



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

**PART I EXTRAORDINARY**

No.361

AMARAVATI, TUESDAY, JULY 20, 2021

G.266

**NOTIFICATIONS BY GOVERNMENT**

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

THE ANDHRA PRADESH GOODS AND SERVICES TAX RULES, 2017 -  
PROVIDING RELIEF BY LOWERING THE RATE OF INTEREST FOR  
THE MONTHS OF MARCH AND APRIL, 2021.

**[G.O.Ms.No.182, Revenue (Commercial Taxes-II), 20<sup>th</sup> July, 2021.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 50 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) 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 the G.O.Ms.No.263, Revenue (Commercial Taxes-II) Department, Dated: 29.06.2017, as subsequently amended.

This notification shall be deemed to have come into force with effect from the 18<sup>th</sup> day of April, 2021.

**AMENDMENT**

- i. In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be added, namely: -

(1)	(2)	(3)	(4)
"4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 percent thereafter	March,2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 percent there after	March,2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 percent thereafter	Quarter ending March, 2021."

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

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