



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.780

AMARAVATI, FRIDAY , SEPTEMBER 28, 2018

G.663

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) - SECTION 52 - RATE AT WHICH TCS TO BE COLLECTED.

[G.O.Ms.No.499, Revenue (Commercial Taxes-II), 28th September, 2018.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of Section 52 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 notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

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

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