



ఆంధ్రప్రదేశ్ రాజ పత్రము  
**THE ANDHRA PRADESH GAZETTE**  
**PUBLISHED BY AUTHORITY**

**PART I EXTRAORDINARY**

No.577

AMARAVATI, TUESDAY , JULY 24, 2018

G.410

**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) - NOTIFYING GOODS OF PERISHABLE OR HAZARDOUS NATURE UNDER SECTION 67(8) OF THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2018.

**[G.O.Ms.No.392, Revenue (Commercial Taxes-II), 23<sup>rd</sup> July, 2018.]**

**ORDER:**

In exercise of the powers conferred by sub-section (8) of section 67 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh hereby notify the goods or the class of goods mentioned in the Schedule below, which shall, as soon as may be after its seizure under sub-section (2) of section 67 of the said Act, be disposed of by the proper officer, having regard to the perishable or hazardous nature, depreciation in value with the passage of time, constraints of storage space or any other relevant considerations of the said goods.

**Schedule**

1. Salt and hygroscopic substances
2. Raw (wet and salted) hides and skins
3. Newspapers and periodicals
4. Menthol, Camphor, Saffron

5. Re-fills for ball-point pens
6. Lighter fuel, including lighters with gas, not having arrangement for refilling
7. Cells, batteries and rechargeable batteries
8. Petroleum Products
9. Dangerous drugs and psychotropic substances
10. Bulk drugs and chemicals falling under Section VI of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
11. Pharmaceutical products falling within Chapter 30 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
12. Fireworks
13. Red Sander
14. Sandalwood
15. All taxable goods falling within Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)
16. All unclaimed/abandoned goods which are liable to rapid depreciation in value on account of fast change in technology or new models etc.
17. Any goods seized by the proper officer under section 67 of the said Act, which are to be provisionally released under sub-section (6) of section 67 of the said Act, but provisional release has not been taken by the concerned person within a period of one month from the date of execution of the bond for provisional release.

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

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