



# ఆంధ్రప్రదేశ్ రాజ పత్రము

## THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

### PART I EXTRAORDINARY

No.680

AMARAVATI, FRIDAY , NOVEMBER 3, 2017

G.678

## NOTIFICATIONS BY GOVERNMENT

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### REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 16 OF 2017) - CERTAIN CHANGES TO REVERSE CHARGE TAX ON GOODS SUPPLIED BY CENTRAL AND STATE GOVERNMENTS.

*[G.O.Ms.No.492, Revenue (Commercial Taxes-II), 03<sup>rd</sup> November, 2017.]*

#### NOTIFICATION

In exercise of the powers conferred by sub-section (3) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendment in the notification issued vide G.O.Ms. No.255, Revenue (Commercial Taxes-II), 29th June, namely:-

This notification shall be deemed to have come into force with effect on and from 13<sup>th</sup> October, 2017.

#### AMENDMENT

In the said notification, in the table, in column nos. (1) (2) (3) after S.No.5, the following words and expressions shall be inserted, namely: -

**TABLE**

<b>Sl. No.</b>	<b>Tariff item, sub-heading, heading or Chapter</b>	<b>Description of Goods</b>	<b>Supplier of goods</b>	<b>Recipient of supply</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

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

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