### GOVERNMENT OF ANDHRA PRADESH ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)-Section 55 of the Act-Notifying 50% refund of the State Tax paid on inward supplies of goods received by the Canteen Stores Department (CSD) – Notification- Orders - Issued.

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# REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No.267

Dated:29-06-2017.

Read the following:

- 1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
- 2. From the Commissioner, Commercial Taxes, A.P., Vijayawada Letter No.CCW/GST/74/2015, dated 27.6.2017.

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#### ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:29-06-2017.

## **NOTIFICATION**

In exercise of the powers conferred by section 55 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government, on the recommendations of the Council, hereby specifies the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, as a person who shall be entitled to claim a refund of fifty per cent. of the applicable State tax paid by it on all inward supplies of goods received by it for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

## Dr. D.SAMBASIVA RAO SPECIAL CHIEF SECRETARY TO GOVERNMENT

То

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 Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada)

The Commissioner of Commercial Taxes, Andhra Pradesh, Vijayawada.

#### Copy to:

The General Administration (Vigilance & Enforcement) Department, B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.

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)

Dept., B.R.K.R.Govt. Offices Building Complex, Tank Bund Road, Hyderabad.

The Law (H) Department.

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

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

//FORWARDED::BY ORDER//

**SECTION OFFICER**