



ఆంధ్రప్రదేశ్ రాజ పత్రము  
**THE ANDHRA PRADESH GAZETTE**  
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**PART I EXTRAORDINARY**

No.641

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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(COMMERCIAL TAXES-II)**

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - ISSUE OF FIFTH AMENDMENT (2020) TO THE ANDHRA PRADESH GOODS AND SERVICES RULES, 2017.

**[G.O.Ms.No.283, Revenue (Commercial Taxes-II), 29<sup>th</sup> September, 2020.]**

**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, on the recommendations of the Goods and Services Tax Council, hereby makes the following rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely: -

**AMENDMENT**

1. These rules may be called the Andhra Pradesh Goods and Services Tax (Fifth Amendment) Rules, 2020.
2. In the Andhra Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 21<sup>st</sup> April, 2020, in rule 26 in sub-rule (1), after the proviso, following proviso shall be added, namely: -

"Provided further that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 21<sup>st</sup> day of April, 2020 to the 30<sup>th</sup> day of June, 2020, also be allowed to furnish the return under section 39 in FORM GSTR-3B verified through electronic verification code (EVC).".

3. In the said rules, after rule 67, with effect from a date to be notified later, the following rule shall be added, namely: -

"67A. Manner of furnishing of return by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in FORM GSTR-3B for a tax period, any reference to electronic furnishing shall include furnishing of the said return through a short messaging service using the registered mobile number and the said return shall be verified by a registered mobile number based One Time Password facility.

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*

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