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THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

AMENDMENT OF RULES TO THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 of 2017).

[G.O.Ms.No.568, Revenue (Commercial Taxes-II), 14th November, 2018.]

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 hereby make the following amendment to the Andhra Pradesh Goods and Services Tax Rules, 2017 issued in G.O.Ms.No.227, Revenue (CT-II) Dept., Dated : 22-06-2017 as subsequently amended.

1.   (i)   These rules may be called the Andhra Pradesh Goods and Services Tax (Twenty Fifth Amendment) Rules, 2018.

     (ii)   They shall be deemed to have come into force with effect on and from the 23rd October, 2017.

AMENDMENT

In the Andhra Pradesh Goods and Services Tax Rules, 2017, in Rule 96, for sub-rule (10), the following sub-rule shall be substituted namely, -

"(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the notification issued vide GO Ms No.496 Revenue (CT-II) Dated : 03.11.2017 or notification issued vide G.O.Ms.No.597, Revenue (Commercial Taxes-II), Dated : 12th December, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.".

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

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