



ఆంధ్రప్రదేశ్ రాజ పత్రము
THE ANDHRA PRADESH GAZETTE
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No.1126

AMARAVATI, THURSDAY, JULY 21, 2022

G.759

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

EXTENSION OF DATES OF SPECIFIED COMPLIANCES IN EXERCISE OF POWER UNDER SECTION 168 OF THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017.

[G.O.Ms.No.535, Revenue (Commercial Taxes-II), 20th July, 2022.]

NOTIFICATION

In exercise of the powers conferred by section 168A of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and in partial modification of the notifications of the Government of Andhra Pradesh issued in Go.Ms.No.264, Revenue(CT-II)Department, dated 11.09.2020 and in Go.Ms.No.174, Revenue(CT-II)Department, dated 14.07.2021, the Government, on the recommendations of the Goods and Services Tax Council, hereby,-

AMENDMENT

(i) extends the time limit specified under sub-section (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilized, in respect of a tax period for the financial year 2017-18, up to the 30th day of September, 2023;

(ii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation under sub-section (10) of section 73 of the said Act for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of erroneous refund;

(iii) excludes the period from the 1st day of March, 2020 to the 28th day of February, 2022 for computation of period of limitation for filing refund application under section 54 or section 55 of the said Act.

2. This notification shall be deemed to have come into force with effect from the 1st day of March, 2020.

N. GULZAR,
Secretary to Government (FAC).

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