Government of Andhra Pradesh  
Commercial Taxes Department

Proceedings of the Chief Commissioner of State Tax, Andhra Pradesh  
Present: Sri. J. Syamala Rao, I.A.S.

CCTs Ref.in CCW/GST/74/2015-4  Dt.15.11.2017

Order:

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of orders issued in CCT’s Ref CCW/GST/74/2015-2, dated the 12th October, 2017, except as respects things done or omitted to be done before such supersession, the Chief Commissioner, hereby extends the time limit for furnishing the return in FORM GSTR-5A for the month of July, 2017, August, 2017, September, 2017 and October, 2017 by a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 and rule 64 of the Andhra Pradesh Goods and Services Tax Rules, 2017, till the 15th day of December, 2017.

Chief Commissioner of State Tax