



ఆంధ్రప్రదేశ్ రాజ పత్రము

THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.760

AMARAVATI, THURSDAY , SEPTEMBER 20, 2018

G.632

NOTIFICATIONS BY GOVERNMENT

--X--

REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 (ACT No. 16 OF 2017) - DATE ON WHICH TCS PROVISION OF SECTION 51 WILL COME INTO FORCE.

[G.O.Ms.No.476, Revenue (Commercial Taxes-II) 20th September, 2018.]

NOTIFICATION

In exercise of the powers conferred by sub - section (3) of Section 1 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) and in supersession of the notification in GO.Ms.No.458, Revenue (CT-II) Department Dated : 16th October, 2017, except as respects things done or omitted to be done before such supersession, the Government hereby appoint the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of Section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of Section 51 of the said Act, namely :-

- (a) an authority or a board or any other body, -
- (i) set up by an Act of Parliament or a State Legislature ; or
 - (ii) established by any Government, with fifty - one percent or more participation by way of equity or control, to carry out any function ;

-
- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings.

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

---x---