



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.731

AMARAVATI, WEDNESDAY, NOVEMBER 11, 2020

G.437

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 2020) - PROVIDING CONDITIONAL WAIVER OF LATE FEES FOR THE PERIOD FROM JULY, 2017 TO JULY, 2020.

[G.O.Ms.No.324, Revenue (Commercial Taxes-II), 10th November, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments to the notification issued in G.O.Ms.No.82, Revenue (Commercial Taxes-II) Department, Dated 31.01.2019, as subsequently amended, namely:-

AMENDMENT

In the said notification, after the third proviso, the following provisos shall be inserted, namely: -

"Provided also that for the class of registered persons mentioned in column (2) of the Table of the above proviso, who fail to furnish the returns for the tax period as specified in column (3) of the said Table, according to the condition mentioned in the corresponding entry in column (4) of the said Table, but furnishes the said return till the 30th day of September, 2020, the total amount of

late fee payable under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those taxpayers where the total amount of State tax payable in the said return is nil:

Provided also that for the taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year, who fail to furnish the return in **FORM GSTR-3B** for the months of May, 2020 to July, 2020, by the due date but furnish the said return till the 30th day of September, 2020, the total amount of late fee under section 47 of the said Act, shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived for those tax payers where the total amount of State tax payable in the said return is nil.”.

This notification shall be deemed to have come into effect on and from the 25th day of June, 2020.

RAJAT BHARGAVA,
Special Chief Secretary to Government.

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