



#### PART I EXTRAORDINARY

No.1136

AMARAVATI, MONDAY, JULY 25, 2022

G.772

# **NOTIFICATIONS BY GOVERNMENT**

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# REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-RESCINDING OF G.O.Ms.No.599, REVENUE (CT-II) DEPARTMENT, DATED: 12.12.2017.

[G.O.Ms.No.546, Revenue (Commercial Taxes-II), 25th July, 2022.]

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 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 rescinds the notification of the Government issued in Go.Ms.No.599, Revenue (CT-II) Department, dated 12.12.2017, except as respects things done or omitted to be done before such rescission.

This notification shall be deemed to have come into force with effect from the 18th day of July, 2022.

N. GULZAR.





#### PART I EXTRAORDINARY

No.1132

AMARAVATI, MONDAY, JULY 25, 2022

G.768

# **NOTIFICATIONS BY GOVERNMENT**

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# REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-AMENDMENT TO G.O.Ms.No.254, REVENUE (CT-II) DEPARTMENT, DATED: 20.03.2019 AND G.O.Ms.No.278, REVENUE (CT-II) DEPARTMENT, DATED: 22.04.2022.

[G.O.Ms.No.542, Revenue (Commercial Taxes-II), 25th July, 2022.]

## NOTIFICATION

In exercise of the powers conferred under the proviso to subsection (1) of section 10 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 in the notifications Go.Ms.No.254, Revenue (CT-II) Department, dated 20.03.2019 and Go.Ms.No.278, Revenue (CT-II) Department, dated 22.04.2022, namely:-

## <u>AMENDMENT</u>

In the said notification, in the TABLE, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

This notification shall come into force on the 18<sup>th</sup> July, 2022.

N. GULZAR,





## PART I EXTRAORDINARY

No.1131

AMARAVATI, MONDAY, JULY 25, 2022

G.767

## NOTIFICATIONS BY GOVERNMENT

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# REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-AMENDMENT TO G.O.Ms.No.276, REVENUE (CT-II) DEPARTMENT, DATED: 22.04.2022

[G.O.Ms.No.541, Revenue (Commercial Taxes-II), 25th July, 2022.]

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 and sub-section (1) of section 16 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 notification of the Government issued in G.O. Ms.No.276, Revenue (CT-II) Department, dated 22.04.2022, namely: -

## AMENDMENT

In the said notification, in Table, against Sl. No. 1, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

This notification shall be deemed to have come into force with effect from the 18th day of July, 2022.

## N. GULZAR,





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#### PART I EXTRAORDINARY

No.1130

AMARAVATI, MONDAY, JULY 25, 2022

**G.766** 

# NOTIFICATIONS BY GOVERNMENT

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# REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-AMENDMENT TO G.O.Ms.No.583, REVENUE (CT-II) DEPARTMENT, DATED: 12.12.2017.

[G.O.Ms.No.540, Revenue (Commercial Taxes-II), 25th July, 2022.]

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 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 in the notification of the Government issued in G.O.Ms.No.583, Revenue(CT-II)Department, dated 12.12.2017, namely, in the said notification, in the TABLE, against S. No. 1, for the entry in column (4), the entry "6%" shall be substituted.

This notification shall be deemed to have come into force with effect from the 18<sup>th</sup> day of July, 2022.

N. GULZAR,





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#### PART I EXTRAORDINARY

No.1135

AMARAVATI, MONDAY, JULY 25, 2022

G.771

# NOTIFICATIONS BY GOVERNMENT

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# REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-AMENDMENT TO G.O.Ms.No.582, REVENUE (CT-II) DEPARTMENT, DATED: 12.12.2017.

[G.O.Ms.No.545, Revenue (Commercial Taxes-II), 25th July, 2022.]

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 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 in the notification of the Government issued in Go.Ms.No.582, Revenue(CT-II)Department, dated 12.12.2017, namely:-

## **AMENDMENT**

In the said notification,

A. in the Schedule, -

i. against S. Nos. 9 and 22, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;

- ii. against S. No. 26, for the entry in column (3), the entry "Curd, Lassi, Butter milk, other than pre-packaged and labelled" shall be substituted;
- iii. against S. Nos. 27, 29, 30B, 45, 46A, in column (3), for the portion beginning with the words "other than those put up in" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- iv. against S. No. 46B, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- v. against S. Nos. 65, 66, 67, 68, 69, 70, 71,72, 73, 74 and 75, in column (3), for the portion beginning with "[other than those" and ending with the words "conditions as in the ANNEXURE I]]", the words ", other than pre- packaged and labelled" shall be substituted;
- vi. against S. Nos. 77 and 78, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]]", the words ", other than prepackaged and labelled" shall be substituted;
- vii. against S. No. 94, for the entry in column (3), the entry "(i) Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery, other than pre-packaged and labelled.; (ii) Khandsari Sugar, other than prepackaged and labelled" shall be substituted;
- viii. against S. No. 95, in column (3), after the word "Murki", the words and symbols ", other than pre-packaged and labelled" shall be inserted;
- ix. against S. No. 97A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as specified in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- x. against S. No. 99, in column (3), the word "purified," shall be omitted;
- xi. against S. No. 108, in column (3), for the portion beginning with the words "[other than those" and ending with the words "conditions as in the ANNEXURE I]]", the words ", other than pre-packaged and labelled" shall be substituted;
- xii. S. Nos. 118 and 122 and the entries relating thereto shall be omitted;
- xiii. against S. No. 132A, in column (3), for the portion beginning with the words "other than those put up" and ending with the words "as in the ANNEXURE I]", the words ", other than pre-packaged and labelled" shall be substituted;
- xiv. S. No. 141 and the entries relating thereto shall be omitted; B. after the Schedule, in the Explanation, for clause (ii), the following clause shall be substituted, namely:-

"(ii) The expression 'pre-packaged and labelled' means a 'pre-packaged commodity' as defined in clauses (I) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made there under."

This notification shall be deemed to have come into force with effect on from 18<sup>th</sup> day of July, 2022.

N. GULZAR, Secretary to Government (CT).

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#### PART I EXTRAORDINARY

No.1134

AMARAVATI, MONDAY, JULY 25, 2022

G.770

# NOTIFICATIONS BY GOVERNMENT

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# REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-AMENDMENT TO G.O.Ms.No.264, REVENUE (CT-II) DEPARTMENT, DATED: 29.06.2017 AND G.O.Ms.No.448, REVENUE(CT-II)DEPARTMENT, DATED: 21.08.2018.

[G.O.Ms.No.544, Revenue (Commercial Taxes-II), 25th July, 2022.]

## **NOTIFICATION**

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 in the notification of the Government issued in Go.Ms.No.264, Revenue(CTII) Department, dated 29.06.2017 and Go.Ms.No.448, Revenue(CTII) Department, dated 21.08.2018 namely:-

#### **AMENDMENT**

In the said notification,

 i. in the opening paragraph, in the proviso, in clause (i), for the words and figure "serial numbers 1", the words, figure and letters "serial numbers 1AA" shall be substituted; ii. in the TABLE, S. No. 1 shall be re-numbered as S. No. 1AA, and before S. No. 1AA as so re-numbered, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)
"1	15	Soya-bean oil and its fractions, whether or not refined, but not chemically
A.	07	modified
1B	15	Ground-nut oil and its fractions, whether or not refined, but not chemically
	08	modified.
1C	15	Olive oil and its fractions, whether or not refined, but not chemically
	09	modified.
1D	15	Other oils and their fractions, obtained solely from olives, whether or not
	10	refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509
1F	15	Sunflower-seed, safflower or cotton-seed oil and fractions thereof,
''	12	whether or not refined, but not chemically modified.
1G	15	Coconut (copra), palm kernel or babassu oil and fractions thereof,
	13	whether or not refined, but not chemically modified.
1H	15	Rape, colza or mustard oil and fractions thereof, whether or not refined,
	14	but not chemically modified.
11	15	Other fixed vegetable or microbial fats and oils (including jojoba oil) and
	15	their fractions, whether or not refined, but not chemically modified.
1J	15	Vegetable fats and oils and their fractions, partly or wholly hydrogenated,
	16	inter- esterified, re-esterified or elaidinised, whether or not refined, but not
		further prepared.
1K	15	Edible mixtures or preparations of vegetable fats or vegetable oils or of
	17	fractions of different vegetable fats or vegetable oils of this Chapter, other
		than edible fats or oils or their fractions of heading 1516
1L	15	Vegetable fats and oils and their fractions, boiled, oxidised, dehydrated,
	18	sulphurised, blown, polymerised by heat in vacuum or in inert gas or
411	0704	otherwise chemically modified, excluding those of heading 1516
1M	2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal
1N	2702	Lignite, whether or not agglomerated, excluding jet
10	2703	Peat (including peat litter), whether or not agglomerated"

This notification shall be deemed to have come into force with effect on from 18<sup>th</sup> day of July, 2022.

N. GULZAR, Secretary to Government (CT).

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## PART I EXTRAORDINARY

No.1133

AMARAVATI, MONDAY, JULY 25, 2022

G.769

## NOTIFICATIONS BY GOVERNMENT

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# REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-AMENDMENT TO G.O.Ms.No.252, REVENUE (CT-II) DEPARTMENT, DATED: 20.03.2019 AND G.O.Ms.No.277, REVENUE (CT-II) DEPARTMENT, DATED: 22.04.2022.

# [G.O.Ms.No.543, Revenue (Commercial Taxes-II), 25th July, 2022.] NOTIFICATION

In exercise of the powers conferred by sub-section (2) of section 23 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 in the notification of the Government issued in Go.Ms.No.252, Revenue(CT-II)Department, dated 20.03.2019 and Go.Ms.No.277, Revenue (CT-II) Department, dated 22.04.2022 namely:-

#### **AMENDMENET**

In the said notification, in the Table, against serial number 4, for the entry in column (3), the entry "Fly ash bricks; Fly ash aggregates; Fly ash blocks" shall be substituted.

This notification shall come into force on the 18th July, 2022.

N. GULZAR,





#### PART I EXTRAORDINARY

No.1136

AMARAVATI, MONDAY, JULY 25, 2022

G.772

# **NOTIFICATIONS BY GOVERNMENT**

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# REVENUE DEPARTMENT (COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017-RESCINDING OF G.O.Ms.No.599, REVENUE (CT-II) DEPARTMENT, DATED: 12.12.2017.

[G.O.Ms.No.546, Revenue (Commercial Taxes-II), 25th July, 2022.]

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 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 rescinds the notification of the Government issued in Go.Ms.No.599, Revenue (CT-II) Department, dated 12.12.2017, except as respects things done or omitted to be done before such rescission.

This notification shall be deemed to have come into force with effect from the 18th day of July, 2022.

N. GULZAR.