



RIGHT TO
INFORMATION

ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
PART IV-B EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 10] AMARAVATI, MONDAY, 31st JULY, 2023.

**ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.,**

The following is the authoritative text in English Language of the Ordinance promulgated by the Governor on the 28th July, 2023 is being published under Article 348(3) of the Constitution of India for general information:-

ANDHRA PRADESH ORDINANCE No.10 OF 2023.

Promulgated by the Governor in the Seventy fourth year of the Republic of India.

**AN ORDINANCE FURTHER TO AMEND THE ANDHRA PRADESH
GOODS AND SERVICES TAX ACT, 2017**

Whereas, the Legislature of State is not in Session and the Governor of Andhra Pradesh is satisfied that circumstances exists which render it be necessary for him to take immediate action.

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor hereby promulgates the following ordinance:-

1. (1) This Ordinance may be called the Andhra Pradesh Goods and Services Tax(Amendment) Ordinance, 2023.

Short title and
commencement.

(2) Save as otherwise provided in this Ordinance, -

Sections 2 to 24 shall come into force on such date as the Government may by notification in the Andhra Pradesh Gazette, appoint.

- Amendment of section 10.
Act No. 16 of 2017.
2. In the Andhra Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the Principal Act), in section 10,—
- (a) in sub-section (2), in clause (d), the words “goods or” shall be omitted;
 - (b) in sub-section (2A), in clause (c), the words “goods or” shall be omitted.
- Amendment of section 16.
3. In the Principal Act, in section 16, in sub-section (2),—
- (i) in the second proviso, for the words “added to his output tax liability, along with interest thereon”, the words and figures “paid by him along with interest payable under section 50” shall be substituted;
 - (ii) in the third proviso, after the words “made by him”, the words “to the supplier” shall be inserted.
- Amendment of section 17.
4. In the Principal Act, in section 17,—
- (a) in sub-section (3), in the *Explanation*, for the words and figure “except those specified in paragraph 5 of the said Schedule”, the following shall be substituted, namely:—
“except,—
 - (i) the value of activities or transactions specified in paragraph 5 of the said Schedule; and
 - (ii) the value of such activities or transactions as may be prescribed in respect of clause (a) of paragraph 8 of the said Schedule.”
 - (b) in sub-section (5), after clause (f), the following clause shall be inserted, namely,—
“(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to in section 135 of the Companies Act, 2013.”
- Central Act 18 of 2013.

5. In the Principal Act, in section 23, for sub-section (2), the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1st day of July, 2017, namely,—

Amendment of
section 23.

“(2) Notwithstanding anything to the contrary contained in sub-section (1) of section 22 or section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify the category of persons who may be exempted from obtaining registration under this Act.”.

6. In the Principal Act, in section 30, in sub-section (1),—

Amendment of
section 30.

(a) for the words “the prescribed manner within thirty days from the date of service of the cancellation order:”, the words “such manner, within such time and subject to such conditions and restrictions, as may be prescribed.” shall be substituted;

(b) the proviso shall be omitted.

7. In the Principal Act, in section 37, after sub-section (4), the following sub-section shall be inserted, namely,—

Amendment of
section 37.

“(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said details.”.

8. In the Principal Act, in section 39, after sub-section (10), the following sub-section shall be inserted, namely,—

Amendment of
section 39.

“(11) A registered person shall not be allowed to furnish a return for a tax period after the expiry of a period of three years from the

date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the said period of three years from the due date of furnishing the said return.”.

Amendment of
section 44.

9. In the Principal Act, section 44, shall be renumbered as sub-section (1) thereof, and after sub-section (1) as so renumbered, the following sub-section shall be inserted, namely,—

“(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the said period of three years from the due date of furnishing the said annual return.”.

Amendment of
section 52.

10. In the Principal Act, in section 52, after sub-section (14), the following sub-section shall be inserted, namely,—

“(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement.”.

11. In the Principal Act, in section 54, in sub-section (6), the words "excluding the amount of input tax credit provisionally accepted," shall be omitted. Amendment of section 54.
12. In the Principal Act, in section 56, for the words "from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax", the words "for the period of delay beyond sixty days from the date of receipt of such application till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as maybe prescribed" shall be substituted. Amendment of section 56.
13. In the Principal Act, in section 62, in sub-section (2),— Amendment of section 62.
- (a) for the words "thirty days", the words "sixty days" shall be substituted;
- (b) the following proviso shall be inserted, namely,—
- "Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of section 50 or to pay late fee under section 47 shall continue."
14. In the Principal Act, for section 109, the following shall be substituted, namely, — Substitution of section 109.
- "109. Subject to the provisions of this Chapter, the Goods and Services Tax Tribunal constituted under the Central Goods and Services tax Act, 2017 shall be the Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority under this Ordinance. Constitution of Appellate Tribunal Benches thereof.

- Omission of section 110.
- Omission of section 114.
- Amendment of section 117.
- Amendment of section 118.
- Amendment of section 119.
- Amendment of section 122.
15. In the Principal Act, section 110, shall be omitted.
16. In the Principal Act, section 114, shall be omitted.
17. In the Principal Act, in section 117,—
- (a) in sub-section (1), for the words "State Bench or Area Benches", the words "State Benches" shall be substituted;
 - (b) in sub-section (5), in clauses (a) and (b), for the words "State Bench or Area Benches", the words "State Benches" shall be substituted.
18. In the Principal Act, in section 118, in sub-section (1), in clause (a), for the words "National Bench or Regional Bench", the words "Principal Bench" shall be substituted.
19. In the Principal Act, in section 119,—
- (a) for the words "National or Regional Benches", the words "Principal Bench" shall be substituted;
 - (b) for the words "State Bench or Area Benches", the words "State Benches" shall be substituted.
20. In the Principal Act, in section 122, after sub-section (1A), the following sub-section shall be inserted, namely,—
- “(1B) Any electronic commerce operator who —
- (i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Ordinance to make such supply;
 - (ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or
 - (iii) fails to furnish the correct details in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Ordinance shall be liable to pay a penalty

of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher.”

21. In the Principal Act, in section 132, in sub-section (1),—

Amendment of section 132.

- (a) clauses (g), (j) and (k) shall be omitted;
- (b) in clause (l), for the words, brackets and letters “clauses (a) to (k)”, the words, brackets and letters “clauses (a) to (f) and clauses (h) and (i)” shall be substituted;
- (c) in clause (iii), for the words “any other offence”, the words, brackets and letter “an offence specified in clause (b),” shall be substituted;
- (d) in clause (iv), the words, brackets and letters “or clause (g) or clause (j)” shall be omitted.

22. In the Principal Act, in section 138,—

Amendment of section 138.

(a) in sub-section (1), in the first proviso,—

- (i) for clause (a), the following clause shall be substituted, namely,—

“(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;”;

- (ii) clause (b) shall be omitted;
- (iii) for clause (c), the following clause shall be substituted, namely,—

“(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132.”.

- (iv) clause (e) shall be omitted;

- (b) in sub-section (2), for the words "ten thousand rupees or fifty per cent, of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty per cent, of the tax, whichever is higher", the words "twenty-five per cent, of the tax involved and the maximum amount not being more than one hundred per cent, of the tax involved" shall be substituted.

Insertion of new section 158A.

23. In the Principal Act, after section 158, the following section shall be inserted, namely,—

Consent based sharing of information furnished by taxable person.

"158A. (1) Notwithstanding anything contained in sections 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely,—

- (a) particulars furnished in the application for registration under section 25 or in the return filed under section 39 or under section 44;
- (b) the particulars uploaded on the common portal for preparation of invoice, the details of outward supplies furnished under section 37 and the particulars uploaded on the common portal for generation of documents under section 68;
- (c) such other details as may be prescribed.
- (2) For the purposes of sharing details under sub-section (1), the consent shall be obtained of,—
- (a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and
- (b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and under clause (c) of sub-section (1) only where such details include identity information of the recipient, in such form and manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return.”.

24. (1) In Schedule III to the Andhra Pradesh Goods and Services Tax Act, paragraphs 7 and 8 and the *Explanation 2* thereof (as inserted *vide* section 32 of Act No.23 of 2018) shall be deemed to have been inserted therein with effect from the 1st day of July, 2017.

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

Retrospective exemption to certain activities and transactions in schedule-III to the Andhra Pradesh Goods and Services Tax Act.

S. ABDUL NAZEER,
Governor of Andhra Pradesh.

G. SATYA PRABHAKARA RAO,
Secretary to Government,
Legal and Legislative Affairs & Justice,
Law Department.