



ఆంధ్రప్రదేశ్ రాజ పత్రము

THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.740

AMARAVATI, FRIDAY , NOVEMBER 24, 2017

G.747

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (Commercial Taxes-II)

SPECIAL PROCEDURE FOR FILING OUTWARD SUPPLIES FOR SUPPLIERS WHOSE AGGREGATE TURNOVER IS UP TO 1.50 CRORE RUPEES IN THE PRECEDING FINANCIAL YEAR OR THE CURRENT FINANCIAL YEAR.

[G.O.Ms.No.562, Revenue (Commercial Taxes-II), 24th November, 2017.]

NOTIFICATION

In exercise of the powers conferred by Section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

SI No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1	July - September, 2017	31 st December, 2017
2	October - December, 2017	15 th February, 2018
3	January - March, 2018	30 th April, 2018

The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall subsequently be notified in the Andhra Pradesh Gazette.

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

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