NOTIFICATIONS BY GOVERNMENT

REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

EXEMPTIONS TO CERTAIN SERVICES.

[G.O.Ms.No.600, 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the Notification issued in G.O.Ms.No.588, Revenue(CT-II) Dept., Dt: 12-12-2017 as subsequently amended.

This notification shall be deemed to have come into force with effect on and from 15th of November, 2017.
AMENDMENTS

In the said notification, in the Table, -

(a) Against serial number 11A, for the entry in column (3), the following entry shall be substituted namely:

"Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin;";

(b) serial number 11B and the entries against it, shall be omitted;

(c) in column nos.1, 2 and 3, after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely:

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| "79A" | Heading 9996 | Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force | Nil | Nil".

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