



# ఆంధ్రప్రదేశ్ రాజ పత్రము

## THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

### PART I EXTRAORDINARY

No.777

AMARAVATI, FRIDAY , SEPTEMBER 28, 2018

G.660

## NOTIFICATIONS BY GOVERNMENT

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### REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT NO. 16 OF 2017) - SPECIAL PROCEDURE FOR FILING OUTWARD SUPPLIES IN GSTR-1 FOR SUPPLIERS WHOSE AGGREGATE TURNOVER IS UP TO 1.50 CRORE RUPEES IN THE PRECEDING FINANCIAL YEAR OR THE CURRENT FINANCIAL YEAR - FURNISHING OF QUARTERLY RETURNS - JULY,2018 TO MARCH, 2019- EXTENSION OF TIME.

**[G.O.Ms.No.496, Revenue (Commercial Taxes-II), 28<sup>th</sup> September, 2018.]**

### NOTIFICATION

In exercise of the powers conferred by Section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby notify 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 mentioned below for furnishing the details of outward supply of goods or services or both.

The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Andhra Pradesh Goods and Services Tax Rules, 2017, 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

Sl.No	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
(1)	(2)	(3)
1	July-September, 2018	31 <sup>st</sup> October,2018
2	October-December,2018	31 <sup>st</sup> January, 2019
3	January-March,2019	30 <sup>th</sup> April, 2019

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 said Act, for the months of July, 2018 to March, 2019 shall be subsequently notified in the Andhra Pradesh Gazette.

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

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