Registered No. HSE-49/2016

ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

W.No.39 AMARAVATI, THURSDAY, SEPTEMBER 24, 2026 **G.607**

PART I - NOTIFICATIONS BY GOVERNMENT, HEADS OF DEPARTMENTS AND OTHER OFFICERS

--x--

NOTIFICATIONS BY GOVERNMENT

REVENUE DEPARTMENT

(CT)

THE ANDHRA PRADESH STATE TAX SERVICE RULES - CERTAIN AMENDMENTS.

[G.O.Ms.No. 598, Revnue (CT), 22nd September, 2026.]

NOTIFICATION

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and of all other powers hereunto enabling, the Governor of Andhra Pradesh hereby makes the following amendments to the Andhra Pradesh Commercial Taxes Service Rules, as amended and renamed as the Andhra Pradesh State Tax Service Rules, issued in G.O.Ms.No.360, Revenue (CT-I) Department, dated 23.04.1994 and as subsequently amended from time to time. This Notification shall be deemed to have come into force with effect on and from 15.07.2026.

AMENDMENTS

In the said Rules,—

(1) In Rule 1, under short title for the words and expressions "The Andhra Pradesh State Tax Service Rules" the words and expressions "The Andhra Pradesh State (Commercial Tax) Service Rules" shall be substituted.

(2) In Rule 2, under the heading "Constitution", after Category (6), the following category shall be added, namely:

Category (7) – Goods and Services Tax Officer.

(3) In Rule 3, after Serial No. 6, the following shall be added, namely:

7) Goods and Services Tax Officer	(I) 1. By Direct Recruitment 2. By Transfer from the category of Senior Office Assistant.
	(II) The total cadre strength shall be filled in the following manner: 33⅓ % - By Direct Recruitment 66⅔ % - By Transfer from Senior Office Assistant.

(3) In Rule 4, in clauses (a) and (b), the words "Goods and Services Tax Officer" shall be inserted after the words "Assistant Commissioner of State Tax".

(4) In Rule 5,

(i) clause (b), the words "Goods and Services Tax Officer" shall be inserted after the words "Assistant Commissioner of State Tax".

(ii) In the Annexure appended to Rule 5, under columns (1), (2) and (3), the following entries shall be added, at the end of table and under category 6:

Category	**Method of appointment**	**Qualifications**
(1)	**(2)**	**(3)**
7) Goods and Services Tax Officer	By Direct Recruitment	Must possess a Degree from a University in India established or incorporated by or under a Central Act or a State Act, or any other equivalent recognised qualification by U.G.C Must pass the following tests during the period of probation: (i) Government Technical Examination in Book-keeping by the Lower Grade, or any other qualification recognised as equivalent by the State Government; (ii) Account Test for Subordinate Officers, Part-I, or Accountant Test for Executive Officers; and (iii) Part-I: Commercial Taxes Laws and Rules and Part-II: Other Laws, as per the syllabus prescribed by the Government from time to time.
	By Transfer from Senior Office Assistant	Must have passed the following tests: (i) Government Technical Examination in Book-keeping by the Lower Grade, or any other qualification recognised as equivalent by the State Government; (ii) Account Test for Subordinate Officers, Part-I, or Accountant Test for Executive Officers; and (iii) Part-I: Commercial Taxes Laws and Rules and Part-II: Other Laws, as per the syllabus prescribed by the Government from time to time.

(5) In Rule 6, the following expression shall be substituted, namely:

"6. Minimum Service for Promotion/Appointment by Transfer: No member of the service shall be eligible for promotion or appointment by transfer from a lower category, to the next higher category, unless he/she has put in not less than two (2) years of service in such lower category."

(6) In Rule 8, for clauses (c) and (d), the following clauses shall be added, namely:

(c) Every person appointed by direct recruitment as Goods and Services Tax Officer shall undergo training for a period of six months, as per the programme prescribed by the Chief Commissioner of State Tax from time to time.

(d) Every person appointed by transfer as Goods and Services Tax Officer shall undergo training for a period of three months, as per the programme prescribed by the Chief Commissioner of State Tax from time to time.

(7) In Rule 10, in the existing Table, the following entries shall be substituted; namely;-

Category and post	**Unit of Appointment**	**Appointing Authority**
(1)	**(2)**	**(3)**
5) Assistant Commissioner of State Tax and 6) Deputy Assistant Commissioner of State Tax	Multi Zone I: Comprising Zone I, Zone II and Zone III	Chief Commissioner of State Tax
	Multi Zone II: Comprising Zone IV, Zone V and Zone VI	
7) Goods and Services Tax Officer	Zone-I: Comprising of Srikakulam, Parvathipuram Manyam, Vizianagaram, Visakhapatnam and Anakapalli Districts	Chief Commissioner of State Tax
	Zone-II: Comprising of Alluri Sitaramaraju, East Godavari, Kakinada & Dr.B.R. Ambedkar Konaseema Districts	
	Zone-III: Comprising of Eluru, West Godavari, Krishna & NTR Districts	
	Zone-IV: Comprising of Guntur, Palnadu, Bapatla, Prakasam, Sri Potti Sriramulu Nellore Districts	
	Zone-V: Comprising of Chittoor, Tirupathi, YSR Kadapa & Annamayya Districts	
	Zone-VI: Comprising of Kurnool, Nandyala, Anantapuramu & Sri Sathya Sai Districts	

Note 1: The Unit of Appointment specified in Column (2) of the Table above shall constitute a separate unit for the purposes of appointment, recruitment, discharge, seniority, promotion, transfer and other service matters in terms of Paragraph 5(1) of the Presidential Order, 2025.
Note 2: The extent of reservation in favour of local candidates in direct recruitment to the categories of posts to be filled by direct recruitment shall be ninety-five percent (95%), as specified in the Presidential Order, 2025.

PEEYUSH KUMAR,
Principal Secretary to Government.

---x---

Published and Uploaded by the Commissioner of Printing, Government of Andhra Pradesh at Government Regional Press, Vijayawada, www.apegazette.cgg.gov.in