

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) –  
Appointing 18<sup>th</sup> September, 2017 as the date on which the TDS provisions  
under sub-section (1) of Section 51 of the Act– Notification- Orders - Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 458

Dated: 16-10-2017

Read the following:

- 1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
- 2) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/2015, dated.18-09-2017.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:16-10-2017:

NOTIFICATION

In exercise of the powers conferred by the proviso to sub-section (3) of section 1 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government hereby appoints the 18<sup>th</sup> day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Government.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO  
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and

200 copies to the Chief Commissioner of State Tax, Andhra Pradesh,  
Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

**Copy to:**

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana  
Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.

The State Representative before the Sales Tax Appellate Tribunal, O/o. the  
Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana  
Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.

The Director General, General Administration (Vigilance & Enforcement)  
Department, 2<sup>nd</sup> floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Dept.

Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER