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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

SPECIFICATION OF CLASS OF PERSONS, OTHER THAN INDIVIDUALS WHO SHALL UNDERGO AUTHENTICATION OF AADHAAR NUMBER IN ORDER TO BE ELIGIBLE FOR REGISTRATION - ORDERS - ISSUED.

[G.O.Ms.No.146, Revenue (Commercial Taxes-II), 15th May, 2020.]

NOTIFICATION

In exercise of the powers conferred by sub-section (6C) of section 25 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) , the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies the date of coming into force of this notification as the date, from which the -

- (a) authorized signatory of all types;
- (b) Managing and Authorized partners of a partnership firm; and
- (c) Karta of an Hindu undivided family,

shall undergo authentication of possession of Aadhaar number, as specified in rule 8 of the Andhra Pradesh Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in order to be eligible for registration under GST:

Provided that if Aadhaar number is not assigned to the said persons, they shall be offered alternate and viable means of identification in the manner specified in rule 9 of the said rules.

This notification shall come into effect from the 1st day of April, 2020.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.