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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

NOTIFICATION EXEMPTING SUPPLIES TO A TDS DEDUCTOR BY A SUPPLIER,
WHO IS NOT REGISTERED, UNDER SECTION 11 (1).

[G.O.Ms.No. 586, 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 16 of 2017) (hereinafter referred to as the said Act), 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 deductor under Section 51 of the said Act, 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, subject to the condition that the deductor is not liable to be registered otherwise than under sub-clause (vi) of Section 24 of the said Act.

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

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