PART I   EXTRAORDINARY

REVENUE DEPARTMENT
(Commercial Taxes-II)

NOTIFYING THE SERVICES WHICH ATTRACT TAX ON REVERSE CHARGE BASIS

[G.O. Ms. No.90, Revenue (Commercial Taxes-II), 19th February, 2018.]

NOTIFICATION

In exercise of the powers conferred by sub-section (3) of Section 9 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. 256, Revenue (Commercial Taxes-II), 29th June, 2017 as subsequently amended.

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

[1]
In the said notification,-

(i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

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ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -

‘(f) "insurance agent" shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (Act No.4 of 1938).’

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.

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