



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

**PART I EXTRAORDINARY**

No.464

AMARAVATI, FRIDAY, AUGUST 27, 2021

G.387

**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 OF INTEREST RATE FOR A  
SPECIFIED TIME FOR TAX PERIODS MARCH 2021 TO MAY 2021.

**[G.O.Ms.No.222, Revenue (Commercial Taxes-II), 18<sup>th</sup> August, 2021.]**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 50 read with Section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 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.263, Revenue (Commercial Taxes-II) Department Dated: 29-6-2017.

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

**AMENDMENT**

In the said notification, in the first paragraph, in the first proviso,-

- (i) for the words, letters and figure "required to furnish the returns in **FORM GSTR-3B**, but fail to furnish the said return along with payment of tax", the words "liable to pay tax but fail to do so" shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words "Tax period", the words "Month /Quarter" shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, against corresponding entries in columns (1) to (4) the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
4.	Tax payers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 percent thereafter	March, 2021, April, 2021 And May, 2021
5	Tax payers 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 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 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 percent for the next 45 days, and 18 percent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	May, 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 percent for the next 45 days, and 18 percent thereafter	Quarter ending March, 2021".

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