



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

AMENDMENT TO G.O.Ms.No.582, REVENUE (CT-II) DEPT., Dt.12-12-2017.

[G.O.Ms.No. 595, 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 No. 16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, make the following further amendments to the Notification issued in G.O.Ms.No.582, Revenue (CT-II) Dept., Dt.12-12-2017.

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

AMENDMENTS

(A) in the Schedule, in the TABLE,-

(i) after S. No. 122, the following entries shall be inserted, namely:

"122A	4907	Duty Credit Scrips";
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(ii) after S. No. 149 in columns 1,2,3, the following entries shall be added, namely: -

"150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants";
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(B) in the Explanation, after clause (iv), the following clause shall be inserted, namely :-

“(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is :

- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,

with 90 percent 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.”.

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted, namely,-

“Provided that if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii) (a); and he has authorized the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

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

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