



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

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G.454

**NOTIFICATIONS BY GOVERNMENT**

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

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - EXEMPTION OF CERTAIN CLASS OF REGISTERED PERSONS FROM ISSUING e-INVOICES AND EXTENSION OF THE DAY FOR IMPLEMENTATION OF e-INVOICING TO 01-10-2020 - AMENDMENT TO GO.MS.NO. 141, REVENUE (CT-II) DEPARTMENT DATED: 15-05-2020.

**[G.O.Ms.No.339, Revenue (Commercial Taxes-II), 12<sup>th</sup> November, 2020.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Andhra Pradesh Goods and Services Tax Rules, 2017, 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 the G.O.Ms.No.141, Revenue (Commercial Taxes-II) Department, dated 15-05-2020, namely:-

**AMENDMENT**

In the said notification, in the first paragraph, -

- for the words "a financial year", the words and figures "any preceding financial year from 2017-18 onwards" shall be substituted;
- after the words "goods or services or both to a registered person", the words "or for exports" shall be inserted.

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