



ఆంధ్రప్రదేశ్ రాజపత్రము

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (Commercial Taxes-II)

EXEMPTING FROM OBTAINING REGISTRATION, PERSONS MAKING SUPPLIES OF SERVICES, OTHER THAN SUPPLIES SPECIFIED UNDER SUB-SECTION (5) OF SECTION 9 OF THE SAID ACT THROUGH AN ELECTRONIC COMMERCE OPERATOR WHO IS REQUIRED TO COLLECT TAX AT SOURCE UNDER SECTION 52 OF THE SAID ACT, AND HAVING AN AGGREGATE TURNOVER, TO BE COMPUTED ON ALL INDIA BASIS, NOT EXCEEDING AN AMOUNT OF TWENTY LAKH RUPEES IN A FINANCIAL YEAR.

[G.O.Ms.No.566, Revenue (Commercial Taxes-II), 24th November, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-section (2) of Section 23 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act 16 of 2017) (hereafter in this notification referred to as the said Act), the Government, on the recommendations of the Goods and Services Tax Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of Section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under Section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of Clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

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

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