



ఆంధ్రప్రదేశ్ రాజపత్రము  
THE ANDHRA PRADESH GAZETTE  
PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.1023

AMARAVATI, TUESDAY, AUGUST 22, 2023

G.797

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT  
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -  
TO NOTIFY SPECIAL PROCEDURE TO BE FOLLOWED BY THE  
ELECTRONIC COMMERCE OPERATORS IN RESPECT OF SUPPLIES OF  
GOODS THROUGH THEM BY UNREGISTERED PERSONS.

**[G.O.Ms.No.400, Revenue (Commercial Taxes), 21<sup>st</sup> August, 2023.]**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the APGST Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 vide notification in Go.Ms.No.395, Revenue(CT) Department, dated.14.08.2023, namely:-

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
  - (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
  - (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 in respect of supply of goods made through it by the said person; and
  - (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.
2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, "the electronic commerce operator" shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.
3. This notification shall come into force with effect from the 1<sup>st</sup> day of October, 2023.

**N. GULZAR,**  
*Secretary to Government (CT) Finance.*

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