



# ఆంధ్ర ప్రదేశ్రాజ పత్రము THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.74

AMARAVATI, FRIDAY, JANUARY 21, 2022

G.895

## NOTIFICATIONS BY GOVERNMENT

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## **REVENUE DEPARTMENT**

### (COMMERCIAL TAXES - II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 - AMENDMENT TO GO.MS.NO.494, REVENUE(CT-II)DEPARTMENT, DATED 03-11-2017- GOODS AND SERVICES TAX (RATE) ON FOOD PREPARATIONS PUT UP IN UNIT CONTAINERS AND INTENDED FOR FREE DISTRIBUTION TO ECONOMICALLY WEAKER SECTIONS OF THE SOCIETY UNDER A PROGRAM DULY APPROVED BY THE CENTRAL GOVERNMENT OR ANY STATE GOVERNMENT.

#### [G.O.Ms.No.22, Revenue (Commercial Taxes-II), 20th January, 2022]

#### **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 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 amendments in the Orders issued in Go.Ms.No.494, Revenue(CT-II)Department, dated 03.11.2017 namely:-

#### **AMENDMENT**

In the said notification, in the Table, against S. No. 1, -

(i) in column (3), for the entry, the entry "(a) Food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government;

(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government." shall be substituted;

(ii) in column (4), in the entry, for the words "food preparations" at both the places, where they occur, the word "goods" shall be substituted;

2. This notification shall be deemed to have come into force with effect from the 1st day of October, 2021.

#### MUKESH KUMAR MEENA,

Secretary to Government.

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