commercial Taxes-II) Department, dated. 29th June, 2017, as subsequently amended, namely;-

2. This notification shall be deemed to have come into force with effect on and from 27<sup>th</sup> July, 2018.

**AMENDMENTS**

In the said notification, -

- i. in the Table, after serial number 10 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or Non-Banking Financial Company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory."

- ii. in the Explanation, after clause (f), the following clause shall be inserted, namely: -

'(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.'

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

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