



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.261

AMARAVATI, TUESDAY, FEBRUARY 18, 2020

G.1548

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

CERTAIN AMENDMENTS TO THE NOTIFICATION ISSUED IN THE G.O.MS.NO.256, REVENUE (CT-II)DEPARTMENT, DATED 29.06.2017 - SO AS TO NOTIFY CERTAIN SERVICES UNDER REVERSE CHARGE MECHANISM (RCM).

[G.O.Ms.No. 53, Revenue (Commercial Taxes-II), 17th February, 2020.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 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 make the following amendments to the notification issued in the G.O. Ms. No.256, Revenue (Commercial Taxes -II) Department, dated the 29th June, 2017, as subsequently amended.

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

AMENDMENT

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)
"15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging central tax at the rate of 6 per cent. to the service recipient	Any body corporate located in the taxable territory."

D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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