



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.81

AMARAVATI, SATURDAY, FEBRUARY 2, 2019

G.1152

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

WAIVER OF A PORTION OF THE LATE FEE PAYABLE UNDER SECTION 47 OF THE APGST ACT, 2017 FOR FAILURE TO FILE THE RETURN IN FORM GSTR-1 WITHIN THE DUE DATE.

[G.O.Ms.No.81, Revenue (Commercial Taxes-II), 31st January, 2019.]

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment to the notification issued in GO Ms No.83 Revenue (CT-II) Dated : 16.02.2018, namely:-

AMENDMENT

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

“Provided further that the amount of late fee payable under Section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to September, 2018 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 22ndDecember, 2018 to 31st March, 2019.”.

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