



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.64

AMARAVATI, WEDNESDAY, JANUARY 19, 2022

G.884

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES - II)

THE ANDHRA PRADESH GOODS AND SERVICE TAX ACT, 2017 -
AMENDMENTS (NINTH AMENDMENT, 2021) TO THE ANDHRA PRADESH
GOODS AND SERVICES TAX RULES, 2017.

[G.O.Ms.No.13, Revenue (Commercial Taxes-II), 17th January, 2022]

NOTIFICATION

In exercise of the powers conferred by section 164 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 rules further to amend the Andhra Pradesh Goods and Services Tax Rules, 2017, namely: —

AMENDMENT

1. **Short title and commencement.** - (1) These rules may be called the Andhra Pradesh Goods and Services Tax (Ninth Amendment) Rules, 2021.
- (2) Save as otherwise provided in these rules, they shall come into force on the date 01.12.2021

In the Andhra Pradesh Goods and Services Tax Rules, 2017, —

- (i) in rule 137, with effect from the 30th day of November 2021, for the words "four years", the words "five years" shall be substituted.

(ii) in **FORM GST DRC-03**, —

- (a) in the heading, after the words "or statement", the words, letters and figures "or intimation of tax ascertained through **FORM GST DRC-01A**" shall be inserted;
- (b) against item 3, in column (3), for the word and letters "Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)", the words, letters, figures and brackets "Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)" shall be substituted;
- (c) against item 5, in column (1), after the word and figures "within 30 days of its issue", the words, letters, figures and brackets ", scrutiny, intimation of tax ascertained through Form GST DRC- 01A, audit, inspection or investigation, others (specify)" shall be inserted;
- (d) for the table, under serial number 7, for the table, the following table shall be substituted, namely:-

"Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1.	2	3	4	5	6	7	8	9	10	11	12	13

MUKESH KUMAR MEENA,
Secretary to Government.

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