NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (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, make the following further amendments to the Exemption notification No.7/2017, issued in G.O.Ms.No.588, Revenue (CT-II) Dept., Dt.12-12-2017, as subsequently amended.

These amendments shall be deemed to have come into force with effect on and from 13th October, 2017.

AMENDMENTS

(i) in the Table, -

(a) in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;

(b) after serial number 9B, in column nos.1,2,3, 4 and 5, the following entries shall be inserted namely:

[1]
(c) after serial number 21 in column nos.1,2,3, 4 and 5, the following serial number and entries shall be inserted namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
</table>
| "21A | Heading 9965 or 9967 | Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely:
(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or
(b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or
(c) any Co-operative Society established by or under any law for the time being in force; or
(d) anybody corporate established, by or under any law for the time being in force; or
(e) any partnership firm whether registered or not under any law including association of persons;
(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act. | Nil | Nil"; |

(d) after serial number 23 in column nos.1,2,3,4 and 5, the following entries shall be inserted namely:

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
<th>(5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;23A</td>
<td>Heading 9967</td>
<td>Service by way of access to a road or a bridge on payment of annuity.</td>
<td>Nil</td>
<td>Nil&quot;;</td>
</tr>
</tbody>
</table>
(e) in serial number 41, for the entry in column (3), the following entry shall be substituted
namely: -

“Upfront amount (called as premium, salami, cost, price, development charges or
by any other name) payable in respect of service by way of granting of long term
lease of thirty years, or more) of industrial plots or plots for development of
infrastructure for financial business, provided by the State Government
Industrial Development Corporations or Undertakings or by any other entity
having 50 per cent. or more ownership of Central Government, State Government,
Union territory to the industrial units or the developers in any industrial or financial
business area.”;

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

“(zf) “Governmental Authority” means an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government, with 90 per cent. or more participation by way
of equity or control, to carry out any function entrusted to a Municipality under article
243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) “Government Entity” means an authority or a board or any other body including a
society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government, with 90 per cent. or more participation by way of
equity or control, to carry out a function entrusted by the Central Government,
State Government, Union Territory or a local authority.”.

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

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