



# ఆంధ్రప్రదేశ్ రాజ పత్రము

## THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

### PART I EXTRAORDINARY

No.778

AMARAVATI, FRIDAY , SEPTEMBER 28, 2018

G.661

## NOTIFICATIONS BY GOVERNMENT

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### REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

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 - NOTIFICATION - AMENDMENT ORDERS.

**[G.O.Ms.No.497, 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 (16 of 2017) (hereafter in this notification referred to as the said Act), and in supercession of -

- (i) GOMs No. 562, Revenue(CT-II) Dept., dated 24<sup>th</sup> November,2017 ; and
- (ii) GOMs No.496, Revenue (CT-II) Dept., dated: 28<sup>th</sup> September, 2018.

except as respects things done or omitted to be done before such supercession, the Government, on the recommendations of the Goods and Services Tax Council, hereby 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 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, 2017                                 | 31 <sup>st</sup> October, 2018                    |
| 2     | October - December, 2017                               | 31 <sup>st</sup> October, 2018                    |
| 3     | January - March, 2018                                  | 31 <sup>st</sup> October, 2018                    |
| 4     | April - June, 2018                                     | 31 <sup>st</sup> October, 2018                    |
| 5     | July - September, 2018                                 | 31 <sup>st</sup> October, 2018                    |
| 6     | October - December, 2018                               | 31 <sup>st</sup> January, 2019                    |
| 7     | January - March, 2019                                  | 30 <sup>th</sup> April, 2019                      |

Provided that the details of outward supply of goods or services or both in **FORM GSTR-1** for the quarter from July, 2018 to September, 2018 by- (i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15<sup>th</sup> day of November, 2018:

Provided further that the details of outward supply of goods or services or both in **FORM GSTR-1** to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification in GOMs No.475, Revenue (CT-II) Dept., Dt.19-09-2018, shall be furnished electronically through the common portal, on or before the 31<sup>st</sup> day of December, 2018;

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, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

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

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