



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.698

AMARAVATI, THURSDAY, AUGUST 23, 2018

G.550

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) - EXEMPTION OF GOODS NOTIFIED UNDER SECTION 11 (1) OF THE ACT - AMENDMENTS MADE.

[G.O.Ms.No.447, Revenue (Commercial Taxes-II), 21st August, 2018.]

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 the recommendations of the Goods and Services Tax Council, hereby make the following further amendments to the notification issued vide G.O.Ms.No.582, Revenue (Commercial Taxes-II) Department, dated. 12th December, 2017, as subsequently amended, namely;-

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

AMENDMENTS

In the said notification, in the Schedule, in the TABLE, in column Nos.1,2 and 3,-

- i. after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"92 A	1401	Sal leaves, siali leaves, sisal leaves, sabai grass";
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- ii. after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"93 B	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks";
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- iii. for S. No. 102 A and entries relating thereto, the following shall be substituted, namely: -

"102A	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 th January, 2018";
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- iv. after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

"114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; Goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope";

- v. for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:-

"117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India";
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- vi. after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"132A	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]";
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- vii. after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"146A	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons";
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- viii. after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)".
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Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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