



ఆంధ్రప్రదేశ్ రాజపత్రము

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

AMENDMENTS OF RULES TO THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16. OF 2017).

[G.O.Ms.No.489, Revenue (Commercial Taxes-II) 25th September, 2018.]

NOTIFICATION

In exercise of the powers conferred by Section 164 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby make the following amendments the Andhra Pradesh Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.227, Revenue (CT-II) Department Dated : 22-06-2017 as subsequently amended.

- (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Twenty Third Amendment) Rules, 2018.
- (2) They shall be deemed to have come into force on 10th September, 2018.

AMENDMENTS

1. In the Andhra Pradesh Goods and Services Tax Rules, 2017,

- (i) in Rule 117,

- (a) after sub-rule (1), the following sub-rule shall be inserted, namely :-
“(1A) Notwithstanding anything contained in sub-rule (1), the Chief Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”;
- (b) in sub-rule (4), in clause (b), to sub-clause (iii), the following proviso shall be added, namely :-
“Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019.”;
- (i) in Rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or Section 125” shall be inserted.

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

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