



ఆంధ్రప్రదేశ్ రాజపత్రము  
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**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.569, Revenue (Commercial Taxes-II), 14<sup>th</sup> 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., Dt.22-06-2017 as subsequently amended.

1. (i) These rules may be called the Andhra Pradesh Goods and Services Tax (Twenty Sixth Amendment) Rules, 2018.
- (2) They shall be deemed to have come into force with effect on and from 9<sup>th</sup> October, 2018.

**AMENDMENT**

In the Andhra Pradesh Goods and Services Tax Rules, 2017,-

- (i) in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-

(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has,

- (a) received supplies on which the supplier has availed the benefit of the notification issued vide G.O.Ms.No.597, Revenue (Commercial Taxes-II), 12th December, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> 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 23<sup>rd</sup> October, 2017; or
- (b) availed the benefit of notification No. 78/2017-Customs, dated the 13<sup>th</sup> 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 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> 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 13<sup>th</sup> October, 2017, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

(ii) 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 –

(a) received supplies on which the benefit of the notification issued vide G.O.Ms No.496 Revenue (CT-II) Dt.03.11.2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or the notification issued vide G.O.Ms.No.597, Revenue (Commercial Taxes-II), 12th December, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23<sup>rd</sup> 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 23<sup>rd</sup> October, 2017 has been availed; or

(b) availed the benefit under notification No. 78/2017-Customs, dated the 13<sup>th</sup> 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 13<sup>th</sup> October, 2017 or notification No. 79/2017-Customs, dated the 13<sup>th</sup> 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 13<sup>th</sup> October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”

**Dr. D. SAMBASIVA RAO,**

*Special Chief Secretary to Government.*