



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.804

AMARAVATI, WEDNESDAY, DECEMBER 13, 2017

G.821

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

GRANTING EXEMPTIONS TO CERTAIN GOODS.

[G.O.Ms.No. 598, 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, hereby makes the following amendments to the Schedule to the Notification issued in G.O.Ms.No.582, 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 15th November, 2017.

AMENDMENTS

In the said notification, -

In the Schedule, in the table,

- (i) in column nos.1,2 and 3 against S.Nos.8 and 9, and the entries relating thereto, the following shall be substituted, namely: -

"8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";

(ii) S.Nos. 10,11,12,13,14,15,16 17 and the entries against them shall be omitted;

(iii) in column nos.1,2 and 3 against S.Nos.21 and 22 and the entries relating thereto, the following shall be substituted, namely: -

"21	0304, 0306, 0307, 0308	All goods, fresh or chilled
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]" ;

(iv) S. Nos. 23,24 and the entries against them shall be omitted;

(v) in column nos.1,2 and 3 after S.No.30, the following entries shall be inserted, namely: -

"30A	0504	All goods, fresh or chilled
30B	0504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]" ;

(vi) in column nos.1,2 and 3 after S. No. 43, the following entries shall be inserted, namely: -

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]" ;
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(vii) in S. No. 46, in column (3), for the words "fresh or chilled" the words "fresh or chilled, dried" shall be substituted;

(viii) in column nos.1,2 and 3 after S.No.46, the following entries shall be inserted, namely: -

"46A	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect
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		of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
46B	08	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]" ;

(ix) in S.No.77, in the entry in column(3),for the words "Flour of potatoes" the words "Flour, powder, flakes, granules or pellets of potatoes", shall be substituted;

(x) in column nos.1,2 and 3 after S. No. 78, the following entries shall be inserted, namely: -

"78A	1106 10 10	Guar meal" ;
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(xi) in column nos.1,2 and 3 after S.No.87, the following entries shall be inserted, namely: -

"87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets" ;
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(xii) in column nos.1,2 and 3, after S.No.93, the following entries shall be inserted, namely: -

"93A	1404 90 60	coconut shell, unworked";
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(xiii) in S.No.94, for the entry in column 3, the entry "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery;Khandsari Sugar"shall be substituted;

(xiv) in S. No. 103, for the entry in column (3), the entry"Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water", shall be substituted;

(xv) in column nos.1,2 and 3 after S. No. 103, the following entries shall be inserted, namely: -

"103A	26	Uranium Ore Concentrate" ;
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(xvi) in column nos.1,2 and 3 after S.No.136 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"136A	7113	Bangles of lac/ shellac";
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(2) in the Explanation, in clause (ii), for sub-clause (b), the following sub-clause shall be substituted, namely: -

(b) The phrase "registered brand name" means, -

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May2017 under the Copyright Act, 1957(14 of 1957);

(C) a brand registered as on or after the 15th May2017 under any law for the time being in force in any other country."

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

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