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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES)

THE ANDHRA PRADESH GOODS AND SERVICES TAX, ACT & RULES, 2017 - TO
EXTEND THE DUE DATE FOR FILING OF FORM GSTR-1, FOR THE MONTH
OF MARCH 2024.

[G.O.Ms.No.158, Revenue (Commercial Taxes), 16th May, 2024.]

NOTIFICATION

In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 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 amendment in the notification of the Government of Andhra Pradesh issued in G.O.Ms.No.126, Revenue (CT-II) Department, dated 15.06.2021, namely:-

AMENDMENT

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the time limit for furnishing the details of outward supplies in FORM GSTR-1 of the said rules for the registered persons required to furnish return under sub-section (1) of section 39 of the said Act, other than the registered persons who are required to furnish return under proviso of the said sub-section, for the tax period March, 2024, shall be extended till the twelfth day of April, 2024.”

This notification shall be deemed to have come into force with effect from the 11th day of April, 2024.

M. GIRIJA SHANKAR,

Principal Secretary to Government (CT) Finance (FAC).

Note:-The principal notification issued in G.O.Ms.No.126, Revenue (CT-II) Department, dated 15.06.2021, was published in the Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. 8, Dt:07-06-2017.

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