



ఆంధ్రప్రదేశ్ రాజ పత్రము

THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.696

AMARAVATI, THURSDAY , AUGUST 23, 2018

G.548

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 (1) OF THE ACT-NOTIFYING THE STATE TAX RATES FOR SERVICES - CERTAIN AMENDMENTS MADE.

[G.O.Ms.No.445, Revenue (Commercial Taxes-II), 21st August, 2018.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 11 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification issued vide G.O.Ms.No.259, Revenue (Commercial Taxes-II), Department dated. 29th June, 2017 hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

"Explanation. - For the purposes of this item, the term 'business' shall not include any activity or transaction undertaken by the Central Government, the State Government or any local authority in which they are engaged as public authorities"

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

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