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THE ANDHRA PRADESH GAZETTE
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AMARAVATI, WEDNESDAY, NOVEMBER 11, 2020

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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 -
EXTENSION OF VALIDITY OF e-WAY BILL GENERATED ON OR BEFORE
24.03.2020 (WHOSE VALIDITY HAS EXPIRED ON OR AFTER 20TH DAY
OF MARCH 2020) TILL THE 30TH DAY OF JUNE.

[G.O.Ms.No.321, Revenue (Commercial Taxes-II), 10th November, 2020.]

NOTIFICATION

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), (hereinafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council hereby makes the following further amendment to the notification issued in the G.O. Ms. No.264, Revenue (Commercial Taxes-II) Department, Dated. 11-09-2020, namely:-

AMENDMENT

In the said notification, in the first paragraph, in clause (ii), for the proviso, the following proviso shall be substituted, namely:-

“Provided that where an e-way bill has been generated under rule 138 of the Andhra Pradesh Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and whose validity has expired on or after the 20th March, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of June, 2020”.

This notification shall be deemed to have come into force on and from the 31st day of May, 2020.

RAJAT BHARGAVA,
Special Chief Secretary to Government.