

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) –  
Granting exemptions to certain goods - Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 94

Dated: 19-02-2018

Read the following:

- 1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in the Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
- 2) G.O.Ms.No.582, Revenue (CT-II) Dept., Dt.12-12-2017.
- 3) G.O.Ms.No.592, Revenue (CT-II) Dept. dt.12-12-2017.
- 4) G.O.Ms.No.595, Revenue (CT-II) Dept., Dt.12-12-2017.
- 5) G.O.Ms.No.598, Revenue (CT-II) Dept., Dt.12-12-2017.
- 6) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/GST/74/2015-2, dated. 24 -01-2018.

ORDER:

The following notification will be published in an Extra-Ordinary issue of the Andhra Pradesh Gazette, Dated:19 -02-2018:

**NOTIFICATION**

In exercise of the powers conferred by sub-sections (1) and (3) of section 11 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby make the following further amendments to the notification issued in G.O.Ms.No.582, Revenue (CT-II) Dept., Dt.12-12-2017 as subsequently amended.

This notification shall be deemed to have come into force with effect on and from the 25<sup>th</sup> January, 2018.

**AMENDMENTS**

In the said notification, -

(1) in the TABLE under the Schedule,

- (i) in S. No. 102, for the entry in column (3), the entry "Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]", shall be substituted;
- (ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake";

- (iii) in column (2), against S. No. 136A, for the entry, the entry "7117" shall be substituted';
- (iv) in column (3), in S. No. 137, after the words "used in agriculture, horticulture or forestry" the words, "other than ghamella", shall be added;

- (v) in S. No. 148, in the entry in column (3), in item (v), the words, "sold by religious Institutions" shall be omitted;
- (vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"151	Any chapter	"Parts for manufacture of hearing aids";
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(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO  
SPECIAL CHIEF SECRETARY TO GOVERNMENT

**To**

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

**Copy to:**

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.

The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530 013.

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S. to the Spl.C.S (CT, Excise and Regn., & Stamps).

The Law (H) Department.

Sf/Sc.

//FORWARDED::BY ORDER//

SECTION OFFICER