PART I EXTRAORDINARY

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 16 OF 2017) - TENTH AMENDMENT TO APGST RULES.

G.O.Ms.No. 495, Revenue (Commercial Taxes-II), 03rd November, 2017.

NOTIFICATION


(1) These rules may be called the Andhra Pradesh Goods and Services Tax (Tenth Amendment) Rules, 2017.

(2) This Notification shall be deemed to have come into force with effect on and from 18th October 2017.

(3) In the Andhra Pradesh Goods and Services Tax Rules, 2017,-

(i) in rule 89, insub-rule (1), for the third proviso, the following proviso shall be substituted, namely:-

“Provided also that in respect of supplies regarded as deemed exports, the application may be filed by,-

[1]
(a) the recipient of deemed export supplies; or
(b) the supplier of deemed export supplies in cases where the recipient
does not avail of input tax credit on such supplies and furnishes an
undertaking to the effect that the supplier may claim the refund;

(ii) in rule 96A, in sub-rule (1), in clause (a), after the words “after the expiry
of three months”, the words “, or such further period as may be allowed
by the Chief Commissioner,” shall be inserted;

(iii) in FORM GST RFD-01,
(a) for “Statement-2”, the following Statement shall be substituted, namely:-

“Statement-2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Invoice details</th>
<th>Integrated tax</th>
<th>Cess</th>
<th>BRC/ FIRC</th>
<th>Integrated tax and cess involved in debit note, if any</th>
<th>Integrated tax and cess involved in credit note, if any</th>
<th>Net Integrated tax and cess (6+7+10 - 11)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>Taxable value</td>
<td>Amt.</td>
<td>No.</td>
<td>Date</td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
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<td>6</td>
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<td>8</td>
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(b) for “Statement-4”, the following Statement shall be substituted, namely:-

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer
(on payment of tax)

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shippin g bill/ Bill of export/ Endorse d invoice by SEZ</th>
<th>Integrated Tax</th>
<th>Ces s</th>
<th>Integrat ed tax and cess involved in debit note, if any</th>
<th>Integrat ed tax and cess involved in credit note, if any</th>
<th>Net Integrat ed tax and cess (8+9+1 0- 11)</th>
</tr>
</thead>
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Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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