

**PRL. DISTRICT COURT :: WEST GODAVARI :: ELURU : DT.05-11-2024.**

Communicated the copy of Hon'ble High Court's letter in ROC.No.345/E1/2023, Dt.21.10.2024 along with G.O.Rt.No.1031, Law (L and LA&J-Home Courts-A), Dt.08.10.2024, with regard to revised Notification conferring the jurisdiction on the Court of IV Additional District Judge, Visakhapatnam which is Special Judge's Court for Trial of Economic Offences, to try the cases under;

- I. The Central Goods and Services Tax (CGST) Act, 2017.
- II. The Andhra Pradesh Goods and Services Tax (APGST) Act, 2017.
- III. The Integrated Goods and Services Tax (GST) Act, 2017.

In addition to the 13 Allied Acts, which were specified in the previous Notifications in regard thereto.

*C. Purnachandrababu*  
**PRL. DISTRICT JUDGE,**  
**W.G., ELURU.**

**Copy to :-**

1. All the Judicial Officers in the Unit of West Godavari
2. The Secretary, DLSA, Eluru.
3. The Chairman, PLAPUS, Eluru.
4. The Special Magistrate Court, Tanuku.
5. All the Special Judicial Magistrate of II Class Courts (Morning Courts) in the Unit of West Godavari.
6. All the Bar Associations in the Unit of West Godavari.
7. The Superintendent of Police, Eluru District, Eluru, West Godavari, Bhimavaram and Rajamahendravaram, East Godavari, for information.
8. The District Revenue Officer, Eluru District, Eluru, West Godavari, Bhimavaram and Rajamahendravaram, East Godavari, for information.
9. The Revenue Division Officer, Eluru District, Eluru, for information.
10. The Mandal Revenue Officer, Eluru District, Eluru, for information.
11. The Superintendent, Accounts Section, Central Nazareth, OP-Cell, P.Tr Section, Copyist Section of the Principal District Court, Eluru.
12. The In-charge System Officer (e-Courts project), Principal District Court, Eluru, with a direction to place the same in the Principal District Court's website and send **e-mails** to all the Officers.

*Dis No. 7235*

*Dt: 5/11/24*

V.S.S. SRINIVASA SARMA  
REGISTRAR (ADMINISTRATION)



AMARAVATI,  
21-10-2024.

R.O.C. No.345/E1/2023

To,  
The Principal District & Sessions Judges,  
Andhra Pradesh.

Madam/Sir,



Sub: Economic Offences Court in Visakhapatnam - Orders of the Government issued to include the GST Acts under the purview of the Special Judge's Court (Court of IV Additional District Judge, Visakhapatnam) for trial of Economic Offences under specified Central Acts arising within the territory of the State of Andhra Pradesh" – Communication of - Regarding.

R/2769  
26/10/24

- Ref: 1. Letter No.2230696/Courts.A/A2/2023, dated 10.10.2023 from the Secretary to Government, Law Department, A.P Secretariat.  
2.Letter.F.No.Commr/1/2023/01, dated 09.10.2023 from the Commissioner of Central Tax & Customs, Guntur.  
3.G.O Rt.No.297, Home (Courts-A) Dept., Dated 30.04.2016.  
4.High Court's letter Roc.No.345/E1/2023, dt.21.03.2024.  
5.G.O.Rt.No.635, Home (Courts-A) Dept., Dated 02.08.2024.  
6.G.O.Rt.No.1031, Home (Courts-A) Dept., Dated 08.10.2024.

\* \* \*

I am to state that the Government vide G.O.Rt.No.1031, Home (Courts-A) Dept., Dated 08.10.2024 had issued a revised Notification conferring the jurisdiction on the Court of IV Additional District Judge, Visakhapatnam which is Special Judge's Court for trial of Economic Offences, to try the cases under;

- (i) The Central Goods and Services Tax (CGST) Act, 2017,
- (ii) The Andhra Pradesh Goods and Services Tax (APGST) Act, 2017
- (iii) The Integrated Goods and Services Tax (GST) Act, 2017

in addition to the 13 Allied Acts, which were specified in the previous Notifications in regard thereto.

You are requested to take necessary action in the matter.

Yours Sincerely,

REGISTRAR (ADMINISTRATION)

Circular  
to all  
to  
G.O.  
G.O.  
G.O.  
2024

Encl: G.O.Rt.No.1031, dt.08.10.2024



**GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT**

Home (Courts.A) Department - Civil and Criminal - Designation of the Court of IV Additional District and Sessions Judge, Visakhapatnam, as Special Court for trial of Economic Offences under the specified Central Acts for entire State of Andhra Pradesh and also Goods and Services Tax (GST) Acts, in supersession of earlier orders - Orders - Issued.

**LAW (L AND LA&J (HOME -COURTS-A) DEPARTMENT**

**G.O. Rt.No.1031**

**Dated: 08.10.2024**  
**Read the following:-**

1. G.O.Rt.No.734, Home (Courts.A) Department, Dated:13-3-1981.
2. G.O.Rt.No.297, Home (Courts.A) department, Dated: 30.04.2016.
3. From the Commissioner of Central Tax & Customs, Guntur, Lr.F.No.Commr/I/2023/01, dt.09.10.2023.
4. Govt. Letter No.2230696/Courts.A/A2/2023, Dated: 10.10.2023.
5. From the Registrar (Administration), High Court of A.P., Lr.ROC.No.345/E1/2023, dated:21.03.2024.
6. G.O.Rt.No.635, Home (Courts-A) Dept., Dated 02.08.2024.
7. From the Registrar (Administration), High Court of A.P., Lr.ROC.No.345/E1/2023, dated: 04.09.2024.

-:0:-

**ORDER:-**

In the circumstances reported by the Registrar (Administration), High Court of Andhra Pradesh, in the reference 7<sup>th</sup> read above, Government after consideration of the matter and in supersession of the earlier orders issued in the G.O. 6<sup>th</sup> read above, hereby confer the jurisdiction on the Court of IV Additional District and Sessions Judge, Visakhapatnam, which is designated as Special Court for trial of Economic Offences, to try the cases under (i) The Central Goods and Services Tax (CGST) Act, 2017, (ii) The Andhra Pradesh Goods and Services Tax (APGST) Act, 2017 and (iii) The Integrated Goods and Services Tax (GST) Act, 2017 in addition to 13 Allied Acts, which were specified in the previous Notification, arising within the territory of the State of Andhra Pradesh.

(Contd..P.2)

2. Accordingly, the following notification will be published in the Andhra Pradesh Gazette, dated:08.10.2024

**NOTIFICATION**

In exercise of the powers conferred by the proviso to Sub-Section (1) of Section 9 read with clause (1) of Section 2 of THE BHARATIYA NAGARIK SURAKSHA SANHITA, 2023 and after consultation with the Hon'ble High Court of Andhra Pradesh, and in modification of the Notifications issued by the Government of Andhra Pradesh on the subject matter, the Governor of Andhra Pradesh hereby,-

- (i) Designates the Court of IV Additional District and Sessions Judge, Visakhapatnam, as Special Court for trial of offences arising under the enactments mentioned in the Annexure - II hereto in addition to the offences arising under the enactments mentioned in the Annexure-1 and specify the whole State of Andhra Pradesh as the local area for the designated Court; and
- (ii) it shall be a Special Court of Judicial Magistrate of First Class to try cases, arising under the enactments mentioned in the annexures hereto, even if such cases include offences punishable under the Bharatiya Nyaya Suraksha Sanhita, 2023 and any other enactments if such offences form part of the same transaction and the said Court shall be known, as the Court the Special Judge for Economic Offences.

**ANNEXURE-I**

1.	The Central Excise & Salt Act, 1944(now Central Excise Act, 1944)
2.	The Imports and Exports (Control) Act, 1947
3.	The Wealth Tax Act, 1957
4.	The Income Tax Act, 1961
5.	The Gold (Control) Act, 1968
6.	The Foreign Exchange Regulation Act, 1973
7.	The Customs Act, 1962
8.	The Companies Profits (Surtax) Act, 1964

(Contd..P.3)



9.	The Gift Tax Act, 1958
10.	The Export (Quality Control & Inspection) Act, 1963
11.	The Companies Act, 1956
12.	Monopolies and Restrictive Trade Practices Act, 1969
13.	Offences pertaining to Service Tax matters (arising out of Chapter-V and V-A of Finance Act, 1994)

**ANNEXURE -II**

1.	The Central Goods and Services Tax (CGST) Act, 2017.
2.	The Andhra Pradesh Goods and Services Tax (APGST) Act, 2017
3.	The Integrated Goods and Services Tax (GST) Act, 2017

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

**V. SUNITHA  
SECRETARY TO GOVERNMENT (FAC)  
LEGAL AND LEGISLATIVE AFFAIRS & JUSTICE  
LAW DEPARTMENT**

To

The Commissioner of Printing Stationery & Stores Purchase,  
Mutyalampadu, Vijayawada (He is requested to publish the notification in  
the Gazette and furnish 50 copies to High Court, and 25 copies to the  
Government.

✓ The Registrar (Administration), High Court of Andhra Pradesh.

The Commissioner of Central Tax & Customs, Guntur.

All Collectors & District Magistrates of the State.

Copy to:-

The OSD to Minister (Law & Justice)

The Law (C) Department.

SF/SC.

**//FORWARDED::BY ORDER//**

  
**SECTION OFFICER**