



ఆంధ్రప్రదేశ్ రాజ పత్రము

**THE ANDHRA PRADESH GAZETTE  
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**PART I EXTRAORDINARY**

No.790

AMARAVATI, WEDNESDAY, DECEMBER 13, 2017

G.806

**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT  
(COMMERCIAL TAXES-II)**

SGST EXEMPTION FOR REVERSE CHARGE UP TO Rs. 5,000 PER DAY UNDER SECTION 11 (1).

*[G.O.Ms.No. 585, Revenue (Commercial Taxes-II), 12<sup>th</sup> 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 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, exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the State Tax leviable thereon under sub-section (4) of Section 9 of the said Act :

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

This Notification shall be deemed to have come into force with effect on and from the 1<sup>st</sup> day of July, 2017.

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