

GOVERNMENT OF ANDHRA PRADESH
REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

Office of
the Chief Commissioner State Taxes
Andhra Pradesh
Eedupugallu
Vijayawada.

27/08/2020

C I R C U L A R

Sub: APVAT Act, 2005 and APGST Act, 2017 - Industrial Investment Promotion Policy, 2015-20 – Certificate of payment of Tax for the purpose of reimbursement by the Industries Department – Modified Form A certificate – Circular instructions issued by the CCST - certain issues raised by the field officers – clarification sought from the Department of Industries – instructions issued to the field officers - Reg.

Ref: 1) G.O.Ms.No.108, I&C (P&I) Dept., Dt.14-11-2015.
2) Circular instructions issued by the CCST in Ref.No.AII(3)/213/2013, Dated:22/11/2018.
3) Government MEMO.N o.REV 03-14023/3/2018-AC-ENFT-CCST, Dated: **12/12/2018** .
4) Lr addressed to Director of Industries Vide CCTs Ref. No. AII(3)/213/Dt 22.06.2020

The Attention of all the field officers is invited to the subject and references cited. A circular in 2nd cited was issued for certification of amount eligible for industrial incentives, which was ratified by the Government vide 3rd cited. In this regard, the field officers have expressed certain doubts whether the eligibility of tax paid under Reverse charge, under GST is eligible for certification. In consultation with the Department of Industries, this is to clarify that the amount of tax paid (in cash) under Reverse charge which is utilised as credit for payment of the tax output tax (SGST) is eligible for certification in Form – A. The amount paid under Reverse charge, but not utilized as credit for payment of output tax is not eligible.

PEEYUSH KUMAR, COMM(PK),

COMMISSIONER-CCT

Chief Commissioner State Tax

To

All the Joint Commissioners State Tax,