



ఆంధ్రప్రదేశ్ రాజ పత్రము
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AMARAVATI, WEDNESDAY, DECEMBER 13, 2017

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

SGST EXEMPTION FOR DEALERS OPERATING UNDER MARGIN SCHEME NOTIFIED UNDER SECTION 11 (1).

[G.O.Ms.No. 587, Revenue (Commercial Taxes-II), 12th December, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act 16 of 2017), the Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, exempts intra-State supplies of second hand goods received by a registered person, dealing in buying and selling of second hand goods and who pays the State Tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of Rule 32 of the Andhra Pradesh Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the State Tax leviable thereon under sub-section (4) of Section 9 of the said Act.

This Notification shall be deemed to have come into force with effect on and from the 1st day of July, 2017.

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