



မင်္(ဝုံခြံခြံ ဝာಜ పုံဖြံသာ) THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.79

AMARAVATI, SATURDAY, FEBRUARY 2, 2019

G.1150

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

AMENDMENT TO ORIGINAL NOTIFICATION OF DATE ON WHICH TDS PROVISION OF SECTION 51 WILL COME INTO FORCE.

[G.O.Ms.No.79, Revenue (Commercial Taxes-II), 31st January, 2019.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 1, read with Section 51 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in G.O.Ms No.476 Revenue (CT-II) Department Dated: 20.09.2018, as subsequently amended:

<u>AMENDMEN</u>T

In the said notification, after the second proviso, the following proviso shall be added, namely:-

"Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of Section 51 of the said Act.".

Dr. D. SAMBASIVA RAO,

Special Chief Secretary to Government.