



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.460

AMARAVATI, THURSDAY, MAY 21, 2020

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

AMENDMENT TO APGST RULES (FOURTH AMENDMENT) IN ORDER TO ALLOW OPTING COMPOSITION SCHEME FOR FY 2020-21 TILL 30.06.2020 AND TO ALLOW CUMULATIVE APPLICATION OF CONDITION IN RULE 36(4) - ORDERS - ISSUED.

[G.O.Ms.No.160, Revenue (Commercial Taxes-II), 21st May, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 164 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 makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2020.
- (2) Save as otherwise provided, they shall come into force on the third day of April, 2020.

AMENDMENT

2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 31st March, 2020, in sub-rule (3) of rule 3, the following proviso shall be inserted, namely:-

“Provided that any registered person who opts to pay tax under section 10 for the financial year 2020-21 shall electronically file an intimation in **FORM GST CMP-02**, duly signed or verified through electronic verification code, on the common portal, either directly or through a Facilitation Centre notified by the Chief Commissioner, on or before 30th day of June, 2020 and shall furnish the statement in **FORM GST ITC-03** in accordance with the provisions of sub-rule (4) of rule 44 up to the 31st day of July, 2020”.

3. In the said rules, in sub-rule (4) of rule 36, the following proviso shall be inserted, namely:-

“Provided that the said condition shall apply cumulatively for the period February, March, April, May, June, July and August, 2020 and the return in **FORM GSTR-3B** for the tax period September, 2020 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above”.

Dr. RAJAT BHARGAVA,
Special Chief Secretary to Government.

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