



မင်္ဂြေနံခြံ ပြား ဆုံမြံသာ THE ANDHRA PRADESH GAZETTE PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.464

AMARAVATI, FRIDAY, AUGUST 27, 2021

G.387

NOTIFICATIONS BY GOVERNMENT

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(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GODS AND SERVICES TAX RULES, 2017 - PROVIDING RELIEF BY LOWERING OF INTEREST RATE FOR A SPECIFIED TIME FOR TAX PERIODS MARCH 2021 TO MAY 2021.

[G.O.Ms.No.222, Revenue (Commercial Taxes-II), 18th August, 2021.]

NOTIFICATION

In exercise of the powers conferred by sub-section (1)of section 50 read with Section 148 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 to the notification issued in the G.O.Ms.No.263, Revenue (Commercial Taxes-II) Department Dated: 29-6-2017.

This notification shall be deemed to have come into force with effect from the 18th day of May, 2021.

AMENDMENT

In the said notification, in the first paragraph, in the first proviso,-

- for the words, letters and figure "required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax", the words "liable to pay tax but fail to do so" shall be substituted;
- (ii) in the Table, in column 4, in the heading, for the words "Tax period", the words "Month /Quarter "shall be substituted;
- (iii) in the Table, for serial number 4, 5, 6 and 7, against corresponding entries in columns (1) to (4)the following shall be substituted, namely:—

| (1) | (2) | (3) | (4) |
|-----|--|---|---|
| 4. | Tax payers having an aggregate turnover of more than rupees 5 crores in the preceding financial year | from the due date and | March,2021, April, 2021 And May, 2021 |
| 5 | Tax payers having an aggregate turnover of up to rupees 5crores in the preceding financial year who are liable to furnish the return as specified under sub- | Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18 percent thereafter | March,2021 |
| | section(1) of section 39 | Nil for the first 15 days from the due date, 9 percent for the next 30days, and 18 percent thereafter | April,2021 |
| | | Nil for the first 15 days from the due date, 9 percent for the next 15days, and 18 percent thereafter | May,2021 |
| 6 | Taxpayers having an aggregate turnover of up to rupees 5crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section(1) of section 39 | next 45 days, and 18 percent thereafter | March,2021 |
| | | Nil for the first 15 days from the due date, 9 percent for the next 30 days, and 18 percent thereafter | April,2021 |
| | | Nil for the first 15 days from the due date, 9 percent for the next 15days, and 18percent thereafter | |
| 7 | Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39 | Nil for the first 15 days from the due date, 9 percent for the next 45 days, and 18percent thereafter | March, 2021". |

Dr. RAJAT BHARGAVA,Special Chief Secretary to Government.