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

No. 22] AMARAVATI, FRIDAY, 3rd JULY, 2020

ANDHRA PRADESH ACTS, ORDINANCES AND
REGULATIONS Etc.,

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 2nd July, 2020 and the said assent is hereby first published on the 3rd July, 2020 in the Andhra Pradesh Gazette for general information:

ACT No. 22 of 2020.

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

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventy First Year of the Republic of India as follows,

1. (1) This Act may be called the Andhra Pradesh Goods and Services Tax (Amendment) Act, 2020.

(2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the Government may, by notification in the Andhra Pradesh Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference to the commencement of this Act shall be construed as a reference to the coming into force of that provision.
(3) The provisions of section 12 of this Act shall be deemed to have come into force on and from the 31st day of March, 2020.

(4) The provisions of sections 11 and 14 of this Act shall be deemed to have come into force with effect on and from 1st July, 2017.

Amendment of section 2.

2. In section 2 of the Andhra Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the Principal Act), in clause (114), for sub-clauses (c) and (d), the following sub-clauses shall be substituted, namely:

"(c) Dadra and Nagar Haveli and Daman and Diu;

(d) Ladakh;".

Amendment of section 10.

3. In section 10 of the Principal Act, in sub-section (2), in clauses (b), (c) and (d), after the words "of goods", the words "or services" shall be inserted.

Amendment of section 16.

4. In section 16 of the Principal Act, in sub-section (4), the words "invoice relating to such" shall be omitted.

Amendment of section 29.

5. In section 29 of the Principal Act, in sub-section (1), for clause (c), the following clause shall be substituted, namely:

"(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25.".

Amendment of section 30.

6. In section 30 of the Principal Act, to sub-section (1), the following proviso shall be inserted, namely:

"Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,-

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Chief Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a)."

Amendment of section 31.

7. In section 31 of the Principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:
"Provided that the Government may, on the recommendations of the Council, by notification,

(a) specify the categories of services or supplies in respect of which a
tax invoice shall be issued, within such time and in such manner as may be
prescribed;

(b) subject to the condition mentioned therein, specify the categories of
services in respect of which—

(i) any other document issued in relation to the supply shall be deemed
to be a tax invoice; or

(ii) tax invoice may not be issued.”.

8. In section 51 of the Principal Act,—

(a) for sub-section (3), the following sub-section shall be substituted,
namely:—

“(3) A certificate of tax deduction at source shall be issued in such
form and in such manner as may be prescribed.”.

(b) sub-section (4) shall be omitted.

9. In section 122 of the Principal Act, after sub-section (1), the following
sub-section shall be inserted, namely:—

“(1A). Any person who retains the benefit of a transaction covered under
clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance
such transaction is conducted, shall be liable to a penalty of an amount
equivalent to the tax evaded or input tax credit availed of or passed on.”.

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

(i) for the words “Whoever commits any of the following offences”, the
words “Whoever commits, or causes to commit and retain the benefits arising
out of, any of the following offences” shall be substituted;

(ii) for clause (c), the following clause shall be substituted, namely:—

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or
fraudulently avails input tax credit without any invoice or bill;”;

(iii) in clause (e), the words “, fraudulently avails input tax credit” shall be omitted.
11. In section 140 of the Principal Act,—

(a) in sub-section (1), after the words "existing law", the words "within such time and" shall be inserted;

(b) in sub-section (2), after the words "appointed day", the words "within such time and" shall be inserted;

(c) in sub-section (3), for the words "goods held in stock on the appointed day subject to", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted;

(d) in sub-section (5), for the words "existing law", the words "existing law, within such time and in such manner as may be prescribed" shall be substituted;

(e) in sub-section (6), for the words "goods held in stock on the appointed day subject to", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted;

12. After section 168 of the Principal Act, the following section shall be added, namely,—

"168A. Power of government to extend time limit in special circumstances:- (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Goods and Services Tax Council, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation.— For the purposes of this section, the expression "force majeure" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

13. In section 172 of the Principal Act, in sub-section (1), in the proviso, for the words "three years", the words "five years" shall be substituted.

14. In Schedule II to the Principal Act, in paragraph 4, in sub-paras (a) and (b), the words "whether or not for a consideration," where they occur, shall be omitted.

GONTU MANOHARAREDDY,
Secretary to Government,
Legal and Legislative Affairs & Justice,
Law Department.