



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

**PART I EXTRAORDINARY**

No.747

AMARAVATI, FRIDAY, NOVEMBER 13, 2020

G.453

**NOTIFICATIONS BY GOVERNMENT**

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

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -  
ONE TIME EXTENSION FOR THE TIME LIMIT PROVIDED UNDER  
SECTION 31(7) OF THE APGST ACT 2017 TILL 31-10-2020.

**[G.O.Ms.No.338, Revenue (Commercial Taxes-II), 12<sup>th</sup> 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), 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 G.O.Ms.No.264, Revenue (Commercial Taxes-II) Department, Dated 11-9-2020, namely:-

**AMENDMENT**

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

"Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20<sup>th</sup> day of March, 2020 to the 30<sup>th</sup> day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended upto the 31<sup>st</sup> day of October, 2020."

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