



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.779

AMARAVATI, FRIDAY , SEPTEMBER 28, 2018

G.662

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

AMENDMENT TO THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT,
2017 (ACT NO.16 OF 2017) - NOTIFICATION OF SERVICES EXEMPTED
FROM TAX ISSUED IN G.O.MS.NO.588, REVENUE DEPT, DATED. 12.12.2017.

[G.O.Ms.No.498, Revenue (Commercial Taxes-II), 28th September, 2018.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification issued in G.O.Ms.No.588, Revenue (CT-II) Department, Dated:12.12.2017 hereby insert the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory”.

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