



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

No.765

AMARAVATI, FRIDAY, NOVEMBER 20, 2020

G.477

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -
WAIVER / REDUCTION IN LATE FEE FOR NOT FURNISHING FORM
GSTR-4 FOR 2017-18 AND 2018-19 BY THE DUE DATE, SUBJECT TO
THE CONDITION THAT THE RETURNS ARE FILED BETWEEN 22-09-2020
TO 31-10-2020.

[G.O.Ms.No.359, Revenue (Commercial Taxes-II), 19th 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 amendment to the notification issued in G.O.Ms.No.33, Revenue (Commercial Taxes-II) Department, Dated 24-01-2018, namely:-

AMENDMENT

In the said notification: -

after the second proviso, the following proviso shall be inserted, namely: -

"Provided also that late fee payable under section 47 of the said Act, shall stand waived which is in excess of Rs.250/- (Two hundred and fifty rupees only) and shall stand fully waived where the total amount of State tax payable in the said return is nil, for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March, 2020 by the due date but furnishes the said return between the period from 22nd day of September, 2020 to 31st day of October, 2020."

RAJAT BHARGAVA,
Special Chief Secretary to Government.