



ఆంధ్రప్రదేశ్ రాజ పత్రము

THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.699

AMARAVATI, THURSDAY , AUGUST 23, 2018

G.551

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 54 (3) OF THE ACT-NOTIFYING THE GOODS ON WHICH REFUND OF UNUTILIZED INPUT TAX CREDIT SHALL NOT BE ALLOWED - CERTAIN AMENDMENTS MADE.

[G.O.Ms.No.448, Revenue (Commercial Taxes-II), 21st August, 2018.]

NOTIFICATION

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of Section 54 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 amendment in the notification issued vide G.O.Ms.No.264, Revenue (Commercial Taxes-II) Department, dated. 29th June, 2017, as subsequently amended, namely,-

AMENDMENT

In the said notification, in the opening paragraph the following proviso shall be inserted, namely:-

“Provided that,-

- nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

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- ii. in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

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

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