



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

**PART I EXTRAORDINARY**

No.260

AMARAVATI, TUESDAY, FEBRUARY 18, 2020

G.1547

**NOTIFICATIONS BY GOVERNMENT**

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

TO FURTHER AMEND THE NOTIFICATION OF THE EXEMPTIONS ON SUPPLY OF SERVICES UNDER SECTION 11(1).

**[G.O.Ms.No. 52, Revenue (Commercial Taxes-II), 17<sup>th</sup> February, 2020.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments to the notification issued in the G.O.Ms. No.588, Revenue (Commercial Taxes - II) Department, dated the 12<sup>th</sup> December, 2017, as subsequently amended.

2. This notification shall be deemed to have come into force with effect on and from the 1<sup>st</sup> day of January, 2020.

**AMENDMENT**

In the said notification, in the Table, against serial number 41, -

- in column (3), for the figure "50", at both the places where they occur, the figure "20" shall be substituted;
- for the entry in column (5), the following entries shall be substituted, namely,

(5)

"Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:

Provided further that the Government shall monitor and enforce the above condition as per the order issued by the Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same."

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

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