The Andhra Pradesh Value Added Tax Act, 2005

Act 5 of 2005

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AP VALUE ADDED TAX ACT – 2005

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PART IV-B EXTRAORDINARY

PUBLISHED BY AUTHORITY

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ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.

The following Act of the Andhra Pradesh Legislative Assembly which was reserved by the Governor on the 16th March, 2005 for the consideration and assent of the President received the assent of the President on the 25th March, 2005 and the said assent is hereby first published on the 28th March, 2005 in the Andhra Pradesh Gazette for general information :-

ACT No. 5 OF 2005.

AN ACT TO PROVIDE FOR AND CONSOLIDATE THE LAW RELATING TO LEVY OF VALUE ADDED TAX ON SALE OR PURCHASE OF GOODS IN THE STATE OF ANDHRA PRADESH AND FOR MATTERS CONNECTED THEREWITH AND INCIDENTAL THERETO

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty sixth Year of the Republic of India as follows:

CHAPTER - I
PRELIMINARY

1. This Act may be called the **Andhra Pradesh Value Added Tax Act**, **2005.**

(2) It extends to the whole of the state of Andhra Pradesh.

(3) a) Sections 1,2,17,18 and 78 shall be deemed to have come into force with effect from 31st January, 2005 and

b) The remaining provisions shall come into force on such date as the Government may, by notification, appoint.

2. In this Act, unless the context otherwise requires—

(1) **'Additional Commissioner'** means any person appointed to be an Additional Commissioner of Commercial Taxes under Section 3-A;

(2) **'Appellate Deputy Commissioner'** means any person appointed under Section 3-A to be an Appellate Deputy Commissioner or any other officer not below the rank of Deputy Commissioner authorized by the Commissioner to be an Appellate Deputy Commissioner;

(3) **'Appellate Tribunal'** means the Appellate Tribunal appointed under Section 3;

(4) **'Assessing authority'** means any officer of the Commercial Taxes Department authorized by the Commissioner to make any assessment in such area or areas or the whole of the State of Andhra Pradesh;

(5) **'Assistant Commissioner'** means any person appointed to be an Assistant Commissioner of Commercial Taxes under Section 3-A;

(6) **'Business'** includes:

(a) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture whether or not such trade, commerce, manufacture, adventure or concern is carried on or undertaken with a motive to make gain or profit and whether or not any gain or profit accrues there from;

(b) any transaction in connection with, or incidental or ancillary to, such trade, commerce, manufacture, adventure or concern; and

(c) any transaction in connection with commencement or incidental or ancillary to the commencement or closure of such trade, commerce, manufacture, adventure or concern;

Explanation: - For the purpose of this clause —

(i) the activities of raising of manmade forests or rearing of seedlings or plants shall be deemed to be business;

(ii) any transaction of sale or purchase of capital goods pertaining to such trade, commerce manufacture, adventure or concern shall be deemed to be business;

(iii) a sale by a person whether by himself or through an agent of agricultural or horticultural produce grown by himself or grown on any land whether as owner or tenant in a form not different from the one in which it was produced, save mere cleaning, grading or sorting does not constitute business;

(7) **'Casual trader'** means a person who, whether as principal, agent or in any other capacity, carries on occasional transactions of a business nature involving the buying, selling, or distribution of goods in the State, whether for cash or for deferred payment, or for commission, remuneration or other valuable consideration;

(8) **'Commissioner'** means any person appointed by the Government to be the Commissioner of Commercial Taxes under Section 3-A;

(9) **'Commercial Tax Officer'** means any person appointed to be Commercial Tax Officer under Section 3-A;

(10) **'Dealer'** means any person who carries on the business of buying, selling, supplying or distributing goods or delivering goods on hire purchase or on any system of payment by instalments, or carries on or executes any works contract involving supply or use of material directly or otherwise, whether for cash or for deferred payment, or for commission, remuneration or other valuable consideration, and includes:

(a) a company, a Hindu undivided family or any society including a co- operative society, club, firm or association which carries on such business;

(b) a society including a co-operative society, club, firm or association which buys goods from, or sells, supplies or distributes goods to its members;

(c) a casual trader, as herein before defined;

(d) any person, who may, in the course of business of running a restaurant or an eating house or a hotel by whatever name called, sells or supplies by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink whether or not intoxicating;

(e) any person, who may transfer the right to the use of any goods for any purpose whatsoever whether or not for a specified period in the course of business to any other person;

(f) a commission agent, a broker, a delcredere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of any principal;

Explanation I: Every person who acts as an 'agent of a non-resident dealer', that is, as an agent on behalf of a dealer residing outside the State, and buys, sells, supplies or distributes goods in the State or acts on behalf of such dealer as:-

(i) a mercantile agent as defined in the Sale of Goods Act, 1930; or

(ii) an agent for handling goods or documents of title relating to goods; or

(iii) an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or payment and every local branch of a firm or company situated outside the State; shall be deemed to be a dealer for the purpose of the Act;

Explanation II: Where a grower of agricultural or horticultural produce sells such produce grown by himself on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise, in a form different from the one in which it was produced after subjecting it to any physical, chemical or any process other than mere cleaning, grading or sorting, he shall be deemed to be a dealer for the purpose of the Act;

Explanation III: The Central Government or the State Government which, whether or not in the course of business, buys, sells, supplies or distributes goods, directly or otherwise, for cash or for deferred payment or for commission,

remuneration or other valuable consideration shall be deemed to be a dealer for the purposes of the Act;

Explanation IV: Each of the following persons and bodies, whether or not in the course of business, who sells or disposes of any goods including unclaimed or confiscated or unserviceable goods or scrap, surplus, old, obsolete, or discarded material or waste products whether by auction or otherwise, directly or through an agent for cash, or for deferred payment or for any other valuable consideration shall be deemed to be a dealer to the extent of such disposals or sales, namely:-

(i) Port Trust;

(ii) Municipal Corporations, Municipal Councils, and other local authorities;

(iii) Railway authorities;

(iv) Shipping, transport and construction companies;

(v) Air transport companies and air-lines including National Airport Authority;

(vi) Transporters holding permits for transport vehicles granted under the Motor Vehicles Act, 1988 which are used or adopted to be used for hire;

(vii) Andhra Pradesh State Road Transport Corporation;

(viii) Customs Department of the Government of India administering the Customs Act, 1962;

(ix) Insurance and financial corporations or companies and Banks included in the Second Schedule to the Reserve Bank of India Act, 1934;

(x) Advertising agencies;

(xi) Any other Corporation, company, body or authority owned or set up by or subject to administrative control of the Central Government or any State Government;

Explanation V: Save as otherwise expressly provided for under the Act, the word 'dealer' shall include a VAT dealer and a TOT dealer.

(11) **'Deputy Commercial Tax Officer'** means any person appointed to be a Deputy Commercial Tax Officer under Section 3-A;

(12) **'Deputy Commissioner'** means any person appointed to be a Deputy Commissioner of Commercial Taxes under Section 3-A;

(13) **'Exempt sale'** means a sale of goods on which no tax is chargeable, and consequently no credit for input tax related to that sale is allowable;

(14) **'Exempted Turnover'** means the aggregate of sale prices of all goods exempted under the Act and full or part of the actual value or fair market value of all transactions not taxable under the provisions of the Act, including transactions falling under Section 6A of the *(Sales Tax levy validation Act 1956;) "Central Sales Tax Act, 1956;"

(*substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f. 29-08-2005)

(15) **'Fair market value'** means the price that the goods would ordinarily fetch on sale in the open market on the date of sale or dispatch or transfer of such goods;

(16) **'Goods'** means all kinds of movable property other than newspapers, actionable claims, stocks, shares and securities, and includes all materials, articles and commodities including the goods as goods or in some other form, involved in the execution of a works contract or those goods used or to be used in the construction, fitting out, improvement or repair of movable or immovable property and also includes all growing crops, grass and things attached to or forming part of the land which are agreed to be severed before sale or under the contract of sale;

(17) **'Goods vehicle'** means any motor vehicle constructed or adapted for the carriage of goods, or any other motor vehicle not so constructed or adapted when used for the carriage of goods solely or in addition to passengers and also includes every wheeled conveyance;

(18) **'Government'** means the State Government of Andhra Pradesh.**;**

(19) **'Input tax'** means the tax paid or payable under the Act by a VAT dealer to another VAT dealer on the purchase of goods in the course of business;

(20) **'Joint Commissioner'** means any person appointed to be a Joint Commissioner of Commercial Taxes under Section 3-A;

(21) **'Notification'** means a notification published in the Andhra Pradesh Gazette and the word 'notified' shall be construed accordingly;

(22) **'Output tax'** means the tax paid or payable by a VAT dealer on the sale of goods to another VAT dealer or any other person;

(23) **'Place of business'** means any place where a dealer purchases or sells goods and includes:

(a) any warehouse, godown or other place where goods are stored or processed or produced or manufactured; or

(b) any place where a dealer keeps his books of accounts; or

(c) any place where business is carried on through an agent by whatever name called, the place of business of such agent;

(24) **'Prescribed'** means prescribed by the Rules made under the Act;

(25) **'Purchase Price'** means the amount of valuable consideration paid or payable by a person for any purchase made including any sum charged for anything done by the seller in respect of the goods at the time of or before delivery thereof;

Explanation I: - Where the purchase is effected by way of transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract, purchase price shall mean the total consideration for the works contract; and for the purpose of levy of tax, purchase price shall be taken to mean the price as may be determined in accordance with the rules, by making such deductions from the total consideration for the works contract as may be prescribed;

Explanation II: - The amount of duties levied or leviable on the goods under the Central Excise Act, 1944, or the Customs Act, 1962 shall be deemed to be part of the purchase price of such goods, whether such duties are paid or payable by or on behalf of the seller or the purchaser or any other person;

Explanation III: - Purchase price shall not include tax paid or payable by a person in respect of such purchase;

(26) **'Return'** means any return required to be furnished under the Act or the Rules made thereunder;

(27) **'Rules'** means rules made under the Act;

(28) **'Sale'** with all its grammatical variations and cognate expressions means every transfer of the property in goods (whether as such goods or in any other form in pursuance of a contract or otherwise) by one person to another in the course of trade or business, for cash, or for deferred payment, or for any other valuable consideration or in the supply or distribution of goods by a society (including a co-operative society), club, firm or association to its members, but does not include a mortgage, hypothecation or pledge of, or a charge on goods.

Explanation I :- A delivery of goods on the hire purchase or any system of payment by instalments shall, notwithstanding the fact that the seller retains the title in the goods, as security for payment of the price, be deemed to be a sale.

Explanation II :- (a) Notwithstanding anything contained in the Indian Sale of Goods Act, 1930 a sale or purchase of goods shall be deemed, for the purpose of the Act to have taken place in the State, wherever the contract of sale or purchase might have been made, if the goods are within the State.

(i) in the case of specific or ascertained goods, at the time the contract of sale or purchase is made; and

(ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of the other party is prior or subsequent to such appropriation.

(b) Whether there is a single contract of sale or purchase of goods situated at more places than one, the provisions of Clause (a) shall apply as if there were separate contracts in respect of the goods at each of such places.

Explanation III:- Notwithstanding anything contained in the Act or in the Indian Sale of Goods Act, 1930 two independent sales or purchases shall for the purposes of the Act, be deemed to have taken place.

(1) When the goods are transferred from a principal to his selling agent and from the selling agent to his purchaser, or

(2) When the goods are transferred from the seller to a buying agent and from the buying agent to his principal, if the agent is found in either of the cases aforesaid.

(i) to have sold the goods at one rate and to have passed on the sale proceeds to his principal at another rate; or

(ii) to have purchased the goods at one rate and to have passed them on to his principal at another rate; or

(iii) not to have accounted to his principal for the entire collections or deductions made by him, in the sales or purchases effected by him on behalf of his principal; or

(iv) to have acted for a fictitious or non-existent principal.

Explanation IV:- A transfer of right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration shall be deemed to be a sale.

Explanation V:- Notwithstanding anything contained in the Act or in the Indian Sale of Goods Act, 1930 the sale of goods includes the supply, by way of or as part of any service or in any manner whatsoever, of goods, being food or other article for human consumption or any drink (whether or not intoxicating) where such supply or service, is for cash, deferred payment or other valuable consideration and such supply of any goods shall be deemed to be a sale of those goods by the person making the supply of those goods to the person to whom such supply is made.

Explanation VI :- Whenever any goods are supplied or used in the execution of a works contract, there shall be deemed to be a transfer of property in such goods, whether or not the value of the goods so supplied or used in the course of execution of such works contract is shown separately and whether or not the value of such goods or material can be separated from the contract for the service and the work done.

Explanation VII :- Notwithstanding anything contained in the Indian Sale of Goods Act, 1930 a sale or purchase of goods shall, for the purposes of the Act be deemed to have taken place where in the course of any scheme whether called as "Lucky Gift Scheme" or by any other name, any goods are transferred by the person who runs such scheme to any other person who is a subscriber to that scheme, provided that all the subscribers to the scheme have agreed to contribute a specific sum periodically or otherwise, towards the cost of any article agreed to be sold or given to the winner of the draw held by the holder of the scheme; and the turnover for the purpose of this explanation shall be the amount which would have been payable by the subscriber had he not won the prize till the end of the series of draw;

Explanation VIII:- Every transfer of property in goods by the Central Government or the State Government for cash or for deferred payment or for any other valuable consideration, whether or not in the course of business shall be deemed to be a sale for the purpose of the Act;

(29) **'Sale Price'** means :-

(a) the total amount set out in the tax invoice or bill of sale; or

(b) the total amount of consideration for the sale or purchase of goods as may be determined by the assessing authority, if the tax invoice or bill of sale does not set out correctly the amount for which the goods are sold; or

(c) if there is no tax invoice or bill of sale, the total amount charged as the consideration for the sale or purchase of goods by a VAT dealer or TOT dealer either directly or through another, on his own account or on account of others, whether such consideration be cash, deferred payment or any other thing of value and shall include:

(i) the value of any goods as determined by the assessing authority:

(a) to have been used or supplied by the dealer in the course of execution of the works contract; or

(b) to have been delivered by the dealer on hire purchase or any other system of payment by instalments; or

(c) to have been supplied or distributed by a society including a Co-operative Society, Club, firm or association to its members, where the cost of such goods is not separately shown or indicated by the dealer and where the cost of such goods is separately shown or indicated by the dealer, the cost of such goods as shown or indicated;

(ii) any other sum charged by the dealer for anything done in respect of goods sold at the time of, or before, the delivery of the goods;

(iii) any other sum charged by the dealer, whatever be the description, name or object thereof;

Explanation-I – Subject to such conditions and restrictions, if any, as may be prescribed in this behalf, any cash or other discount on the price allowed in respect of any sale and any amount refunded in respect of articles returned by customers shall not be included in the sale price;

Explanation-II – For the purpose of determination of sale price and levy of Value Added Tax, the Value Added Tax charged or chargeable shall not form part of Sale Price;

(30) **'Schedule'** means a Schedule appended to the Act;

(31) **'Special Rate of Tax'** means the rates of tax specified in Schedule - VI;

(32) **'State'** means the State of Andhra Pradesh;

(33) **'State Representative'** means an officer of the Commercial Taxes Department not below the rank of Assistant Commissioner appointed by the State Government to receive on their behalf notices issued by the Appellate Tribunal and generally to appear, act and plead on their behalf in all proceedings before the Appellate Tribunal and includes an officer authorized to act on his behalf in his absence;

(34) **'Tax'** means a tax on the sale or purchase of goods payable under the Act and includes:

a) a tax on the transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;

b) a tax on the transfer of property in goods whether as goods or in some other form involved in the execution of a works contract;

c) a tax on the delivery of goods on hire purchase or any system of payment by instalments;

d) a tax on the transfer of the right to use any goods for any purpose whether or not for a specified period for cash, deferred payment or other valuable consideration;

e) a tax on the supply of goods by any un-incorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;

f) a tax on the supply, by way of or as part of any service or in any other manner whatsoever of goods, being food or any other article for human consumption or any drink whether or not intoxicating, where such supply or service is for cash, deferred payment or other valuable consideration;

(35) **'Tax invoice'** means a sale invoice containing such details as may be prescribed and issued by a VAT dealer to another VAT dealer;

(36) **'Tax period'** means a calendar month or any other period as may be prescribed;

(37) **'Taxable Sale'** means a sale of goods taxable under the Act and under the Central Sales Tax Act, 1956 and shall include sale of any goods exported outside the territory of India or sold in the course of export;

(38) **Taxable turnover'** means the aggregate of sale prices of all taxable goods;

Explanation-I: For the purpose of a VAT dealer, it shall not include the amount of VAT paid or payable, but shall include the sale price of zero-rated sales;

EXPLANATION-II: THE SALE PRICE RELATING TO SECOND AND SUBSEQUENT SALE OF GOODS SPECIFIED IN SCHEDULE VI SHALL NOT FORM PART OF TAXABLE TURNOVER;

(39) **'Total turnover'** means the aggregate of sale prices of all goods, taxable and exempted, sold at all places of business of the dealer in the State, including transactions falling under Section 8 of the Act and under Section 6A of the Central Sales Tax Act, 1956 and shall also include the gross consideration received or receivable towards execution of works contract;

(40) **'Turnover tax' or TOT** means a tax on the taxable turnover of dealers registered or liable to be registered for TOT;

(41) **'Turnover Tax Dealer' or TOT** dealer means any dealer who is registered or liable to be registered for TOT;

(42) **'VAT'** means Value Added Tax on sales, levied under the provisions of the Act;

(43) **'VAT dealer'** means a dealer who is registered for VAT;

(44) **'Vessel'** includes any ship, barge, boat, raft, timber, bamboos or floating materials propelled in any manner;

(45) **'Works Contract'** includes any agreement for carrying out for cash or for deferred payment or for any other valuable consideration, the building construction, manufacture, processing, fabrication, erection, installation, laying, fitting out, improvement, modification, repair or commissioning of any movable or immovable property;

(46) **'Year'** means the twelve-month period ending on the thirty first day of March;

(47) **'Zero rated sales'** for the purpose of the Act, means a sale of goods in the course of inter-State trade or commerce, exports to outside the territory of India including sales in the course of export and sale of goods to any unit located in Special Economic Zone as may be notified.

CHAPTER – II

APPELLATE TRIBUNAL AND APPOINTMENT OF OFFICERS

3. (1) The Government shall appoint an Appellate Tribunal consisting of a Chairman and two other members to exercise the functions conferred on the Appellate Tribunal by or under the Act. The Chairman shall be a judicial officer not below the rank of a District Judge Grade-I and of the other two members, one shall be an officer of the State Government not below the rank of a Joint Commissioner of Commercial Taxes and the other shall be an officer of the Indian Revenue Service not below the rank of an Additional Commissioner.

(2) Any vacancy in the membership of the Appellate Tribunal shall be filled up by the State Government.

(3) Notwithstanding anything contained in sub-section (1), the Government may at any time, by order, constitute an additional Bench of the Tribunal, consisting of a Chairman who shall be a District Judge Grade – I and two members of whom one shall be an Officer of the State Government not below the rank of a Joint Commissioner of Commercial Taxes and the other shall be an officer of the Indian Revenue Service not below the rank of an Additional Commissioner to function at such place and for such period as may be specified therein.

(4) Where any orders passed by the Benches specified in sub-section (1) and (3) are in conflict with each other on same issue the senior Chairman of the two benches, on application or suo-moto shall constitute and preside over a full Bench of not less than five members in the manner specified in the regulations made under sub-section (5) and the decision of such bench shall be final.

(5) The Appellate Tribunal shall, with the previous sanction of the Government make regulations consistent with the provisions of the Act and rules made thereunder, for regulating its procedure and the disposal of its business. Such regulations shall be published in the Andhra Pradesh Gazette.

3-A The State Government, may, appoint a Commissioner of Commercial Taxes and as many Additional Commissioners of Commercial Taxes, Joint Commissioners of Commercial Taxes, Appellate Deputy Commissioners of Commercial Taxes, Deputy Commissioners of Commercial Taxes, Assistant Commissioners of Commercial Taxes, Commercial Tax Officers and Deputy Commercial Tax Officers as they think fit, for the purpose of performing the functions respectively conferred on them by or under the Act. Such officers shall perform the said functions within such area or areas or the whole of the State of Andhra Pradesh as the Government or any authority or officer empowered by them in this behalf may assign to them.

CHAPTER - III

INCIDENCE, LEVY AND CALCULATION OF TAX

4. (1) Save as otherwise provided in the Act, every dealer registered or liable to be registered as a VAT dealer shall be liable to pay tax on every sale of goods in the State at the rates specified in the Schedules.

(2) Every dealer who has not opted for registration as a VAT dealer and who is registered or liable to be registered for TOT or whose taxable turnover in a period of twelve (12) consecutive months exceeds Rs.5,00,000/- (Rupees five lakhs only) but does not exceed Rs. 40,00,000/- (Rupees forty lakhs only) shall pay tax at the rate of one percent (1%) on the taxable turnover in such manner as may be prescribed.

(3) Every VAT dealer shall pay tax on every sale of goods taxable under the Act on the sale price at the rates specified in the Schedules III, IV and V, subject to the provisions of Section 13.

(4) Every VAT dealer**,** who in the course of his business purchases any taxable goods from a person or a dealer not registered as a VAT dealer or from a VAT dealer in circumstances in which no tax is payable by the selling VAT dealer,

shall be liable to pay tax at the rate of four percent (4%) on the purchase price of such goods, if after such purchase, the goods are:

(i) used as inputs for goods which are exempt from tax under the Act; or

(ii) used as inputs for goods, which are disposed of otherwise than by way of sale in the State or dispatched outside the State otherwise than by way of sale in the course of inter-State trade and commerce or export out of the territory of India; or

(iii) disposed of otherwise than by way of consumption or by way of sale either within the State or in the course of interstate trade or commerce or export out of the territory of India:

Provided that in respect of purchases of goods specified in Schedule III, the VAT dealer shall be liable to pay tax at the rate specified in that Schedule;

(5) Every dealer shall pay tax on the sale price of goods specified in Schedule VI at the special rates and at the point of levy specified therein;

(6) Every casual trader who sells goods within the State and any dealer covered under Explanation III and IV of clause (10) of Section 2 shall pay tax on the sale price of such goods at the rates specified in the respective Schedules.

(7) Notwithstanding anything contained in the Act;-

a) Every dealer executing works contracts shall pay tax on the value of goods at the time of incorporation of such goods in the works executed at the rates applicable to the goods under the Act:

Provided that where accounts are not maintained to determine the correct value of goods at the time of incorporation, such dealer shall pay tax at the rate of 12.5% on the total consideration received or receivable subject to such deductions as may be prescribed;

b) Any dealer executing any works contracts for the Government or local authority may opt to pay tax by way of composition at the rate of 4% on the total value of the contract executed for the Government or local authority and in such cases, the tax at 4% shall be collected at source by such

contractee and remitted to Government in such manner as may be prescribed;

c) Any dealer executing works contracts other than for Government and local authority may opt to pay tax by way of composition at the rate of 4% *{…} of the total consideration received or receivable for any specific contract subject to such conditions as may be prescribed;

(*[the words "*of fifty percent (50%)"]* omitted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 29-08-2005)

d) Any dealer engaged in construction and selling of residential apartments, houses, buildings or commercial complexes may opt to pay tax by way of composition at the rate of 4% of twenty five percent (25%) of the consideration received or receivable or the market value fixed for the purpose of stamp duty whichever is higher subject to such conditions as may be prescribed;

e) *any dealer having opted for composition under clauses (b), (c) and (d), purchases or receives any goods from outside the State or India or from any dealer other than a Value Added Tax dealer in the State and uses such goods in the execution of the works contracts, such dealer shall pay tax on such goods at the rates applicable to them under the Act and the value of such goods shall be excluded for the purpose of computation of turnover on which tax by way of composition at the rate of four percent (4%) is payable.;*

(Clause (e) is inserted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 29-08-2005)

f) Any dealer who is liable to be registered for TOT and executing any works contracts shall pay tax at the rate of 1% on total value of the goods at the time of incorporation of the goods used:

*(original clause (e) is renumbered as (f) by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 29-08-2005)

Provided that where accounts are not maintained to determine the correct value of the goods at the time of incorporation, such dealers shall pay tax at the rate of 1% on the total consideration received or receivable subject to such deductions as may be prescribed.

Provided further that no tax shall be payable under this sub-section on the turnover relating to the consideration received as a sub-contractor if the

main contractor opted to pay tax by way of composition subject to the condition that the sub-contractor shall pay tax in respect of any goods purchased or received from outside the State of India or from any person other than a Value Added Tax dealer in the State on the value of such goods at the rates applicable to them under the Act.

(Second proviso to sub section (7) is inserted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 29-08-2005)

(8) Every VAT dealer who transfers the right to use goods taxable under the Act for any purpose whatsoever, whether or not for a specified period, to any lessee or licensee for cash, deferred payment or other valuable consideration, in the course of his business shall, on the total amount realized or realizable by him by way of payment in cash or otherwise on such transfer of right to use such goods from the lessee or licensee pay a tax for such goods at the rates specified in the Schedules.

(9) notwithstanding anything contained in the Act, every dealer running any restaurant, eating house, catering establishment, hotel, coffee shop, sweet shop or any establishment by whatever name called and any club, who supplies by way of or as part of any services or in any other manner whatsoever of goods being food or any other article for human consumption or drink shall pay tax at the rate of twelve and half percent (12.5%) on sixty percent (60%) of the taxable turnover, if the taxable turnover in a period of preceding twelve months exceeds Rs.5,00,000/- (Rupees five lakhs) or in the preceding three months exceeds Rs.1,25,000/- (Rupees one lakh twenty five thousand).

(The original sub section "(9). Every VAT dealer running any restaurant, eating house, or hotel by whatever name called, who supplies, by way of or as part of any service or in any other manner whatsoever of goods, being food or any other article for human consumption or drink other than liquor and whether or not such goods have suffered tax under the Act, where such supply or service is for cash, deferred payment or other valuable consideration, may opt to pay tax by way of composition at the rate of twelve and half percent (12.5%) on sixty percent (60%) of the total amount charged by the said VAT dealer for such supply" is substituted by Act No 10 of 2006 dated 4th January 2005, w.e.f 24-11-2005.)

5. Nothing contained in the Act shall be deemed to impose or authorize the imposition of a tax on the sale or purchase of any goods, where such sale or purchase takes place:

a) outside the State; or

b) in the course of the import of the goods into, or export of the goods out of the territory of India; or

c) in the course of inter-State trade or commerce.

Explanation: - The provisions of Chapter II of the Central Sales Tax Act, 1956, shall apply for the purpose of determining when a sale or purchase takes place in the course of inter-State trade or commerce or outside a State or in the course of import or export.

6. Where goods sold or purchased are contained in containers or are packed in any packing material liable to tax under the Act, the rate of tax applicable to such containers or packing material shall, whether the price of the containers or packing material is charged for separately or not, be the same as the rate of tax applicable to such goods so contained or packed, and where such goods sold or purchased are exempt from tax under the Act, the containers or packing material shall also be exempted.

7. The goods listed in Schedule I to the Act shall be exempted from tax under the Act.

8. Subject to the conditions in Sections 9 and 13 of the Act, the following shall be zero-rated sales for the purpose of the Act and shall be eligible for input tax credit:

(a) Sale of taxable goods in the course of inter-state trade and commerce falling within the scope of Section 3 of the Central Sales Tax Act, 1956;

(b) Sale of goods falling within the scope of sub sections (1) and (3) of Section 5 of the Central Sales Tax Act 1956;

(c) Sale of goods to any unit located in Special Economic Zone.

9. Every dealer, who is liable to pay tax on the sale of goods specified in Schedule VI, shall be eligible for input tax credit subject to the conditions in Section 13 of the Act and in the manner prescribed.

10. (1) Any dealer who is not registered or does not opt to be registered as VAT dealer shall not be entitled to claim input tax credit for any purchase, and shall not be eligible to issue a tax invoice.

(2) Any dealer who is registered as a VAT dealer shall not be liable to Turnover Tax from the effective date of such registration.

11. (1) Subject to sub-section (2), the VAT payable on a sale liable to VAT shall be calculated by applying the rate of tax specified in the Schedules, on the sale price of goods.

(2) Where the sale price of goods is inclusive of VAT, the amount of VAT shall be determined in accordance with the formula prescribed.

(3) Where a dealer is liable to pay turnover tax under sub-section (2) of Section 4, the tax shall be calculated by applying the rate of Turnover Tax specified therein on the taxable turnover.

12. The VAT payable by a VAT dealer or VAT credit or refund due to a VAT dealer for a tax period shall be calculated in accordance with the formula prescribed.

13. (1) Subject to the conditions if any, prescribed, an input tax credit shall be allowed to the VAT dealer for the tax charged in respect of all purchases of taxable goods, made by that dealer during the tax period, if such goods are for use in the business of the VAT dealer. No input tax credit shall be allowed in respect of the tax paid on the purchase of goods specified in Schedule VI.

(2) (a) A dealer registered as a VAT dealer on the date of commencement of the Act, shall be entitled to claim for the sales tax paid under Andhra Pradesh General Sales Tax Act, 1957 on the stocks held in the State on the date of commencement of the Act subject to the conditions and in the manner as may be prescribed:

Provided that such goods should have been purchased from 01-04-2004 to 31-03-2005 and are goods eligible for input tax credit.

(b) Subject to the conditions if any, prescribed, input tax credit shall be allowed to a VAT dealer on registering as VAT dealer if any input tax is paid or payable in respect of all purchases of taxable goods, where such goods are for use in the business as VAT dealer, provided the goods are in stock on the

effective date of registration and such purchase occurred not more than three months prior to such date of registration.

(3) A VAT dealer shall be entitled to claim :-

(a) input tax credit under sub-section (1), on the date the goods are received by him, provided he is in possession of a tax invoice;

(b) input tax credit or sales tax credit under sub-section (2), on the date of registration, provided he is in possession of documentary evidence therefor.

(4) A VAT dealer shall not be entitled for input tax credit or sales tax credit in respect of the purchases of such taxable goods as may be prescribed.

(5) No input tax credit shall be allowed on the following:

(a) works contracts where the VAT dealer pays tax under the provisions of clauses (b),(c) and (d) of sub-section (7) of Section4;

(b) transfer of a business as a whole;

(c) sale of exempted goods except when such goods are sold in the course of export or exported outside the territory of India;

(d) exempt sale;

(e) transfer of exempted goods on consignment basis or to branches of the VAT dealer outside the State otherwise than by way of sale;

(f) (…….) omitted

(Clause (f) which reads as "supply of goods by the VAT dealer as mentioned in sub-section (9) of Section 4" is omitted by Act No 10 of 2006 dated 4th January 2006, w.e.f 1-12-2005)

(6) The input tax credit for transfer of taxable goods outside the State by any VAT dealer otherwise than by way of sale shall be allowed for the amount of tax in excess of 4%.

(7) Where any VAT dealer pays tax under clause (a) of sub-section (7) of Section 4, the input tax credit shall be limited to 90% of the related input tax.

(8) Where goods purchased by a VAT dealer are partly for his business use and partly for other than his business use, the amount of the input tax credit shall be limited to the extent of input tax that relates to the goods used in his business.

(9) A Turnover Tax dealer or a casual trader shall not be entitled to claim input tax credit.

(10) Any dealer covered by Explanation III & IV of clause (10) of Section 2 shall not be eligible for input tax credit against or relatable to sale of un-serviceable goods or scrap, surplus, old, obsolete or discarded material or waste products whether by auction or otherwise.

(11) Any VAT dealer who purchases any taxable goods from a dealer covered under sub-section (10) above, shall be eligible for input tax credit, on production of documentary evidence that tax has been charged.

14. A VAT dealer making a sale liable to tax to another VAT dealer shall issue at the time of sale, a tax invoice in such form as may be prescribed.

15. (1) The Government may, if it is necessary so to do in the public interest and subject to such conditions as it may impose, by a notification, provide for grant of refund of tax paid to any person, on the purchases effected by him and specified in the said notification.

(2) Any notification under sub section (1) may be issued so as to be retrospective to any day not earlier than the appointed day and such notification shall take effect from the date of its publication in the Gazette or such other earlier or later date as may be mentioned therein.

(3) An application for refunds shall be made in duplicate to the Commissioner within a period of six months from the date of purchase or as the Government may prescribe in the notification and it shall be accompanied by the purchase invoice in original.

16. (1) The burden of proving that any sale or purchase effected by a dealer is not liable to any tax or is liable to be taxed at a reduced rate or eligible for input tax credit shall lie on the dealer.

(2) Where a dealer issues or produces a false bill, voucher, declaration, certificate or other document with a view to support or make any claim that a transaction of sale or purchase effected by him or any other dealer, is not liable to tax or

liable to be taxed at a reduced rate, or eligible for input tax credit is guilty of an offence under Section 55 of the Act.

CHAPTER – IV

REGISTRATION

17. (1) Every dealer other than a casual trader shall be liable to be registered in accordance with the provisions of the Act.

(2) Every dealer commencing business and whose estimated taxable turnover for twelve consecutive months is more than Rs.40,00,000/- (Rupees forty lakhs only) shall be liable to be registered as a VAT dealer before the commencement of business.

(3) Every dealer whose taxable turnover in the preceding three months exceeds Rs.10,00,000/- (Rupees ten lakhs only) or in the twelve preceding months exceeds Rs.40,00,000/- (Rupees forty lakhs only) shall be liable to be registered as a VAT dealer.

(4) Every dealer whose taxable turnover during the period from 1st January 2004 to 31st December 2004 is more than Rs.40,00,000/- (Rupees forty lakhs only), shall be liable to be registered as a VAT dealer.

(5) Notwithstanding anything contained in sub-sections (2), (3) and (4), the following classes of dealers shall be liable to be registered as VAT dealers irrespective of their taxable turnover namely:-

(a) every dealer importing goods in the course of business from outside the territory of India;

(b) every dealer registered or liable to be registered under the Central Sales Tax Act 1956, or any dealer making purchases or sales in the course of inter- state trade or commerce or dispatches any goods to a place outside the State otherwise than by way of sale;

(c) every dealer residing outside the State but carrying on business within the State and not having any permanent place of business;

(d) every dealer liable to pay tax on goods listed in Schedule VI;

(e) every commission agent, broker, delcredere agent, auctioneer or any other mercantile agent by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of any non resident principal;

(f) every dealer availing sales tax deferment or sales tax holiday;

(g) every dealer executing any works contract exceeding Rs.5,00,000/- (Rupees five lakhs only) for the Government or local authority or every dealer opting to pay tax by way of composition on works contract;

(h) every dealer liable to pay tax under sub-section (9) of section 4 of the Act;

(Clause (h) is inserted by Act No 10 of 2006, dated 4th January 2006, w.e.f 1-12-2005.)

(6) (a) Any dealer effecting sale of goods liable to tax under the Act and who is not otherwise liable to register may also opt for registration as a VAT dealer and such registration shall be subject to such conditions as may be prescribed;

(b) Any dealer intending to effect sale of goods liable to tax under the Act, and who is not otherwise liable to register, may also opt for registration as a VAT dealer and such registration shall be subject to such conditions as may be prescribed.

(7) Every dealer not registered or not liable for registration as VAT dealer and who sells any goods and has a taxable turnover exceeding Rs.5,00,000/- (Rupees five lakhs only) in a period of twelve consecutive months or has reason to believe that his taxable turnover in a period of twelve consecutive months will exceed Rs.5,00,000/- (Rupees five lakhs only), shall apply for registration as TOT dealer in the manner prescribed.

(8) Subject to the provisions contained in sub-section (5), every dealer who held a registration certificate under the Andhra Pradesh General Sales Tax Act 1957 shall be deemed to be registered as TOT dealer under the Act provided the

dealer had a taxable turnover exceeding Rs.5,00,000/- (Rupees five lakhs only) but below Rs.40,00,000/- (Rupees forty lakhs only) during the period from 1st January, 2004 to 31st December, 2004 and had not discontinued his business or his Registration Certificate had not been cancelled during that period.

(9) Where a registered dealer dies or transfers or otherwise disposes of his business in whole, the successor or the transferee, unless already in possession of registration shall be liable to be registered under the Act.

(10) An application for registration shall be made to the authority prescribed in such manner and within such time as may be prescribed.

(11) If the authority to whom an application is made under sub-section (10) is satisfied that the application is bonafide and is in order and in conformity with the provisions of the Act and the rules made thereunder, he shall register the applicant and grant him a certificate of registration in the prescribed form.

18. (1) The authority prescribed shall issue a registration identification number known as:

(a) Taxpayer Identification Number (TIN) to a dealer registered as VAT dealer;

(b) General Registration Number (GRN) to a dealer registered as TOT dealer.

(2) Every VAT dealer or TOT dealer who is allotted a Taxpayer Identification Number (TIN) or General Registration Number (GRN) shall indicate such number on all returns, forms, tax invoices or any other documents used for the purposes of the Act.

19. (1) Any VAT dealer or TOT dealer registered under Section 17 of the Act shall apply for cancellation or amendment of registration, in such circumstances as may be prescribed.

(2) The authority prescribed may, for good and sufficient reasons cancel, modify or amend any certificate of registration issued by him:

provided that no order shall be passed under this sub-section without giving the dealer a reasonable opportunity of being heard.

CHAPTER- V

PROCEDURE AND ADMINISTRATION OF TAX

Returns and Assessments

20. (1) Every dealer registered under Section 17 of the Act, shall submit such return or returns, along with proof of payment of tax in such manner, within such time, and to such authority as may be prescribed.

(2) If a return has been filed within the prescribed time and the return so filed is found to be in order, it shall be accepted as self-assessment subject to adjustment of any arithmetical error apparent on the face of the said return.

(3) (a) Without prejudice to the powers of the authority prescribed under sub- section (3) of Section 21, every return shall be subject to scrutiny to verify the correctness of calculation, application of correct rate of tax and input tax credit claimed therein and full payment of tax payable for such tax period.

(b) If any mistake is detected as a result of such scrutiny made as specified in clause (a), the authority prescribed shall issue a notice of demand in the prescribed form for any short payment of tax or for recovery of any excess input tax credit claimed.

(4) Every dealer shall be deemed to have been assessed to tax based on the return filed by him, if no assessment is made within a period of four years from the date of filing of the return.

21. (1) Where a VAT dealer or TOT dealer fails to file a return in respect of any tax period within the prescribed time, the authority prescribed shall assess the dealer for the said period for such default in the manner prescribed.

(2) If a VAT dealer or TOT dealer submits a return along with evidence for full payment of tax, subsequent to the prescribed time the assessment made under sub-section (1) shall be withdrawn without prejudice to any interest or penalty leviable.

(3) Where the authority prescribed is not satisfied with a return filed by the VAT dealer or TOT dealer or the return appears to be incorrect or incomplete, he shall assess to the best of his judgement within four years of due date of the return or within four years of the date of filing of the return whichever is later.

(4) The authority prescribed may, based on any information available or on any other basis, conduct a detailed scrutiny of the accounts of any VAT dealer or TOT dealer and where any assessment as a result of such scrutiny becomes necessary, such assessment shall be made within a period of four years from the end of the period for which the assessment is to be made.

(5) Where any willful evasion of tax has been committed by a dealer, an assessment shall be made to the best of his judgement by the authority prescribed within a period of six years of date of filing of the return or the first return relating to such offence.

(6) The authority prescribed may reassess, where an assessment was already made under sub-sections (1) to (5) and such assessment understates the correct tax liability of the dealer, within a period of four years from the date of such assessment.

(7) Where any assessment has been deferred on account of any stay order granted by the High Court or where an appeal or other proceedings is pending before the High Court or Supreme Court involving a question of law having a direct bearing on the assessment in question, the period during which the stay order was in force or such appeal or proceedings was pending shall be excluded in computing the period of four years or six years as the case may be for the purpose of making the assessment.

(8) Where an assessment made has been set aside by any Court, the period between the date of such assessment and the date on which it has been set aside shall be excluded in computing the period of four years or six years as the case may be, for making any fresh assessment;

Payment and Recovery of Tax

22. (1) The tax payable in respect of a tax period along with a return and the tax assessed under the Act shall be payable in such manner and within such time as may be prescribed.

(2) If any dealer fails to pay the tax due on the basis of return submitted by him or fails to pay any tax assessed or penalty levied or any other amount due under the Act, within the time prescribed or specified there for, he shall pay, in addition to the amount of such tax or penalty or any other amount, interest calculated at the rate of one percent per month for the period of delay from such prescribed or specified date for its payment. The interest in respect of part of a month shall be computed proportionately and for this purpose, a month shall mean a period of 30 days.

(3) In the case of a dealer executing works contract for Government or local authority, a tax at the rate of 4% shall be deducted from the amount payable to him and such contractee deducting tax at source shall remit such amount in the manner as may be prescribed.

(4) In case of (a VAT dealer) a dealer executing works contract (for a company) *for Central Government or a Company* or a statutory body or an undertaking or an institution other than Government or local authority irrespective of the quantum of value of the contract or for any other dealer or a firm where the value of the contract exceeds Rs.10,00,000/- (Rupees ten lakhs only), a tax (at the rate of 2%) *at the rate of four percent (4%)* shall be deducted from the amount payable to him and such contractee deducting tax at source shall remit such amount in the manner as may be prescribed.

(The words "for a company" and "at the rate of 2%" are substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 29-8-2005)

(The words "a VAT dealer" substituted by the Act No 10 of 2006 dated 4th Jan 2006 w.e.f 24-11-2005)

(5) Where a VAT dealer paid entry tax on any goods under Andhra Pradesh Entry Tax on entry of Motor Vehicles into Local Areas Act 1996 and Andhra Pradesh

Tax on Entry of goods into Local Areas Act 2001, such amount shall be adjusted against VAT payable provided the credit for input tax is not restricted under *(….) Section 13 of the Act.

*(the words "the provision of sub-section (4) of" are omitted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 29-8-2005).

(6) (a) The Deputy Commissioner, on an application made by a VAT dealer or any other dealer, permit the payment of any tax, penalty or other amount due under the Act in such instalments within such intervals and subject to such conditions, as he may specify in the said order, having regard to the circumstances of the each case;

(b) Where such payment in instalments is permitted, the dealer shall pay in addition to such tax, penalty, instalment or other amount, interest at the rate of one percent per month for the amount for the period from the date specified for its payment on the instalments so permitted.

(7) Any person required to deduct tax at source under sub-sections (3) and (4) fails to deduct or to remit such tax shall be liable to pay interest at the rate of twelve percent (12%) per annum for the delayed period.

(Sub section (7) is inserted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 29-8-2005).

23. (1) Where any dealer doing business in respect of which tax is payable under the Act is dead, the Executor, Administrator, Successor in title or other legal representative of the deceased dealer shall, in respect of such business, be liable to submit the returns due under the Act and to assessment under Section 21 and to pay out of the estate of the deceased dealer, the tax, interest and any penalty assessed or levied as payable by the deceased dealer.

(2) The provision relating to appeals and revisions shall be applicable to assessment made under sub-section (1) as if the Executor, Administrator, Successor in title or other legal representative were himself the dealer.

(3) The provisions of sub-sections (1) and (2) shall apply mutatis mutandis to a partnership firm of which the managing partners have died.

24. (1) Where any firm is liable to pay any tax or other amount under the Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment.

(2) Where any business carried on by a firm or a Hindu Undivided Family or an Association has been discontinued or dissolved, the authority prescribed shall make an assessment on the taxable turnover and determine the tax payable as if no such discontinuance or dissolution had taken place and all the provisions of the Act including provisions relating to levy of penalty or any other amount payable under any of the provisions of the Act shall apply, to such assessment.

(3) Every person who was at the time of such discontinuance or dissolution, a partner of the firm, or a member of such Hindu Undivided Family or Association and the legal representative of any such person who is deceased, shall be jointly and severally liable for the amount of tax, penalty or any other amount payable, and all the provisions of the Act shall apply to any such assessment or levy of penalty or any other amount.

(4) Where such discontinuance or dissolution takes place after any proceedings in respect of any year have commenced, the proceedings may be continued against the VAT dealer or TOT dealer referred to in sub-section (2) from the stage at which such proceedings stood at the time of such discontinuance or dissolution and all the provisions of the Act shall apply accordingly.

(5) When any private company is wound up and any tax assessed on the company under the Act for any period, whether before or in the course of or after its liquidation, cannot be recovered, then every person who was a director of the private company at any time during the period for which the tax is due, shall be jointly and severally liable for the payment of such tax, unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.

25. If the tax assessed or penalty levied or interest payable under the Act, or any amount of tax including deferred tax which is treated as a loan extended by the Government to the dealer and any instalment thereof, are not paid by a dealer within the time

specified therefor, the whole of the amount then remaining unpaid may be recovered as if it were an arrear of land revenue.

26. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount of tax, including deferred tax which is treated as a loan extended by the Government to the dealer, penalty, interest and any other sum payable by a VAT dealer or TOT dealer or any other dealer under the Act, shall be the first charge on the property of the VAT dealer or TOT dealer or any other dealer as the case may be.

27. (1) Where during the pendency of any proceedings under the Act, or after the completion thereof, any VAT dealer or TOT dealer or any other dealer creates a charge on, or parts with the possession by way of sale, mortgage, gift, exchange or any other mode of transfer whatsoever, or any of his assets in favour of any other person such charge or transfer shall be void unless he proves that such charge or transfer was not with the intention to defraud any tax or any other sum payable.

(2) (a) where, during the pendency of any proceeding for the assessment or reassessment of any tax or turnover tax which has escaped assessment, the authority prescribed is of the opinion that for the purpose of protecting the interests of the revenue it is necessary so to do, may with the previous approval of the Commissioner, by order in writing, attach provisionally in the prescribed manner any property belonging to the dealer;

(b) every such provisional attachment shall cease to have effect after the expiry of a period of six months from the date of the order made under clause (a):

Provided that the Commissioner may, for reasons to be recorded in writing, extend the aforesaid period by such further period or periods as he thinks fit, so, however, that the total period of extension shall not in any case exceed two years.

28. (1) A Deputy Commissioner shall have the powers of a Collector under the Andhra Pradesh Revenue Recovery Act, 1864 for the purpose of recovery of any amount due under the Act.

(2) Subject to the provisions of sub-section (3) all Deputy Commercial Tax Officers shall, for the purposes of recovery of any amount due under the Act, have the powers of the Mandal Revenue Officer under the Andhra Pradesh Rent and Revenue Sales Act, 1839 for the sale of property distrained for any amount due under the Act.

(3) Notwithstanding anything contained in the Andhra Pradesh Rent and Revenue Sales Act, 1839 the Deputy Commercial Tax Officer in the exercise of the powers conferred by sub-section (2) shall be subject to the control and superintendence of the Deputy Commissioner.

29. (1) The Commissioner or any other authority prescribed may at any time or from time to time, by notice in writing (a copy of which shall be forwarded to the dealer at his last address known to such authority) require any person from whom money is due or may become due to the defaulter, or any person who holds or may subsequently hold money for, or on account of the defaulter, to pay to such authority, either forthwith if the money has become due or is so held, within the time specified in the notice but not before the money becomes due or is held, so much of the money as is sufficient to pay the amount due by the defaulter in respect of arrears of tax, interest, penalty or the whole of the money when it is equal to or less than that amount.

(2) The authority prescribed may, at any time, or from time to time, amend or revoke any such notice or extend the time of making any payment in pursuance of the notice.

(3) Any person making any payment in compliance with the notice under this section shall be deemed to have made the payment under the authority of the defaulter and the receipt of the authority prescribed shall constitute a good and sufficient discharge of the liability of such person to the extent of the amount referred to in the receipt.

(4) Any person discharging any liability to the defaulter after receipt of the notice referred to in this section, shall be personally liable to the authority prescribed

to the extent of the liability discharged or to the extent of the liability of the defaulter for the amount due under the Act, whichever is less.

(5) Where any person to whom a notice under this section is sent proves to the satisfaction of the authority prescribed that the sum demanded or any part thereof is not due by him to the defaulter or that he does not hold any money for or on account of the dealer, then nothing contained in this Section shall be deemed to require such person to pay the sum demanded or any part thereof, to the authority prescribed.

(6) Where any person to whom a notice under sub-section (1) is sent, fails to pay to the authority prescribed the sum demanded or any part thereof as required in the said notice, such sum shall be recoverable from such person as if it were an arrear of land revenue due from him.

(7) The provisions of this Section shall be without prejudice to any action that may be taken for the recovery of the money due from the dealer.

30. Where ownership of the business of a dealer registered under the Act and liable to pay tax is transferred, any tax or any other amount payable under the Act in respect of such business and remaining unpaid at the time of the transfer, may without prejudice to any action that may be taken for its recovery from the transferor, be recoverable from the transferee as if the transferee were the dealer liable to pay such tax or other amount.

Appeals and Revisions

31. (1) Any VAT dealer or TOT dealer or any other dealer objecting to any order passed or proceeding recorded by any authority under the provisions of the Act other than an order passed or proceeding recorded by an Additional Commissioner or Joint Commissioner or Deputy Commissioner, may within thirty days from the date on which the order or proceeding was served on him, appeal to such authority as may be prescribed:

Provided that the appellate authority may within a further period of thirty days admit the appeal preferred after a period of thirty days if he is satisfied that the VAT dealer or TOT dealer or any other dealer had sufficient cause for not preferring the appeal within that period:

Provided further that an appeal so preferred shall not be admitted by the appellate authority concerned unless the dealer produces proof of payment of tax admitted to be due, or of such instalments as have been granted, and the proof of payment of twelve and half percent of the difference of the tax assessed by the authority prescribed and the tax admitted by the appellant, for the relevant tax period, in respect of which the appeal is preferred.

(2) The appeal shall be in such form, and verified in such manner, as may be prescribed and shall be accompanied by a fee which shall not be less than Rs.50/- (Rupees fifty only) but shall not exceed Rs.1000/- (Rupees one thousand only) as may be prescribed.

(3) (a) Where an appeal is admitted under sub-section (1), the appellate authority may, on an application filed by the appellant and subject to furnishing of such security or on payment of such part of the disputed tax within such time as may be specified, order stay of collection of balance of the tax under dispute pending disposal of the appeal;

(b) Against an order passed by the appellate authority refusing to order stay under clause(a), the appellant may prefer a revision petition within thirty days from the date of the order of such refusal to the Additional Commissioner or the Joint Commissioner who may subject to such terms and conditions as he may think fit, order stay of collection of balance of the tax under dispute pending disposal of the appeal by the appellate authority;

(c) Notwithstanding anything in clauses (a) or (b), where a VAT dealer or TOT dealer or any other dealer has preferred an appeal to the Appellate Tribunal under Section 33, the stay, if any, ordered under clause (b) shall be operative till the disposal of the appeal by such Tribunal, and, the stay, if any ordered under clause (a) shall be operative till the disposal of the appeal by such

Tribunal, only in case where the Additional Commissioner or the Joint Commissioner on an application made to him by the dealer in the prescribed manner, makes specific order to that effect.

(4) The appellate authority may, within a period of two years from the date of admission of such appeal, after giving the appellant an opportunity of being heard and subject to such rules as may be prescribed:

(a) confirm, reduce, enhance or annul the assessment or the penalty, or both; or

(b) set aside the assessment or penalty, or both, and direct the authority prescribed to pass a fresh order after such further enquiry as may be directed; or

(c) pass such other orders as it may think fit.

(5) Before passing orders under sub-section (4), the appellate authority may make such enquiry as it deems fit or remand the case to any subordinate officer or authority for an inquiry and report on any specified point or points.

(6) Every order passed in appeal under this section shall, subject to the provisions of Sections 32, 33, 34 and 35 be final.

32. (1) The Commissioner may suo moto call for and examine the record of any order passed or proceeding recorded by any authority, officer or person subordinate to him under the provisions of the Act, including sub-section (2) and if such order or proceeding recorded is prejudicial to the interests of revenue, may make such enquiry, or cause such enquiry to be made and subject to the provisions of the Act, may initiate proceedings to revise, modify or set aside such order or proceeding and may pass such order in reference thereto as he thinks fit.

(2) Powers of the nature referred to in sub-section (1) may also be exercised by the Additional Commissioner, Joint Commissioner, Deputy Commissioner and Assistant Commissioner in the case of orders passed or proceedings recorded by the authorities, officers or persons subordinate to them:

Provided that the power under sub-sections (1) or (2) shall not be exercised by the authority specified therein in respect of any issue or question, which is the

subject matter of an appeal before or which was decided on appeal by the Appellate Tribunal under Section 33:

Provided further that this restriction is not applicable in respect of other issues or questions, which are not the subject matter of an appeal before the Appellate Tribunal.

(3) In relation to an order of assessment passed under the Act, the powers conferred by sub-sections (1) and (2) shall be exercisable only within a period of four years from the date on which the order was served on the dealer.

(4) No order shall be passed under sub-section (1) or (2) enhancing any assessment unless an opportunity has been given to the dealer to show cause against the proposed enhancement.

(5) It shall be lawful for the Commissioner to defer any proceedings under this section by the reason of the fact that an appeal or other proceeding is pending before the High Court or Supreme Court involving a question of law having a direct bearing on the order or proceeding in question.

(6) Where an order passed under this section has been set aside by any court or other competent authority under the Act for any reason, the period between the date of such order and the date on which it has been so set aside shall be excluded in computing the period of four years specified in sub-section (3), for the purpose of making a fresh revision, if any, under this section.

(7) Where any proceeding under this section has been deferred on account of any stay order granted by the High Court or Supreme Court in any case, or by reason of the fact that an appeal or other proceeding is pending before the High Court or the Supreme Court involving a question of law having a direct bearing on the order or proceeding in question, the period during which the stay order was in force or such appeal or proceeding was pending shall be excluded in computing the period of four years specified in sub-section (3), for the purposes of exercising the power under this section.

33. (1) Any dealer objecting to an order passed or proceeding recorded:-

a) by any authority prescribed on appeal under Section 31; or

b) by the Additional Commissioner, or Joint Commissioner or Deputy Commissioner under Section 21 or 32 or 38, may appeal to the Appellate Tribunal within sixty days from the date on which the order or proceeding was served on him.

(2) The Appellate Tribunal may within a further period of sixty days admit the appeal preferred after the period of sixty days specified in sub-section (1), if it is satisfied that the dealer had sufficient cause for not preferring the appeal within that period:

Provided that no appeal against the order passed under Section 31 shall be admitted under sub-section (1) or sub-section (2) of this section unless it is accompanied by satisfactory proof of the payment of fifty percent of the tax as ordered by the Appellate Authority under Section 31:

Provided further that no appeal against the order passed under sub-section (2) of Section 32 shall be admitted under sub-section (1) or (2) unless it is accompanied by satisfactory proof of the payment of the tax admitted by the appellant to be due or in such instalments thereof as might have become payable as the case may be, and twenty five percent of the difference of the tax ordered by the revisional authority under sub-section (2) of Section 32 and the tax admitted by the appellant:

Provided also that the authority prescribed shall refund the said amount of twelve and half percent or twenty five percent or fifty percent of the difference of tax assessed by the authority prescribed or revisional authority as the case may be and the tax admitted and paid by the appellant, with interest calculated at the rate of 12% per annum if the refund is not made within 90 days from the date of receipt of the order passed under Section 31 or 33.

(3) The appeal shall be in the prescribed form, shall be verified in the prescribed manner, and shall be accompanied by such fee which shall not be less than Rs. one hundred only but shall not exceed Rupees two thousand only as may be prescribed.

(4) The Appellate Tribunal may, after giving both parties to the appeal a reasonable opportunity of being heard:-

(a) confirm, reduce, enhance or annul the assessment or the penalty or both; or

(b) set aside the assessment or the penalty or both, and direct the authority prescribed to pass a fresh order after such further inquiry as may be directed; or

(c) pass such other orders as it may think fit:

Provided that if the appeal involves a question of law, a decision on which is pending in any proceeding before the High Court or the Supreme Court, the Appellate Tribunal may defer the hearing of the appeal before it, till such proceeding is disposed of.

(5) (a) Before passing any order under sub-section (4), the Appellate Tribunal may make such inquiry as it deems fit or remand the case to the appellate authority against whose order the appeal was preferred or to the authority prescribed concerned, for an inquiry and report on any specified point or points.

(b) Notwithstanding anything contained in sub-section (4), where the VAT dealer or TOT dealer or any other dealer who has filed an appeal to the Appellate Tribunal fails to appear before the Appellate Tribunal either in person or by counsel when the appeal is called on for hearing, it shall be open to the Tribunal to make an order dismissing the appeal:

Provided that the Appellate Tribunal may, on an application made by the dealer within thirty days from the date of communication of the order of dismissal and on sufficient cause being shown by him for his non- appearance when the appeal was called on for hearing, re-admit the appeal on such terms as it thinks fit, after giving notice thereof to the authority against whose order or proceeding the appeal was preferred.

(6) (a) Where a VAT dealer or TOT dealer or any other dealer, objecting to an order passed or proceeding recorded by a Deputy Commissioner under

Section 21 or 32 has preferred an appeal to the Appellate Tribunal, the Additional Commissioner, or the Joint Commissioner may, on an application filed by the dealer, subject to such terms and conditions, as he may think fit, order stay of collection of the tax under dispute pending disposal of the appeal by the Appellate Tribunal;

(b) The payment of tax and penalty, if any, due in accordance with the order of the first appellate authority or of the Deputy Commissioner under Section 21 or in revision under Section 32, in respect of which an appeal has been preferred under sub-section (1), shall not be stayed pending disposal of the appeal.

(7) Except as provided in the rules Appellate Tribunal shall not have the power to award costs to either of the parties to the appeal.

(8) Every order passed by the Appellate Tribunal under sub-section (4) shall be communicated by it to the dealer, the authority against whose order the appeal was preferred, the Commissioner and such other authorities as may be prescribed.

(9) Every order passed by the Appellate Tribunal under sub-section (4) shall, subject to the provisions of Section 34 be final.

34. (1) Within ninety days from the date on which an order under sub-section (4) of Section 33 was communicated to him the VAT dealer or TOT dealer or any other dealer or the authority prescribed in this behalf may prefer a petition to the High Court against the order on the ground that the Appellate Tribunal has either decided erroneously, or failed to decide, any question of law:

Provided that the High Court may admit a petition preferred after the period of ninety days aforesaid if it is satisfied that the petitioner had sufficient cause for not preferring the petition within that period.

(2) The petition shall be in the prescribed form, shall be verified in the prescribed manner, and shall, where it is preferred by the dealer, be accompanied by a fee of Rs.500/-.

(3) If the High Court, perusing the petition considers that there is no sufficient ground for interfering, it may dismiss the petition summarily :

Provided that no petition shall be dismissed unless the petitioner has had a reasonable opportunity of being heard in support thereof.

(4) (a) If the High Court does not dismiss the petition summarily, it shall, after giving both parties to the petition, a reasonable opportunity of being heard, determine the question or questions of law raised and either reverse, affirm, or amend the order against which the petition was preferred, or remit the matter to the Appellate Tribunal with the opinion of the High Court on the question or questions of law raised, or pass such other order in relation to the matter as the High Court thinks fit.

(b) Where the High Court remits the matter to the Appellate Tribunal under clause (a) with its opinion on the question or questions of law raised, the Appellate Tribunal shall amend the order passed by it in conformity with such opinion.

(5) Before passing an order under sub-section (4), the High Court may, if it considers it necessary so to do, remit the petition to the Appellate Tribunal and direct it to return the petition with its finding on any specific question or issue.

(6) (a) Notwithstanding that a petition has been preferred under sub-section (1) tax shall be paid in accordance with the assessment made in the case:

Provided that the High Court may, in its discretion permit the petitioner to pay the tax in such number of instalments, or give such other direction in regard to the payment of tax as it thinks fit :

Provided further that if, as result of the petition, any change becomes necessary in such assessment, the High Court may authorise the authority prescribed to amend the assessment, and on such amendment being made the excess amount paid by the dealer shall be refunded to him without interest, or the further amount of tax due from him shall be collected in accordance with the provisions of the Act, as the case may be.

(b) The payment of tax and penalty, if any due in accordance with the order of the Appellate Tribunal in respect of which a petition has been preferred under sub-section (1) shall not be stayed pending the disposal of the petition, but if such amount is reduced as a result of such petition, the excess tax paid shall be refunded in accordance with the provisions of the Act.

7) (a) The High Court may, on the application of the dealer or the authority prescribed review any order passed by it under sub-section (4) on the basis of facts which were not before it when it passed the order;

(b) The application for review shall be preferred within such time, and in such manner as may be prescribed and shall, where it is preferred by the dealer, be accompanied by a fee of Rupees one hundred only.

(8) In respect of every petition or application preferred under sub-section (1) or sub-section (7), the costs shall be in the discretion of the High Court.

35. (1) Any VAT dealer or TOT dealer or any other dealer objecting to an order relating to assessment passed by the Commissioner suo-moto under Section 32 or 38 may appeal to the High Court within sixty days from the date on which the order was communicated to him:

Provided that the High Court may admit an appeal preferred after the period of sixty days aforesaid if it satisfied that the dealer had sufficient cause for not preferring the appeal within that period.

(2) The appeal shall be in the prescribed form, shall be verified in the prescribed manner and shall be accompanied by such fee which shall not be less than Rupees five hundred only but shall not exceed Rupees two thousand only as may be prescribed.

(3) The High Court shall, after giving both parties to the appeal, a reasonable opportunity of being heard, pass such order thereon as it thinks fit.

(4) The provisions of sub-sections (4), (7) and (8) of Section 34 shall mutatis-mutandis apply in relation to appeals preferred under sub-section (1) as they apply in relation to petitions preferred under sub-section (1) of Section 34.

36. Every petition, application or appeal preferred to the High Court under Sections 34 or 35 shall be heard by a Bench of not less than two judges, and in respect of such petition, application or appeal, the provisions of Section 98 of the Code of Civil Procedure, 1908 shall, so far as may be, apply.

37. Notwithstanding anything contained in Sections 21 and 32 where an assessment, re-assessment, rectification in or revision of an assessment is made in respect of a dealer or any person, in pursuance or in consequence of or to give effect to any finding or direction contained in an order under Sections 31, 32, 33, 34 and 35 or in an order of any court in a proceeding, otherwise than by way of appeal or revision such assessment, re-assessment, rectification in or revision, of an assessment shall be made within three years from the date of receipt of such order by the prescribed or revising authority as the case may be:

Provided that if such appeal, order or order of any court has been subjected to further appeal, either partially or entirely, and if there are orders of stay prohibiting the authority concerned to pass consequential orders, the period of three years shall get extended by the period during which such stay orders were in force:

Provided further that if the subsequent appeal results in modification of such appeal, order or order of any court which is subjected to further appeal, either partially or wholly, the period of three years shall be computed from the date of receipt of subsequent order of appeal but not from the date of receipt of the original appeal, order or order of any court which was subjected to further appeal.

Refund of Tax

38. (1) (a) A VAT dealer effecting sales falling under sub-section (1) or (3) of Section 5 and sub-section (6) of Section 8 of the Central Sales Tax Act, 1956 in any tax period shall be eligible for refund of tax, if the input tax credit exceeds the amount of tax payable subject to the condition that the exports have been made outside the territory of India. The excess of tax shall be refunded within a period of ninety days on a claim made on a VAT return prescribed to the authority prescribed subject to the provisions of the Act and the rules made thereunder;

(b) In all other cases, the VAT dealer may make a claim for refund of any excess credit available at the end of second year after the commencement of the Act and thereafter in the return to be filed for the month of March every year if registered as a VAT dealer for a minimum period of twelve months or in the event of cancellation of registration. The excess of input tax credit claimed as refund shall be refunded within ninety days of the date of receipt of the claim;

(c) The claim for refund under this Section shall be made on the VAT return in the form prescribed;

(d) A VAT dealer, who has paid tax in excess of the amount due for a tax period, may claim a credit in the next tax return.

(2) Where a VAT dealer claiming a refund is required by authority prescribed to provide accounts or records to substantiate the claim but fails to do so in a manner satisfactory to the authority prescribed within seven days of issue of notice, the time period specified in sub-section (1) for making the refund shall not apply.

(3) Where a claim of a VAT dealer is not accepted either in full or in part, the authority prescribed, shall send a notice in writing, to the VAT dealer.

(4) A VAT dealer aggrieved by the decision under sub-section (3) may file an appeal as prescribed in the Act.

(5) The tax paid under the Act on the purchases made by specialized agencies of the UNITED NATIONS ORGANISATION and Consulates or Embassies of any country located in the State, or International Crop Research Institute for Semi Arid Tropics, Hyderabad shall be refunded in such manner as may be prescribed.

(6) Where the authority prescribed fails to make a refund within the time specified under sub-section (1) the amount of refund shall carry simple interest at the rate of one percent per month on the amount of the refund for the period of delay.

(7) A TOT dealer shall be eligible to adjust any excess tax paid by him in the subsequent returns or may claim refund at the time of cancellation of registration in the manner prescribed.

39. (1) Where the authority prescribed is required to refund an amount of tax to a VAT dealer or TOT dealer or any other dealer as a result of:-

(a) a decision under Section 31; or

(b) a decision of the Appellate Tribunal under Section 33; or

(c) a decision of the High Court under Section 35; such refund shall be made within a period of ninety days from the date of the receipt of the order.

(2) Where refund is not made within the stipulated time, as mentioned in sub-section (1) the amount of refund shall carry interest at the rate of one percent per month for the period of delay. The interest in respect of part of a month shall be computed proportionately and for this purpose, a month shall mean a period of 30 days.

40. (1) The Commissioner or the authority prescribed shall have the power to adjust any amount due to be refunded against any tax, penalty and interest outstanding against a VAT dealer or a TOT dealer or any other dealer.

(2) Where an order giving rise to a refund is the subject matter of an appeal or further proceeding, or where any other proceeding is pending, and the authority prescribed is of the opinion that the grant of the refund is likely to adversely affect the revenue, the authority prescribed may, with the previous approval of the Deputy Commissioner, withhold the refund till such time as the Deputy Commissioner may determine.

(3) Where any demand of tax or penalty or both is disputed by a VAT dealer or TOT dealer before any appellate authority or Sales Tax Appellate Tribunal or High Court and the demand becomes finally due either partly or fully an interest at the rate of one percent per month shall be charged from the date such tax or penalty was originally due.

CHAPTER VI

RECORDS AND INVESTIGATION POWERS

41. Every VAT dealer who makes a sale to a person other than a VAT dealer or every TOT dealer or any other dealer whose taxable turnover is not less than Rs.5,00,000/- (Rupees five lakhs only) in a year, shall issue a bill or cash memorandum in such form and with such details of tax collected as may be prescribed, for every sale involving an amount not less than Rs.100/- (Rupees one hundred only):

Provided that every VAT dealer or TOT dealer or any other dealer shall issue a sale bill in the proforma prescribed, irrespective of the amount of sale, when demanded by the buyer.

42. (1) Every VAT dealer or TOT dealer shall maintain the documents and records specified in the rules at the place of business so registered in the English language or in any of the languages specified in the Eighth Schedule to the Constitution.

(2) Every person registered under the Act, every dealer liable to get himself registered under the Act every agent acting on behalf of a resident principal and every other dealer who is required so to do by the authority prescribed by notice served in the prescribed manner, shall keep and maintain a true and correct account promptly in any of the languages mentioned in sub-section (1) showing such particulars as may be prescribed; and different particulars may be prescribed for different classes of persons or dealers.

(3) The Commissioner may get the books of accounts maintained by any dealer audited by a Chartered Accountant or Cost Accountant or an enrolled Sales Tax Practitioner for any tax period.

(4) Records required to be maintained under sub-section (1) shall be retained for a period of six years after the end of the year to which they relate or where the assessment is subject matter of appeal or revision under Sections 31, 32, 33, 34 or 35, the records shall be retained for a period of six years after the assessment has become final.

43. (1) For the purpose of enforcing compliance of the provisions of the Act, any officer not below the rank of Deputy Commercial Tax Officer shall have the power of entry, inspection, search and seizure and confiscation and he:-

(a) shall have, full and free access to any premises, place, goods, books, record, computer or any electronically stored data at any time during business hours prescribed under the relevant law for the time being in force and where no such hours are prescribed at all reasonable times without any prior notice to any dealer;

(b) may make an extract or copy from any book, record or computer-stored information to which access is obtained under clause (a);

(c) may seize and confiscate any goods not accounted for and seize any books or records that, in his opinion, affords evidence that may be material in determining the liability of any VAT dealer or TOT dealer or any other dealer under the Act;

(d) may retain any such book or record for a period of one month for determining the tax liability of a dealer or for any proceedings under the Act

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Provided that where such books or records are needed for more than one month, the permission of the next higher authority shall be obtained for each additional month;

(e) may seize and retain the computer for a period of one month where a hard copy or computer disk of information stored in a computer is not furnished, to get the information required:

Provided that such computer is needed for more than one month, the permission of the next higher authority shall be obtained for each additional month; and

(f) shall have power to enter and search any office, shop, godown, vessel, receptacle or vehicle or any other place of a carrier or bailee where goods are delivered to such carrier or bailee for transmission.

(2) For the purposes of sub-section (1), any such officer shall have power to enter and search at any time during the business hours prescribed under the relevant law for the time being in force, or where no such hours are prescribed, at all reasonable times, any office, shop, godown, vessel, vehicle or any other place of business or any building or place where such officer has reason to believe that the dealer keeps or is, for the time being, keeping any goods, accounts, registers or other documents of his business:

Provided that no residential accommodation not being a shop-cum-residence shall be entered into and searched by any officer below the rank of Deputy Commercial Tax Officer except on the authority of an order issued by any officer not below the rank of a Deputy Commissioner having jurisdiction over the area or an officer not below the rank of Deputy Commissioner working in Vigilance and Enforcement Department having jurisdiction over the entire State of Andhra Pradesh and all searches under this sub-section shall so far as may be, made in accordance with the provisions of the Code of Criminal Procedure, 1973 subject to the rules if any, made in this behalf.

(3) The power conferred by sub-section (2) shall include the power to break open any box or receptacle in which any goods, accounts, registers or other documents of the dealer may be contained, or to break open the door of any premises, where any such goods, accounts, registers or other documents may be kept:

Provided that the power to break open the door shall be exercised only after the owner or any other person in occupation of the premises, if he is present therein, fails or refuses to open the door on being called upon to do so.

(4) The power conferred by sub-section (2) shall also include the power to:-

(a) seal for a period of not exceeding twenty-four hours, any box, receptacle, godown or building where any goods, accounts, registers or other documents of the dealer are, or reasonably believed to be kept, if the owner or any other person in occupation, leaves the premises or refuses to open any box, receptacle, godown or building or is not readily available;

(b) search any person, other than customer or a visitor, who has got out of or is about to get into, or is in, any building, vessel or vehicle, if the officer has reason to suspect that such person has secreted about any goods, accounts, registers or other documents.

(5) Any such officer shall have power to seize and confiscate any goods which are found in any office, shop, godown, vehicle, vessel or any other place of business or any building or place of the dealer, but not accounted for by the dealer in his accounts, registers and other documents maintained in the course of his business:

Provided that before taking action for the confiscation of goods under this sub-section, the officer shall give the person affected an opportunity of being heard and make an inquiry in the prescribed manner.

(6) The owner, manager, or any other VAT dealer or TOT dealer shall provide all reasonable facilities and assistance for the effective exercise of the powers under this Section by such officer.

(7) A VAT dealer or TOT dealer whose books, records, or computer have been removed and retained under sub-section (1) may examine them and make copies or extracts from them during regular office hours under such supervision as the Commissioner or inspecting authority as may be determined.

44. (1) Where the authority prescribed has reason to believe that any goods of a fair market value exceeding Rs.5,000/- (Rupees five thousand only) have been sold or purchased by a dealer, to or from another dealer or person, as the case may be, for a consideration which is less than fair market price of the goods and that consideration for such sale or purchase as agreed to between the parties has not been truly stated in the invoice or delivery challan or any other document relating thereto, with the object of facilitating the reduction or evasion of the tax payable under the Act, the authority prescribed may, subject to the provisions of this section, initiate proceedings for seizure and the acquisition of such goods.

(2) The powers conferred under sub-section (1) shall be exercised by the authority prescribed in respect of goods sold or purchased which are in transit or in the possession of the seller or buyer or his agent.

(3) In any proceedings under this section in respect of any goods which have been sold or purchased for a consideration which is less than its fair market price, it shall be presumed, unless the contrary is proved, that the consideration for such sale as agreed to between the parties has not been truly stated in the invoice, or sale bill or other documents related thereto with such object as is referred to in sub-section (1).

(4) Before initiating such proceedings, the authority prescribed shall record his reasons for doing so and no orders shall be passed under sub-section (1) without giving the VAT dealer or TOT dealer an opportunity of being heard.

(5) No such proceedings shall be initiated unless the authority prescribed has reason to believe that the fair market price of the goods exceeds the consideration therefor by more than twenty per cent.

(6) Where any goods are acquired under this section the authority prescribed shall pay for such acquisition compensation which shall be a sum equal to the aggregate of the amount of sale price of the goods mentioned in the invoice or delivery challan or any document related thereto and any expenditure incurred on freight or any other incidental expenses incurred by the VAT dealer or TOT dealer in relation to those goods.

CHAPTER VII

ESTABLISHMENT OF CHECK POSTS

45. (1) If the Government or the Commissioner considers it necessary that with a view to prevent or check evasion of tax in any place or places in the State, it is necessary so to do, the Government or the Commissioner may, by notification, direct the setting up of a check post or the erection of a barrier, or both, at such place or places as may be notified.

(2) At every check post or barrier mentioned in sub-section (1), or at any other place when so required by any officer empowered by the Government in this

behalf, the driver or any other person in charge of goods vehicle or vessel shall stop the vehicle or vessel as the case may be, and keep it stationary as long as may reasonably be necessary, and allow the officer in charge of the check post or barrier, or the officer empowered as aforesaid, to examine the contents in the vehicle or vessel and inspect all records relating to the goods carried, which are in the possession of such driver or other person in charge for the purpose of ascertaining whether there has been any sale or purchase of goods carried and in case there was sale or purchase of the goods carried, whether such sale or purchase is liable to tax and if so;-

(a) whether such tax has been paid; or

(b) whether the sale or purchase of the goods carried has, for the purpose of payment of tax been properly accounted for in the bills of sale, or delivery notes or such other documents as may be prescribed.

(3) If on such examination and inspection it appears:-

(a) (i) that the tax, if any payable in respect of the sale or purchase of the goods carried, has been paid; or

(ii) that the sale or purchase of the goods carried has, for the purpose of payment of tax been properly accounted for in the documents referred to in clause (b) of sub-section (2); the said officer shall release the goods vehicle or vessel with the goods carried;

(b) (i) that the tax, if any, payable in respect of the sale or purchase of the goods carried has not been paid; or

(ii) that the sale or purchase of the goods carried has, for the purpose of payment of tax not been properly accounted for in the documents referred to in clause (b) of sub-section (2); and if the said officer is satisfied, after making such enquiry as he deems fit, that with a view to prevent the evasion of tax payable in respect of the sale or purchase of the goods, carried, it is necessary to detain the goods he shall detain the goods and direct the driver or any other person in-charge of the goods vehicle or vessel to pay such tax, or to furnish security for an amount

equal to two times the amount of tax payable in such form and in such manner and to such authority as may be prescribed, on behalf of the person liable to pay such tax.

(4) If the tax is paid or the security is furnished, then the goods so detained shall be released forthwith.

(5) The driver or any other person in charge of the goods vehicle or vessel shall, if so required, give his name and address and the name and address of the owner of the goods vehicle or vessel as well as those of the consignor and the consignee of the goods.

(6) If the tax directed to be paid or the security directed to be furnished under sub-section (3) is not paid and furnished and if the said officer is satisfied, after making such enquiry as he deems fit, that with a view to prevent the evasion of tax payable in respect of the sale or purchase of the goods carried, it is necessary to detain the goods, he shall detain so much of the goods as are approximately equal in value to the amount of tax directed to be paid or security directed to be furnished under sub-section (3) as long as may reasonably be necessary :

Provided that no such goods shall be detained by the said officer for more than three days except with the permission of the next higher authority.

(7) (a) Where goods are carried without paying tax, if any, payable or goods are carried without being properly accounted for in the documents referred to in clause (b) of sub-section (2), the said officer shall collect the tax payable on the goods so carried and in addition levy a penalty not exceeding two times the amount of tax payable on such goods after giving a reasonable opportunity to the person likely to be effected, against the proposed penalty;

(b) Any such officer shall have power to seize and confiscate any goods where such goods are carried in the goods vehicle without any documents or covered by fictitious documents :

Provided that before taking action for the confiscation of goods under this sub-section, the officer shall give the person affected an opportunity of being heard.

(8) In case the goods detained under sub-section (6) are subject to speedy and natural decay, and in the case of the goods, where no claim is made within the prescribed period, the said officer shall, subject to such conditions as may be prescribed, sell such goods in open auction and remit the sale proceeds thereof in a Government treasury :

Provided that if the said officer is an officer below the rank of a Deputy Commercial Tax Officer, the sale under this sub-section shall be effected by the Deputy Commercial Tax Officer having jurisdiction.

(9) Any person entitled to such sale proceeds shall, on application to the authority prescribed and upon sufficient proof, be paid the sale proceeds mentioned in sub-section (8), after deducting the expenses of the sale and other incidental charges and the amount of tax and penalty due in respect of the sale or purchase of the goods in question.

Explanation : For the purpose of this section, the explanation 'said officer' means the officer-in-charge of the check-post or barrier or the officer empowered under sub-section (2).

46. (1) Where a carrier or bailee, to whom goods are delivered for transmission, before delivery is taken from him, keeps the said goods in any office, shop, godown, vessel, receptacle, vehicle or any other place, any officer not below the rank of Deputy Commercial Tax Officer, shall have power to enter into and search such office, shop, godown, vessel, receptacle, vehicle or other place of business or building or place, and to examine the goods and inspect all records relating to such goods. The carrier or bailee or the person in-charge of the goods and records shall give all facilities for such examination or inspection and shall if so required produce the bill of sale or delivery note or such other document as may be prescribed regarding the goods and give his name and address and the name and address of the carrier or the bailee and the consignee.

Explanation: For the purpose of this section, where goods are delivered to a carrier or a bailee for transmission, the movement of goods shall be deemed to commence at the time of such delivery and terminate at the time when delivery is taken from such carrier or bailee.

(2) Any such officer shall have power to seize and confiscate any goods which are found in any office, shop, godown, vehicle, vessel or any other place of business or any building or place of a carrier or a bailee for transmission where such goods are not covered by any document or covered by fictitious documents:

Provided that before taking action for the confiscation of goods the officer shall give the person affected an opportunity of being heard.

47. Where a vehicle carrying goods coming from any place outside the State and bound for any other place outside the State, pass through the State, the driver or other person-in-charge of such vehicle shall obtain in the prescribed manner a transit pass from the officer-in-charge of the first check post or barrier after his entry into the state and deliver it to the officer-in-charge of the last check-post or barrier before his exit from the State, failing which it shall be presumed that the goods carried thereby have been sold within the State by the owner or person-in-charge of the vehicle and accordingly the tax shall be assessed and penalty, if any shall be levied in accordance with the provisions of the Act:

Provided that where the goods carried by such vehicle are, after their entry into the State, transported outside the State by any other vehicle or conveyance, the burden of proving that the goods have actually moved out of the State shall be on the owner or person-in-charge of the vehicle.

Explanation: If a vehicle is hired for transportation of goods by any person, the hirer of that vehicle shall be deemed to be the owner of the vehicle.

48. The owner or other person in charge of goods vehicle or vessel shall carry with him:-

(a) bill of sale or tax invoice or delivery note;

(b) log book or goods vehicle record or trip sheet; and

(c) such other documents as may be prescribed, relating to the goods under transport and containing such particulars as may be prescribed and shall submit to the Commercial Tax Officer, having jurisdiction over the area in which the goods are delivered, the documents aforesaid or copies thereof within such time as may be prescribed.

CHAPTER-VIII

OFFENCES AND PENALTIES

49. (1) Any VAT dealer who fails to apply for registration as required under Section 17 before the end of the month the application was due and applies during the subsequent month shall be liable to pay a penalty of Rs.5,000/-.(Rupees Five Thousand only.)

(2) Any dealer who fails to apply for registration as required under Section 17 before the end of month subsequent to the month in which the obligation arose shall be liable to pay penalty of 25% of the amount of tax due prior to the date of the registration by the Registering Authority. There shall be no eligibility for input tax credit for sales made prior to the date from which the registration is effected.

(3) Any dealer who fails to notify any change in the circumstances as required under the provision of the Act or the rules made thereunder, or who fails to apply for cancellation of registration as required under Section 19 shall be liable to a penalty of Rs.2,000/- (Rupees Two thousand only) for each offence:

Provided that before levying penalty under this Section the authority prescribed shall give the dealer a reasonable opportunity of being heard.

50. (1) Any VAT dealer, who fails to file a return where no tax is due, by the end of the month in which it was due, shall be liable to pay a penalty of Rs.2,500/-(Rupees two thousand five hundred only).

(2) Any dealer registered under sub-section (7) of Section 17 who fails to file a return where no tax is due shall be liable to pay a penalty of Rs.500/-. (Rupees five hundred only).

(3) Where a dealer files a return, after the last day of the month in which it is due, he shall be liable to pay a penalty of fifteen percent of the tax due:

Provided that before levying penalty under this Section the authority prescribed shall give the dealer a reasonable opportunity of being heard.

51. (1) Where a dealer who fails to pay tax due on the basis of the return submitted by him by the last day of the month in which it is due, he shall be liable to pay tax and a penalty of ten percent of the amount of tax due:

Provided that before levying such penalty the authority prescribed shall give the dealer a reasonable opportunity of being heard.

(2) If a dealer pays the tax, penalty and interest under sub-section (1) and subsequently it is found that the tax is not due, then such tax, penalty and interest shall be refunded to that dealer.

52. (1) Where an assessment is made under the provisions of sub-section (1) of Section 21 for the failure to file a return, a penalty of fifty percent of the assessed amount shall be imposed.

(2) Where an assessment has been made under sub-section (1) of Section 21, and the dealer subsequently furnishes a return for the period to which the assessment relates, the authority prescribed may withdraw the assessment but the dealer shall be liable to pay penalty under sub-section (3) of Section 50 and interest as applicable.

53. (1) Where any dealer has under declared tax, and where it has not been established that fraud or willful neglect has been committed and where under declared tax is:-

i) less than ten percent of the tax, a penalty shall be imposed at ten percent of such under-declared tax.

ii) more than ten percent of the tax due; a penalty shall be imposed at twenty five percent of such under-declared tax.

(2) Where any dealer, prior to the detection by any authority prescribed, voluntarily declares that tax due for a tax period is under declared and he pays

the tax due along with interest, no penalty shall be imposed provided that such declaration is made within the time limit and in the manner prescribed.

(3) Any dealer who has under declared tax, and where it is established that fraud or willful neglect has been committed he shall be liable to pay penalty equal to the tax under declared; besides being liable for prosecution:

Provided that before levying penalty under this Section the authority prescribed shall give the dealer a reasonable opportunity of being heard.

54. Any dealer who is registered under Section 17 and who fails to use a TIN or GRN or misuses a TIN or GRN contrary to the requirements of this Act or rules made thereunder, shall be liable to pay a penalty of Rs. 1000/- (Rupees one thousand only) for each offence:

Provided that before levying penalty, the authority prescribed shall give the dealer a reasonable opportunity of being heard.

55. (1) Any VAT dealer, who fails to issue a tax invoice or an invoice or a bill or cash memorandum as required by Sections 14 and 41 shall be liable to pay a penalty of Rs. 5000/- (Rupees five thousand only) or 100% of the tax whichever is lower, for each offence.

(2) Any VAT dealer, who issues a false tax invoice or receives and uses a tax invoice, knowing it to be false, shall be liable to pay a penalty of 200% of tax shown on the false invoice.

(3) Any TOT dealer or any other dealer who fails to issue a bill or cash memorandum as required by Section 41 shall be liable to pay a penalty of Rs.250/- (Rupees two hundred and fifty only):

Provided that before levying penalty under this Section the authority prescribed shall give the dealer a reasonable opportunity of being heard.

56. Any VAT dealer or TOT dealer who fails to maintain proper records in accordance with the provisions of the Act, is liable to pay a penalty at the rate of Rs.5,000/- (Rupees five thousand only) for each subsequent offence committed after a warning

is issued in writing for the first offence, without prejudice to the payment of tax, penalty and interest if any due under the provisions of the Act:

Provided that before imposing such penalty the authority shall give the dealer a reasonable opportunity of being heard.

57. (1) No dealer shall collect any sum by way of tax, in respect of sale or purchase of any goods which are not liable to tax under the Act.

(2) No person, other than a dealer, shall collect on the sale or purchase of any goods any sum by way of tax from any other person and no dealer shall collect any amount by way of tax at a rate or rates exceeding the rate or rates at which he is liable to pay tax under the provisions of the Act.

(3) Nothing in sub-section (2) shall apply to a person where he is required to collect separately any amount of tax under the provisions of any other law for the time being in force.

(4) If any person collects tax in contravention of the provisions of sub-section (1) or (2) any sum so collected shall be forfeited either wholly or partly to the Government and in addition he shall be liable to pay a penalty of an amount equal to the amount of tax so collected:

Provided that the authority prescribed shall not levy penalty if it is evident that due to bonafide mistake the dealer collected tax in contravention of sub-section (1) or (2) and the tax so collected in excess has been remitted to the Government along with the tax payable for that month:

Provided further that the authority prescribed shall while imposing the penalty or forfeiture, take into consideration the amounts refunded to the purchaser from out of the amounts collected, by way of tax in contravention of sub-section (1) or (2) or for the refund of which satisfactory arrangement has been made.

(5) No order for the forfeiture under this section, shall be made after the expiration of three years from the date of collection of the amount referred to in sub- section (4):

Provided that in computing the said period of three years, the period during which any stay order was in force or any appeal or other proceeding in respect thereof was pending shall be excluded.

(6) If the authority prescribed in the course of any proceeding under the Act, or otherwise has reason to believe that any person has become liable to penalty with or without forfeiture of any sum under sub-section (4) such authority shall serve on such person a notice requiring him on a date and at a place specified in the notice to attend and show cause why a penalty with or without forfeiture of any sum as provided in sub-section (4) shall not be imposed on him.

(7) The authority prescribed shall thereupon hold an enquiry and shall make such order as he thinks fit.

(8) No prosecution for an offence under this Section shall be instituted in respect of the same facts on which a penalty has been imposed.

58. Any dealer or person who fails to comply with the requirements under Sections 14, 16, 17, 21, 29, 42, 43, 64, or any other provisions of the Act shall on conviction be punishable with imprisonment for a term which may extend to three months or with fine or with both.

59. Any dealer who obstructs the authority prescribed in the performance of his duties under the Act shall on conviction be punishable with imprisonment for a term which shall not be less than one month but which may extend to six months and with fine.

60. (1) Where an offence under the Act has been committed by a Company, every person who, at the time the offence was committed, was in charge of, and was responsible to the Company for the conduct of the business of the Company, as well as the Company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that, nothing contained in this sub-section shall render any such person liable to any punishment if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where an offence under the Act has been committed by a Company, and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, any director, manager, secretary or other officer of the Company such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation :- For the purpose of this Section:-

(a) 'Company' means a body corporate and includes a firm, association or persons or body of individuals whether incorporated or not; and

(b) 'Director' in relation to a firm means a partner in the firm, and in relation to any association of persons or body of individuals, means any member controlling the affairs thereof.

61. (1) The authority prescribed may accept , from any dealer who has committed an offence under the Act by way of composition of such offence:-

(a) where the offence consists of the evasion of tax, in addition to such tax, a sum of money equal to the amount of tax subject to a minimum of Rs.3,000/- (Rupees Three thousand only) and,

(b) in other cases a sum of money not exceeding Rs. 3,000/-(Rupees Three thousand only).

(2) Any order passed or proceeding recorded by the authority prescribed under sub-section (1) shall be final and no appeal or application for revision shall lie therefrom.

62. (1) No Court other than the Court of a Magistrate of the First Class shall take cognizance of, or try, an offence under the Act.

(2) No prosecution for any offence under the Act shall be instituted except with the written consent of the Commissioner.

63. (1) An authority prescribed or an appellate or revising authority or an inspecting authority or any officer of the Commercial Taxes Department not lower in rank

than an Assistant Commercial Tax Officer shall, for the purposes of the Act, have all the powers:-

(a) to summoning and enforcing the attendance of any person and examining him on oath or affirmation; and

(b) compelling the production of any document.

(2) Without prejudice to the provisions of any other law for the time being in force, where a person to whom a summon is issued either to attend to give evidence, or produce accounts, registers, records or other documents at a certain place and time intentionally omits or fails to attend or produce accounts, registers, records or other documents at such place or time the authority or officer mentioned in sub-section (1) may after giving the person concerned a reasonable opportunity of being heard impose upon him by way of penalty a sum not exceeding five hundred rupees as it or he thinks fit.

(3) Any officer of the Commercial Tax Department, not lower in rank than an Assistant Commercial Tax Officer shall have powers to call for such information, particulars or records as he may require from any person for the purpose of assessment, levy and collection of tax under the Act.

64. (1) Any authority prescribed or appellate or revision authority may by writing, require any person or authority to furnish such information, particulars or records available with the person or authority as will be useful or relevant to any proceeding under the Act.

(2) The person or authority from whom such information, particulars or records are required under sub-section (1) shall furnish, within a reasonable time, the information particulars or records available.

65. Save as otherwise expressly provided in the Act, no Court shall entertain any suit, or other proceeding to set aside or modify, or question the validity of any assessment, order or decision made or passed by any officer or authority under the Act or any rules made there under, or in respect of any other matter falling within its scope.

66. Any person who is entitled to appear before any authority other than the High Court in connection with any proceedings under the Act, may be represented before such authority :-

(a) by his relative or a person regularly employed by him, if such relative or person is duly authorized by him in writing in this behalf; or

(b) by a legal practitioner; or

(c) by a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949; or

(d) by a Cost Accountant within the meaning of the Cost and Works Accountant Act of 1959.

(e) Subject to such conditions as may be laid down by the rules in that regard by a person who was enrolled as a Sales Tax Practitioner by such authority on payment of such fees and possessing such qualification as may be prescribed.

If such Chartered Accountant or Cost Accountant or Sales Tax Practitioner is duly authorised in writing in this behalf.

CHAPTER - IX
GENERAL PROVISIONS

67. (1) The Commissioner may constitute a State level 'Authority for Clarification and Advance Rulings' comprising of 3 officers not below the rank of Joint Commissioner to clarify, in the manner prescribed any aspect of the implementation of the Act.

(2) No application shall be entertained where the question raised in the application :-

(i) is already pending before any officer or authority of the Department or Appellate Tribunal or any Court;

(ii) relates to a transaction or issue which is designed apparently for the avoidance of tax:

Provided that no application shall be rejected under this sub-section unless an opportunity has been given to the applicant of being heard and where the

application is rejected, reasons for such rejections shall be recorded in the order.

(3) No officer or any other authority of the Department shall proceed to decide any issue in respect of which an application has been made by an applicant under this Section and is pending.

(4) The order of the authority shall be binding:-

(i) on the applicant who had sought clarification;

(ii) in respect of the goods or transaction in relation to which a clarification was sought; and

(iii) on all the officers other than the Commissioner:

Provided the dealer does not file an appeal before Sales Tax Appellate Tribunal within 30 days of the Ruling in the manner prescribed.

(5) The authority for clarifications shall have power to review, amend or revoke its rulings at any time for good and sufficient cause by giving an opportunity to the affected parties.

An order giving effect to such review or amendment or revocation shall not be subject to the period of limitation.

(6) The Commissioner may also refer any matter for opinion of the Authority for clarification without prejudice to his authority.

68. (1) Where a contract or an agreement was concluded between two or more parties before the commencement of the Act and no provision for tax under the Act was made in the contract, the selling dealer shall pay tax due on any sale liable to tax made under such contract after the commencement of the Act.

(2) Where a contract is concluded after the commencement of the Act, and no provision relating to tax was made in the contract, the contract price shall be deemed to include tax due under the Act and the selling dealer shall account for the tax due.

69. (1) Notwithstanding anything contained in the Act, any industrial unit availing a tax holiday or tax exemption on the date of commencement of the Act shall be treated as a unit availing tax deferment.

(2) The unit availing tax deferment as specified in sub-section (1) shall be eligible to issue tax invoices and to claim input tax credit subject to provisions of Section 13 of the Act.

(3) The period of eligibility, the method of debiting eligibility amount, the repayment and any other benefits for all units availing tax deferment shall be in the manner prescribed.

70. (1) No suit, prosecution or other proceeding shall lie against any officer or servant of the Government for any act done or purporting to be done under the Act without the previous sanction of the Government, and no such suit, prosecution or other proceeding shall be instituted after the expiry of six months from the date of the act complained of.

(2) No officer or servant of the Government shall be liable in respect of any such act in any civil or criminal proceeding if the act was done in good faith in the course of the execution of duties imposed on him or the discharge of functions entrusted to him by or under the Act.

71. Every scheduled bank including any branch of such bank or any banking institution in the State shall, at the request of the assessing authority concerned, submit in each month a return in the prescribed form, of all bills relating to goods discounted, cleared or negotiated and the payment and receipts relatable to the sale or purchase of goods transacted by or through it during the preceding month, in such manner and within such period as may be prescribed.

72. No assessment made, penalty or compounding fee levied or other order passed by any officer or authority under the Act, shall be set aside merely on account of any defect or irregularity in the procedure relating thereto, unless it appears that such defect or irregularity has in fact occasioned material hardship or failure of justice.

73. The amount of turnover for any tax period or for any calendar quarter shall be rounded off to the nearest multiple of Rs.10/- (Rupees ten only) and for this purpose

if such amount is not a multiple of Rs.10/- (Rupees ten only), but is Rs.5/- (Rupees five only) or more, the amount shall be increased to the next higher amount which is a multiple of Rs.10/- (Rupees ten only) and if such amount is less than Rs.5/- (Rupees five only), the amount shall be reduced to the next lower amount which is a multiple of Rs.10/- (Rupees ten only); and the amount so rounded off shall be deemed to be the turnover of the dealer for the purposes of the Act.

74. The amount of tax, input tax, output tax, net tax, interest, penalty, or any other sum and the amount of refund due under the provisions of the Act, shall be rounded off to the nearest rupee and for this purpose, if such amount is fifty paise or more it shall be increased to the next rupee and if such amount is less than fifty paise, it shall be ignored.

75. The powers conferred by the Act and the rules made thereunder on any of the officers appointed under section 3-A may also be exercised by any of the officers superior to the officers so empowered, subject to any instructions issued by the Commissioner.

76. (1) If any difficulty arises in giving effect to the provisions of the Act in consequence of the transition to the said provisions from the corresponding provisions of the Act in force immediately before the commencement of the Act, the Government may, by order in the Andhra Pradesh Gazette, make such provisions as appear to them to be necessary or expedient for removing the difficulty.

(2) If any difficulty arises in giving effect to the provisions of the Act (otherwise than in relation to the transition from the provisions of the corresponding Acts in force before the commencement of the Act), the Government may, by order make such provisions, not inconsistent with the purposes of the Act, as appear to it to be necessary or expedient for removing the difficulty.

77. The Commissioner may, from time to time, issue such orders, instructions and directions not inconsistent with the provisions of the Act or the rules made thereunder to his subordinate officers as he may deem fit, for the proper

administration of the Act and such officers and all other persons employed in the enforcement of the Act, shall comply with such orders, instructions and directions:

Provided that no such orders, instructions or directions shall be such as to interfere with the discretion of any appellate authority in exercise of its appellate functions.

78. (1) The Government may by notification, make rules to carry out the purposes of the Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for,-

(a) all matters expressly required or allowed by the Act to be prescribed;

(b) the manner of determination of the amount payable by the dealer in respect of:-

i) any transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

ii) any delivery of goods on hire purchase or any system of payment by instalments;

iii) any transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

iv) any transfer of property in goods involved in lucky gift scheme.

(c) the term of office, and the conditions of service, of the members of the Appellate Tribunal;

(d) the issue of registration to persons engaged in the sale or purchase of goods, the fees payable therefor and the imposition of conditions in respect of the same for the purpose of enforcing the provisions of the Act;

(e) the rectification of mistakes apparent from the record of any assessment, appeal or revision and the period within which such rectification may be made;

(f) the administration of the check posts set up and barriers erected under the Act and the regulation of the work therein;

(g) the disposal of goods confiscated under the Act and of the proceeds thereof;

(h) the issue of bills or tax invoices or cash memoranda, the class or classes of dealers who should maintain counterfoils for the same and the particulars to be shown in and the manner of maintenance of such counterfoils and the time for which they should be preserved;

(i) the maintenance of purchase bills or accounts of purchases and sales by dealers carrying on business in specified goods and the time for which they should be preserved;

(j) the issue of delivery notes in respect of goods delivered, or transported to retail dealers in pursuance of sales effected to them, the form and manner of their issue and the time for which they should be preserved;

(k) the application of the provisions of the Code of Civil Procedure, 1908 to the extent specified, in respect of applications, appeals and other proceedings under the Act;

(l) securing that returns furnished or accounts or documents produced, or evidence of any kind given under the Act before any assessing authority or on appeal or revision from any decision of such authority are kept confidential;

(m) the duties and powers of officers appointed for the purpose of enforcing the provisions of the Act;

(n) the circumstances in which and the extent to which, fees paid in pursuance of Section 33 may be refunded;

(o) generally regulating the procedure to be followed and the forms to be adopted in proceedings under the Act;

(p) the assessment and recovery of tax under the Act in respect of business which is discontinued or the ownership of which has changed or in respect of business of a deceased person;

(q) The assessment and recovery of tax under the Act in respect of business owned by minors or other incapacitated persons or by persons residing outside the State;

(r) The assessment and recovery of tax under the Act in respect of business owned by any person whose estate or any portion of whose estate is under the control of the Court of Wards, the Administrator-General, the Official Trustee, or any receiver or manager appointed by or under any order of a Court;

(3) Any rule under the Act, may be made so as to have retrospective effect.

(4) In making a rule under sub-section (1) or (2), the Government may provide that a person guilty of a breach thereof, shall, on conviction by a Magistrate of the First Class, be liable to be punished with fine which may extend to Rs.2,000/- (Rupees two thousand only).

(5) Every rule made under the Act, shall immediately after it is made, be laid before the Legislative Assembly of the State if it is in session and, if it is not in session, in the session immediately following, for a total period of fourteen days which may be comprised in one session or in two successive sessions, and if before the expiration of the session in which it is so laid or the session immediately following, the Legislative Assembly agrees in making any modification in the rule or in the annulment of the rule, the rule shall, from the date on which the modification or annulment is notified have effect only in such modified form or shall stand annulled as the case may be; so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

79. (1) The Government may, by notification, alter, add to or cancel any of the Schedules.

(2) Where a notification has been issued under sub-section(1) there shall, unless the notification is in the meantime rescinded, be introduced in the Legislative Assembly, as soon as may be, but in any case during the next session of the Legislative Assembly following the date of the issue of the notification, a Bill

on behalf of the Government, to give effect to the alteration, addition or cancellation, as the case may be, of the Schedule specified in the notification, and the notification shall cease to have effect when such Bill becomes law, whether with or without modifications, but without prejudice to the validity of anything previously done thereunder:

Provided that if the notification under sub-section(1) is issued when the Legislative Assembly is in session, such a Bill shall be introduced in the Legislative Assembly during that session:

Provided further that where for any reason a Bill as aforesaid does not become law within six months from the date of its introduction in the Legislative Assembly, the notification shall cease to have effect on the expiration of the said period of six months.

(3) All references made in the Act to any of the Schedules shall be construed as relating to the Schedules in force for the time being amended in exercise of the powers conferred by this Section.

CHAPTER - X

REPEAL

80. (1) The Andhra Pradesh General Sales Tax Act, 1957 is hereby repealed :

Provided that such repeal shall not affect the previous operation of the said Act or Section or any right, title, obligation or liability already acquired, accrued or incurred thereunder, and subject thereto, anything done or any action taken (including any appointment, notification, notice, order, rule, form, regulation, certificate, licence or permit) in the exercise of any power conferred by or under the said Act or section shall be deemed to have been done or taken in the exercise of the powers conferred by or under this Act, as if this Act was in force on the date on which such thing was done or action was taken; and all arrears of

tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act.

(2) Notwithstanding anything contained in sub-section (1), any application, appeal, revision or other proceeding made or preferred to any officer or authority under the said Act or section and pending at the commencement of this Act, shall, after such commencement, be transferred to and disposed of by the officer or authority who would have had jurisdiction to entertain such application, appeal, revision or other proceeding under the Act if it had been in force on the date on which such application, appeal, revision or other proceeding was made or preferred.

(3) Upon such repeal of the Andhra Pradesh General Sales Tax Act, 1957 the provisions of Sections 8, 8A, 9 and 18 of the Andhra Pradesh General Clauses Act, 1891 shall apply.

81. The Andhra Pradesh Value Added Tax Ordinance, 2005 is hereby repealed.

SCHEDULE – I

(See Section 7)

List of Goods exempt from Tax under Section 7

Sl.No.	Name of the Commodity
1.	Agricultural implements manually operated or animal driven *including hand operated sprayers and dusters.*
	(the words in italics were added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-08-2005.)
2.	Aids and implements used by handicapped persons
3.	Aquatic feed, poultry feed and cattle feed including grass, hay and straw
4.	Betel leaves
5.	Books, periodicals and journals *including maps, charts, globes and atlases*
	(the words in italics were added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-08-2005.)
6.	Charkha, Ambar Charkha and Gandhi Topi
7.	Charcoal
8.	Jowar, Maize, Ragi, Bajra, Kodan, Kutki, Barley, Varigalu or variga rice, Korralu or Korra Rice.
9.	Condoms and contraceptives
10.	Cotton yarn in hank and silk yarn in hank
11.	Curd, Lussi, Butter Milk and separated milk
12.	Earthen pot
13.	Electrical energy

14. Firewood other than casuarina poles, eucalyptus logs and cut sizes thereof

15. Fishnet and fishnet fabrics

16. Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder

17. Fresh plants, saplings and fresh flowers

18. Vegetables & fruits other than those cured, frozen, preserved, processed, dried, dehydrated or canned.

19. Garlic and Ginger

20. Bangles made of shells, glass, lac or any other material other than those made of precious metals

(The original entry "20.Bangles made of shell, Glass, Lac or Plastic" is substituted by the Act No 10 of 2006 dated 4th January 2006, w.e.f 01.12.2005.)

21. Handlooms, parts and accessories thereof and goods produced from handlooms.

22. Human blood and blood plasma

23. Kumkum, Bindi, alta and Sindur

24. Meat , Flesh of poultry , fish including dry fish, prawns,lobsters, crabs, shrimps and other sea food except when they are sold in frozen state or in a sealed container; eggs, live stock and animal hair.

(the original entry "24.Meat, Fish, Chicken, prawn, prawn seed and other aquatic products when not cured or frozen and eggs, livestock and animal hair." is substituted by the G.O MS No 795 Rev (CT-II) Dept dt; 29-06-2006 w.e.f 01-07-2006)

25. National Flag

26. Organic manure

27. Non-judicial stamp paper sold by Government Treasuries; postal items like envelope, post card etc, sold by Government; rupee note, when sold to the Reserve Bank of India and cheques, loose or in book form

28. Raw wool

29. Semen including frozen semen

30. Silk worm laying, cocoon and raw silk *other than raw silk from outside the country.*

(The words in italics were added by the G.O MS No 795 Rev (CT-II) Dept dt; 29-06-2006 w.e.f 01-07-2006)

31. Slate and slate pencils

32. Tender green coconut

33. Toddy, Neera and Arak

34. Unbranded bread

35. Unprocessed and unbranded Salt

36. Water other than-

i)aerated, mineral, distilled, medicinal, ionic, battery, de-mineralised water, and

ii) water sold in sealed container

37 Prasadam, Bhog or Maha Bhog by Religious Institutions

38 Plantain Leaves

39 Bamboo Matting

40 Puffed Rice, Parched Rice, Murmuralu and Atukulu

41 Husk of pulses, paddy, groundnut and wheat bran

42 Leaf plates and leaf cups-pressed or stitched and loose and unstitched vistarakulu

43 Unbranded broomsticks

44 Seeds for sowing and gardening purposes

45 Cotton Fabrics., man made fabrics and woollen fabrics

46 Sugar

47 Tobacco

48. Rakhi.

(The entry at serial no 48 was added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 01-09-2005.)

49. Made ups and garments made of Khadi cloth.

*(The entry at serial no 49 was added by the Act No 10 of 2006 dated 4th January 2006 w.e.f*01.12.2005)

Explanation : The goods mentioned in entries 45, 46 & 47 of this schedules shall be goods included in the relevant heads and sub-heads of the 1st Schedule to the Additional Duties of Excise (Goods of special importance) Act 1957, but does not include goods where no additional duties of excise are levied under that schedule.

SCHEDULE – II

(See Section 8)

Transactions Zero-Rated and Eligible for Input Tax Credit

Sl.No.	Description
1.	Sale of taxable goods in the course of inter-state Trade or Commerce falling within the scope of Section 3 of the Central Sales Tax Act, 1956
2.	Sale of goods falling within the scope of Section 5(1) and Section 5(3) of the Central Sales Tax Act, 1956.
3.	Sales of goods to any unit located in SEZ.
4.	Goods or products specifically marketed with brand "A.P Girijan Co-Operative Corporation Limited."

(The entry at Sl.No 4. is inserted by G.O MS No 795 Rev (CT-II) Dept. Dt 29-06-2006 w.e.f 01-07-2006)

SCHEDULE – III

(See sub section (3) of Section 4)

List of goods taxable @ 1%

S.No.	NAME OF THE COMMODITY
1.	Bullion, Specie, Platinum and other precious metals.

(The original entry "1. Bullion and Specie" is substituted by Act No 10 of 2006 dated 4th Jan 2006 w.e.f 01.12.2005)

2. Articles and jewellery made of bullion or specie or any other precious metals and jewellery embedded with precious stones and semi-precious stones".

(The original entry "Articles and Jewellery made of bullion or specie or both and Jewellery embedded with precious stones and semi-precious stones and gold coated or gold covered jewellery" is substituted by Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005)

3. Precious stones, that is to say, Diamonds, Emeralds, Rubies, Sapphires and semiprecious stones and Pearls

SCHEDULE – IV

(See sub section (3) of Section 4)

List of goods taxable @ 4%

Sl.No.	NAME OF THE COMMODITY
1.	Agricultural implements not operated manually or not driven by animal
2.	All intangible goods including copyright, patent, rep license, DEPB
3.	All kinds of bricks including fly ash bricks, refractory bricks
4.	Asphaltic roofing sheets
5.	Earthen tiles other than ceramic and glazed tiles
6.	All types of yarn and sewing thread other than cotton yarn in hank and silk yarn in hank.
7.	All utensils including pressure cookers and pans excepting utensils made of precious metals; (The original entry "7.Aluminium utensils and enameled utensils" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)
8.	Arecanut, betel nut and betel nut powder
9.	Bamboos, Casuarina poles, eucalyptus logs and cut sizes thereof
10.	Bearings of all kinds
11	Beedi leaves
12	Transmission rubber belts
13	Bicycles, ***E.Bikes*** tricycles, cycle rickshaws & parts and accessories thereof (The words in bold italics were added by the G.O MS No 795 Rev (CT-II) Dept dt; 29-06-2006 w.e.f 01-07-2006)

14 Bitumen

15 Branded bread

16 Bulk Drugs

17. Electric Motors and Oil Engines up to a capacity of 10 HP, Centrifugal, Monobloc and submersible pump sets Starters of electric motors and pump sets, parts and accessories thereof.;

(* the original entry "17.Centrifugal, monobloc and submersible pumps" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

18 Coffee beans and seeds, cocoa pod, green tea leaf and chicory

19 Chemical fertilizers, Bio-fertilizers and Bone Meal including mixtures or Nutrient elements such as Iron, Zinc, Copper and biological derivatives such as Enzymes, Co-enzymes and Aucines

(The original entry "Chemical fertilizers and Bone Meal including mixtures or Nutrient elements such as Iron, Zinc, Copper and biological derivatives such as Enzymes, Co-enzymes and Aucines" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)

20 Pesticides, Insecticides, fungicides, herbicides, weedicides and other plant protection equipment and accessories thereof *including drip and sprinkler irrigation systems but excluding mosquito repellants in any form.*

(the words in italics are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)

21 Coir and Coir products excluding coir mattresses

22. Cotton waste and Cotton yarn waste

23 Crucibles

24 Electrodes including welding electrodes and welding rods

25 Exercise Note books including Graph books and laboratory note books, Office stationery including computer stationery, writing pads and Account Ledgers

26 Fibers of all types and fibre waste

27 Ferrous and non-ferrous metals and alloys and extrusions thereof

28 Flour, Atta, Maida, Suji, Besan, Ravva, Vermicelli and semiya.

(The original entry "Flour, Atta, Maida, Suji, Besan and Ravva" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

29 Parched and fried grams or dhalls

30 Jaggery

31 Hand Pumps, parts and fittings thereof *and fittings thereof;*

(The words in italics are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

32 Herb, bark, dry plant, dry root, commodity known as jari booti and dry flower

33 Hose Pipes

34 Hosiery goods of all kinds

35 Rice bran including de-oiled rice bran

36 Ice

37 Incense Sticks commonly known as, Agarbathi, dhupkathi or dhupati

38 Industrial cables, (High voltage cables, XL PE Cables, Jelly filled cables, optical fibre cables)

39. IT Products, that is to say,-

(1) Word Processing Machines and Electronic Typewriters

(2) Electronic Calculators

(3) Computer Systems and Peripherals, Electronic Diaries

(4) Parts and Accessories of items (1) (2) and (3) above

(5) DC Micromotors/Stepper motors of an output not exceeding 37.5 Walts

(6) Parts of items (5) above

(7) Uninterrupted Power Supplies (UPS) and their parts

(8) Permanent magnets and articles intended to become permanent magnets (Ferrites)

(9) Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries current line systems or for digital line systems; videophones

10) Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone/ Speaker Sets and their parts

11) Telephone answering machines

12) Parts of Telephone answering machines

13) Prepared unrecorded media for sound recording or similar recording or other phenomena, Video and Audio CDs, Cassettes and DVDs(recorded and unrecorded).

14) IT Software on any media

15) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras

16) Radio communication receivers, Radio pagers

i) Aerials, antennas and their parts
ii) Parts of items (15) and (16) above

(17) LCD Panels, LED Panels and parts thereof

(18) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof

(19) Electrical resistors (including rheo-stats and potentiometers), other than heating resistors

(20) Printed circuits

(21) Switches, Connectors and Relays for upto 5 AMPS at voltage not exceeding 250 Volts, Electronic fuses

(22) Data/Graphic Display tubes, other than TV Picture tubesand parts thereof

(23) Diodes, transistors and similar semi-conductor devices, Photosensitive semi-conductor devices including photovoltaic cells whether or not assembled in modules or made up into panels, Light emitting diodes, Mounted piezoelectric crystals.

(24) Electronic Integrated Circuits and micro assemblies

(25) Signal generators and parts thereof

(26) Optical fibre cables

(27) Optical fibre and optical fibre bundles and cables

(28) Liquid Crystal Devices, Flat Panel display devices and parts thereof

(29) Cathode ray oscilloscopes, Spectrum Analyzers, Cross-talk meters, Grain measuring instruments, Distortion factor meters, Psophometers, Network and logic analyzer and Signal analyzer

(The original entry "39. IT Products (with HSN Codes), that is to say—

(1) Word Processing Machines and Electronic Typewriters (84.69)

(2) Electronic Calculators (84.70)

(3) Computer Systems and Peripherals, Electronic Diaries (84.71)

(4) Parts and Accessories of HSN 84.69, 84.70 and 84. 71 for items listed above (84.73)

(5) DC Micromotors / Stepper motors of an output not exceeding 37.5 Watts (85.01)

(6) Parts of HSN 85.01 for items listed above (85.03)

(7) Uninterrupted Power Supplies (UPS) and their parts (85.04)

(8) Permanent magnets and articles intended to become permanent magnets (Ferrites) (85.05)

(9) Electrical Apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems; videophones (85.17)

(10) Microphones, Multimedia Speakers, Headphones, Earphones and Combined Microphone / Speaker Sets and their part (85.18)

(11) Telephone answering machines (85.20)

(12) Parts of Telephone answering machines (85.22)

(13) Prepared unrecorded media for sound recording or similar recording of other phenomena (85.23)

(14) IT software on any media (85.24)

(15) Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting, transmission apparatus incorporating reception apparatus, digital still image video cameras (85.25)

(16) Radio communication receivers, Radio pagers (85.27)

(i) Aerials, antennas and their parts (85.29)

(ii) Parts of items at 85.25 and 85.27 listed above (85.29) (17) LCD Panels, LED Panels and parts thereof (85.31)

(18) Electrical capacitors, fixed, variable or adjustable (Pre-set) and parts thereof (85.32)

(19) Electrical resistors (including rheostats and potentiometers), other than heating resistors (85.33)

(20) Printed circuits (85.34)

(21) Switches, Connectors and Relays for upto 5 AMPS at voltage not exceeding 250 Volts, Electronic fuses (85.36)

(22) Data/Graphic Display tubes, other than TV Picture tubes and parts thereof (85.40)

(23) Diodes, transistors and similar semi-conductor devices;

PHOTOSENSITIVE SEMI-CONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS;

Light emitting diodes; Mounted piezo-electric crystals (85.41)

(24) Electronic Integrated Circuits and Micro – assemblies (85.42)

(25) Signal generators and parts thereof (85.43)

(26) Optical fibre cables (85.44)

(27) Optical fibre and optical fibre bundles and cables (90.01)

(28) Liquid Crystal Devices, Flat Panel display devices and parts thereof (90.13)

(29) Cathode ray oscilloscopes, Spectrum Analysers, Cross-talk meters, Grain measuring instruments, Distortion factor meters, Psophometers, Network & Logic analyzer and Signal analyzer (90.30).}"

is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)

40. Kerosene sold through public distribution system

41. Nawar

42. Napa Slabs (Rough and polished Flooring Stones)

43. Ores and minerals

44. Paper of all kinds and news print

45. Pipes of all varieties including GI, CI, PVC, Ductile, RCC & PCC pipes, their fittings thereof and Cement Poles;

(The original entry "45.Pipes of all varieties including G.I. Pipes, C.I. Pipes, ductile pipes and PVC Pipes" substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

46. Plastic footwear *and Hawai chappals,*

(the words in italics are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)

47. Printed material like diary, calendar etc.,

48. Printing Ink excluding toner and cartridges

49. Processed and branded salt

50. Pulp of bamboo, wood, waste paper and bagasse

51. Rail coaches, engines and wagons

52. Ready made garments, bed sheets, pillow covers, towels, blankets, traveling rugs, curtains, crochet laces, Zari, embroidery articles and all other made ups;

(*The original entry "52.Readymade Garments" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

53. Renewable energy devices and spare parts

54. Safety Matches

55. Sewing Machines and parts and accessories thereof

56. Ships and other vessels

57. Silk fabrics other than Handloom silk fabrics

58. Skimmed Milk Powder and UHT Milk

59. Spices of all varieties and forms including cumin seed, aniseed, turmeric and dry chillies

60. Sports goods excluding apparels and footwear

61. Starch and Sago

62. Tamarind, Tamarind seed , dhall, kernel, powder and husk.

63. Tractors and Threshers, Harvesters, Tractor Trailers, Tyres, Tubes attachments and parts thereof;

(The original entry "63.Tractors and Threshers, Harvesters and attachments and parts thereof" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8- 2005.)

64. Transmission towers

65. Umbrellas

66. Vanaspathi, Hydrogenated Vegetable oil.

67. Vegetable Oils – All kinds of vegetable oils including solvent oils and Coconut oil

68. Writing instruments, writing ink, Geometry Boxes, Colour Boxes, Pencil Sharpeners and Erasers

(*The original entry "68.Writing instruments" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

69. Coal Including coke in all its forms, but excluding charcoal

70. Iron and steel, that is to say:

(i) Pig Iron, Sponge Iron, and cast iron including ingot moulds, and bottom plates.

(ii) Steel semis, ingots, slabs, blooms and billets of all qualities, shapes and sizes.

(iii) Skelp bars, tin bars, sheet bars, hoe-bars and sleeper bars;

(iv) Steel bars, rounds, rods, squares, flats, octagons and hexagons; plain and ribbed or twisted, in coil from as well as straight length (v) Steel structurals, angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections

(vi) Sheets, hoops, strips and skelp, both black and galvanized, hot and cold rolled, plain and corrugated in all qualities, in straight lengths and in coil form as rolled and in revitted condition.

(vii) Plates, both plain and chequered in all qualities

(viii) Discs, rings, forgings and steel castings;

(ix) Tool, alloy and special steels of any of the above categories

(x) Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings (iv) Linseed (linum usitatissimum)

(xi) Tin-plates, both hot dipped and electrolytic and tin free plates

(xii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails – heavy and light crane rails;

(xiii) Wheels, tyres, axies and wheel sets

(xiv) Wire rods and wires rolled, drawn, galvanized, aluminized, tinned or coated such as by copper

71. Iron and Steel scrap, that is to say

(i) Iron scrap, cast-iron scrap, runner scrap and iron skull scrap

(ii) Steel melting scrap in all forms including steel skull, turnings and borings

(iii) Defectives, rejects, cuttings or end pieces of any of the categories of item (i) to (xiv) of entry 70

72. Oil Seeds, that is to say

(i) Sesamum or Til (orientale)

(ii) Soyabeen (Glycine seja)

(iii) Rape seed and mustard

1. Toria (Brassica campestris vartoria)
2. Rai (Brassica Juncea)
3. Jamba – Taramira (Eruca satiya)
4. Sarcon – yellow and brown (brassica compestris varsarson)
5. Banarasi Rai or True mustard (Brassica nigra)

(v) Sunflower (Helianthus annus)

(vi) Nigar seed (Guizotia abyssinica)

(vii) Neem, vepa (Azadi rachta indica)

(viii) Mahua, illupai, ippe (Madhuca indica, M. Latifolia), Bassia, Latifolia and Madhuca Longifolia Syn. M. Longifolia)

(ix) Karanja, Pongam, Honga (Pongamia pinnata syn. P Glabra)

(x) Kusum (Schleichera Oleosa, syn. S. Trijuga)

(xi) Punna undi(Calophyllum, inophyllum)

(xii) Kokum (Carcinia indica)

(xiii) Sal (Shorea robusta);

(xiv) Tung (Aleurite Jordi and A.Montana)

(xv) Red Palm (elaeis guinenisis)

(xvi) Safflower (corthanus tinctorius)

73. Castor (Ricinus communis)

74. Coconuts other than tender coconuts (cocos nucifera)

75. Copra

76. Groundnut or peanut (hypogea)

77. Cotton seeds

78. Jute, that is to say the fibre extracted from plants belonging to the species corchorus capsularis and corchorus olitorius and the fibre known as Mesta or Bimli extracted from plants of the species hibiscus cannabinus and Hibiuscus sabdariffavar altissima and the fibre known as sunnhemp extracted from plants of the species Crotalaria Juncea whether baled or otherwise

79. Cotton, that is to say, all kinds of cotton (indigenous or imported) in all its unmanufactured State, whether ginned or unginned, baled, pressed or otherwise but not including cotton waste.

80. Hides and Skins, Tanned or Un-Tanned

81. Crude oil, that is to say, crude petroleum oils and crude oils obtained from bituminous minerals (such as shale, calcareous rock sand), whatever their composition whether obtained from normal or condensation oil deposits or by the destructive distillation of bituminous minerals and whether or not subjected to all or any of the following processes

1. decantation

2. de-salting
3. dehydration
4. stabilization in order to normalize the vapour pressure
5. elimination of very light fractions with a view to returning them to the oil-deposits in order to improve the drainage and maintain the pressure
6. the addition of only those hydrocarbons previously recovered by physical methods during the course of the above mentioned process
7. any other minor process including addition of pour point depressants or flow improvers) which does not change the essential character of the substance

82. All kinds of Pulses and Dhalls

83. Wheat (Triticum vulgare T., compactum, T.sphaerococum, T.durum, T.aestivum, L.T.dicoccum);

84. Paddy (Oryza sativa L)

85. Rice (Oryza sativa L)

86. P.V.C. cloth, Waterproof cloth, Tarpaulin and Rexine

87. Oil cakes and Deoiled cakes

88. Drugs and medicines whether patent or proprietary, as defined in clauses (i), (ii) and (iii) of section 3 (b) of Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), and hypodermic syringes, hypodermic needles, perfusion sets, urine bags, catguts, sutures, surgical cotton, dressings, plasters, catheters, cannulae, bandages and similar articles, but not including,--

(a) Medicated goods.

(b) Products capable of being used as cosmetics and toilet preparations including Tooth Pastes, Tooth powders, cosmetics, Toilet articles and soaps.

(c) Mosquito Repellants in any form.

(c) Surgical equipment, medical devices and implants,";

(The original entry "88. Drugs & Medicines", whether patent or proprietory, as defined in Section 3 of the Drugs and Cosmetics Act, 1940 (Central Act 23 of 1940), but not including:-

a) medicated goods;

b) products capable of being used as cosmetics and toilet preparations including tooth-paste, tooth-powders, cosmetics, toilet articles and soaps;

c) mosquito repellants in any form.) is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

89. Veterinary Medicines and Feed Supplements.

(The original entry "Veterinary Medicines including Poultry Feed supplements" is substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

90. All kinds of packing material including Hessian cloth and jute twine but excluding storage tanks made of any materials.

91. Khandasari Sugar.

92. River Sand and grit and stone chips.

93. Extra Neutral Alcohol (ENA) and rectified spirit.

94. Kerosene stove, kerosene lamp, petromax lamp hurrican lamp, glass chimney and parts and accessories thereof;

95. Bio-diesel manufactured using non-edible vegetable oils such as Jatropha, Peongamia, Rice bran, Neem Cotton seed, Rubber seed, ***sale of used cooking oil to the bio-diesel manufacturer.***

(Entries in Sl No. 91, 92, 93, 94 and 95 are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 18-8-2005.)

(The words in bold italics were added by the G.O MS No 795 Rev (CT-II) Dept dt; 29-06-2006 w.e.f 01-07-2006)

96. Artificial and rolled gold jewellery, imitation and costume jewellery".

(Entries in Sl.No 96 are added by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 1-9-2005.)

97. LPG/ CNG conversion kits

98. Pre-stressed Raiway Concrete sleepers.

(Entries 97 and 98 are added by the Act No 10 of 2006 dated 4th Jan 2006, w.e.f 01.12.2005)

99. All handicrafts

(Entry 99 is added by G.O MS No 328 dated 16-03-2006 w.e.f 01-12-2005)

100. Industrial inputs that is to say,-

Sl. No.	Heading No.	Sub-Heading No.	Description of goods
(1)	(2)	(3)	(4)
1.	1501 to 1505		Animal (including fish) fats and oils, crude, refined or purified
2.	1506		Other animal fats and oils and their fractions whether or

			not refined, but not chemically modified.
3.	1521 & 1522		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured; degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
4.	1518		Animal or vegetabl fats boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vaccum or in inert gas or otherwise chemically odified; inedible mixtures or preparations of fats and oils of this chapter
5.	1702		Liquid glucose (non medicinal), Dextrose syrup
6.		2207.20	Denatured ethyl alcohol of any strength
7.	2503		Sulphur of all kinds other than sublimed sulphur, precipitated sulphur and colloidal sulphur
7A	2511		Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816
The original entry "7. 2503 & 2511 Sulphur, Barytes" is substituted by the present entries 7 and 7A Vide *G.O.Ms.No.656, Revenue (CT-II), 2nd June, 2006 w.e.f 01-05-2006*			
8.	2602		Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight
9.	2603		Copper ores and concentrates
10.	2604		Nickel ores and concentrates
11.	2605		Cobalt ores and concentrates
12.	2606		Aluminium ores and concentrates
13.	2607		Lead ores and concentrates
14.	2608		Zinc ores and concentrates
15.	2609		Tin ores and concentrates
16.	2610		Chromium ores and concentrates
17.	2611		Trungsten ores and concentrates
18.	2612		Uranium or Thorium ores and concentrates
19.	2613		Molybdenum ores and concentrates
20.	2614		Titanium ores and concentrates
21.	2615		Niobium, tantalum, vanadium or zirconium ores and concentrates
22.	2616		Precious metals ores and concentrates
23.	2617		Other ores and concentrates
24.	2618		Granulated slag (slag sand) from the manufacture of iron and steel
25.	2619		Ground granulated blast-furnace slag (GGBS)
26	2706		Tar distilled from coal, from lignite or from peat and other mineral tars whether or not dehydrated or partially distilled, including reconstituted tars.
The original entry in "Sl.No 26. 2706.00.10 Coal tar" is substituted Vide *G.O.Ms.No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006*			
27	2707		Oils and other products of the distillation of high

			temperature coal tar similar products in which the weight of the aromatic constituents exceeds that of the non – aromatic constituents
The original entry in "Sl.No 27. 2707.10.00 Benzole" is substituted Vide *G.O.Ms. No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006*			
28.		2707.20.00	Toluole(Omitted)
29.		2707.30.00	Xylole(Omitted)
30.		2707.40.00	Naphthalene(Omitted)
31.		2707.60.00	Phenols(Omitted)
32.		2707.91.00	Creosote oils
Sl.Nos 28, 29,30,31 and 32 are omitted Vide *G.O.Ms.No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006*			
33.	2801		Fluorine, chlorine, bromine and iodine
34.	2802		Sulphus, sublimed or precipitated; colloidal sulphur
35.	2803		Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)
36	2804		Hydrogen, rare gases other non metals excluding medicinal grade oxygen
The original entry in "Sl.No 36. 2804 Hydrogen, rare gases other than metals excluding oxygen (medicinal grade)" is substituted Vide *G.O.Ms. No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006*			
37.	2805		Alkali or alkaline-earth metals, rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury
38.	2806		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid
39.	2807		Sulphuric acid and anhydrides thereof; Oleum
40.	2808		Nitric acid; sulphonitric acids
41.	28.09		Diphosphorus pentaxoxide; phosphoric acid and polyphosphoric acids
42.	2810		Oxides of boron; boric acids
43.	2812		Halides and halide oxides of non-metals
44.	2813		Sulphides of non-metals; commercial phosphorus trisulphide
45.	2814		Ammonia, anhydrous or in aqueous solution
46.	2815		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash)(; peroxides of sodium or potassium
47.	2816		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides of strontium or barium
48.	2817		Zinc oxide, zinc peroxide
49.		2818.30.00	Aluminium hydroxide
50.	2819		Chromium oxides and hydroxides
51.	2820		Manganese oxides
52.		2821.10	Iron oxides and hydroxides
53.	2822		Cobalt oxides and hydroxides, commercial cobalt oxides
54.	2823		Titanium oxide
55.	2825		Hydraxine and hydroxylamine and their inorganic salts;

			other inorganic bases; other metal oxides, hydroxides and peroxides
56.	2826		Flurides, fluorosilicates, fluroaluminates and other complex flurine salts
57.	2827		Chlorides, chloride oxides and chloride hydroxides, bormides and bromide oxides; iodides and iodide oxides
58	2828		Hypochlorites,commercial calcium hypochlorites;chlorites;hypobromites
The original entry in Sl.No "58. 2828 Bleach liquor" is substituted Vide *G.O.Ms. No.656, Rev (CT-II), 2nd June, 2006 w.e.f 01-05-2006*			
59.	2829		Chlorates and perchlorates; Bromates and Perbromates; Iodates and periodates
60.	2830		Sulphides; Polysulphides
61.	2831		Dithionites and sulphoxylates
62.	2832		Sulphites; thiosulphates
63.	2833		Sulphates, alums, peroxo-sulphates (persulphates)
The original entry in Sl.No "63. 2833.25.00 Copper sulphate" is substituted Vide *G.O.Ms.No. 656, Revenue (CT-II), 2nd June, 2006 w.e.f 01-05-2006*			
64.		2833.33.00	Basic chromium sulphate (omitted)
Sl.No 64 was omitted Vide *G.O.Ms.No.656, Revenue (CT-II), 2nd June, 2006 w.e.f 01-05-2006*G.O			
65.	2834		Nitrites; nitrates
66.	2835		Phosphinates (hypophosphites), phosphonates (phosphates); phosphates and polyphosphates
67.	2836		Carbonates; peroxacarbonates (percarbonates); commercial ammonium carbonates containing ammonium carbarnate
68.	2837		Cyanides, cyanide oxides and complex cyanides
69.	2838		Fulminates, cyanates and thiocyanates
70.	2840		Borates, peroxoborates (perborates_
71.	2841		Sodium bichromate
72.		2841.30	Sodium dichromate
73.		2841.50	Potassium dichromate
74.	2844		Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) and their compounds; mixtures and residues containing these products
75.	2845		Isotopes other than those of heading No.28.44; compounds, inorganic or organic of such isotopes, whether or not chemically defined
76.	2846		Compounds inorganic or organic, of rate earth metals, of yttrium or of scandium or of mixtures of these metals
77.	2847		Hydrogen peroxide
78.	2848		Phosphides, whether or not chemically defined, excluding ferrophosphorus
79.		2849.20	Silicon carbide

80.		2849.10.00	Calcium carbides
81.	2850		Hydrides, nitrites, azides, cilidides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No.28.49
82.	2902		Cyclic hydrocarbons
83.	2903		Halogenated derivatives of Hydrocarbons
84.	2904		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated
85.	2905		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
86.	2906		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives
87.	2907		Phenols; Phenol-Alcohols
88.	2908		Halogenated, sulphonated, nitrated or nitrosated derivates of phenols or phenol-alcohols
89.	2909		Ethers, ether-alcohols, ether-phenols, ether-alcoholphenols, alcohol peroxides, ether perioxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivates
90.	2910		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivates
91.	2911		Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated or nitrosated derivates
92.	2912		Aldehydes whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde
93.	2913		Halgenated, sulphonated, nitrated or nitrosated derivates of products of heading No.29.12
94.		2914.11.00	Acetone
95.	2915		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivates
96.	2916		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivates
97.	2917		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivates
98.	2918		Carboxylic acids with additional oxygen function and

			their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivates
99.	2919		Phosphoric esters and their sales, including lactophosphates; their salts; their halogenated, sulphonated, nitrated or nitrosated derivates
100.	2920		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives
101.	2921		Amine-function compounds
102.	2922		Oxygen-function amino-compounds
103.	2923		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids
104.	2924		Carboxyamide-function compounds; amide-function compounds of carbonic acid
105.	2925		Carboxyamide-function compound (including saccharin and its salts) and imine-function compounds
106.	2926		Nitrile-function compounds
107.	2927		Diazo-, Azo- or azoxy-compounds
108.	2928		Oraganic derivates of hydrazine or of hydroxylamine
109.	2930		Organo-sulphur compounds
110.	2931		Other organo organic compounds
111.	2932		Heterocyclic compounds with oxygen heteroatom(s) only
112.	2933		Heterocyclic compounds with nitrogen heteroatom(s) only
113.	2934		Nucleic acids and their salts; other heterocyclic compounds
114.	2935		Sulphonamides
115.	2938		Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivates
116.	2939		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivates
117.	2942		Other organic compounds.
118.	3201		Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivates excluding catechu or gambiar
119.	3202		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning excluding catechu or gambiar

120.	3203		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter or vegetable or animal origin as specified in Note 2 to this Chapter excluding catechu or gambiar
121.	3204		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 2 to this Chapter; synthetic organic products of a kind used as fluroscent brightening agents or as luminophores, whether or not chemically defined excluding catechu or gambiar
122.	3205		Colour lakes; preparations based on colour lakes as specified in Note 2 to this chapter
123.		3206.10	Pigments
124.		3206.50.00	Inorganic products of kind used as luminophores
125.		3206.90	Master batches
126.		3207.10	Prepared pigments
127.		3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes
128.		3207.10.90	Other
129.	3211		Prepared driers
130.	3212		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form of a kind used in the manufacture of paints (including anamels); stamping foils; dyes and other colouring matter put up in forms (for example, bales, tablets and the like) or small packings (for example, sachets or bottles of liquid) of a kind used for domestic or laboratory purposes
131.		3215.10	Printing ink whether or not concentrated or solid
132.	3501		Casein, caseinates and other casein derivates, casein glues
133.	3507		Enzymes, prepared enzymes not elsewhere specified or included
134.		3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives, and similar preparations)
135.	3801		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures
136.	3802		Activated carbon, activated natural mineral products; animal black, including spent animal black
137.	3804		Residual lyes from the manufacture of wood pulp, whether or not concentrated,m desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No.38.03
138.	3806		Rosin and resin acids, and derivates thereof: rosin spirit and rosin oils; run gums

139.	3807		Wood tar; wood tar oils; wood, creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetables pitch
140.		3808.10	Insecticides, fungicides, herbicides, weedicides and pesticides of technical grade.
141.	3809		Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries not elsewhere specified or included
142.	3812		Prepared rubber accelerators, compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics
143.	3814		Reducers and blanket wash/roller wash used in the printing industry
144.	3815		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included
145.	3817		Mixed alkyl benzenes and mixed alkylnaphthalenes, other than those of heading No.27.07 or 29.02
146.	3818		Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics
147.	3823		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols
148.		3824.90	Retarders used in printing industry.
149.	3901		Polymers of ethylene in primary forms
150.	3902		Polymers of propylene or of other olefins, in primary forms
151.	3903		Polymers of styrene, in primary forms
152.	3904		Polymers of vinyl chloride or of other halogenated olefins, in primary forms
153.	3905		Polymers of vinyl acetate or of other vinyl esters in primary forms, other vinyl polymers in primary forms
154.	3906		Acrylic polymers in primary forms
155.	3907		Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms
156.	3908		Polyamides in primary forms
157.	3909		Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms
158.	3910		Silicones in primary forms

159.	3911		Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included in primary forms
160.	3912		Cellulose and its chemical derivates, and cellulose ethers, not elsewhere specified or included in primary forms
161.	3913		Natural polymers (for example, algenic acid) and modified natural polymers (for example, hardened proteins, chemical derivates of natural rubber), not elsewhere specified or included in primary forms
162.	3914		Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13 in primary forms
163.	3919		Self adhesive plates, sheets, film foil, tape, strip of plastic whether or not in rolls
164.	3920		Other plates, sheets, film, foil and strip of plastics, non-cellular whether lacquered or metallised or luminated, supported or similarly combined with other materials or not
165.	3923		Articles for the conveyance or packing of goods, of plastics, stoppers, lids, caps and other closures, of plastics but not including -
			(a) insulated wares
			(b) bags of the type which are used for packing of goods at the time of sale for the convenience of the customer including carry bags
166.	4001		Natural rubber, balata, gutta percha, Guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips
167.	4002		Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strip; mixtures of any product of heading No.40.01 with any product of this heading, in primary forms or in plates, sheets or strip
168.	4003		Reclaimed rubber in primary forms or in plates, sheets or strip
169.	4005		Compounded rubber, unvulcanised in primary forms or in plates, sheets or strip other than the forms and articles of unvulcanised rubber described in heading No.40.06
170.	4701		Mechanical wood pulp, chemical wood pulp, semi-chemical wood pulp and pulps of other fibrous cellulosic materials
171.	4819		Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes) cases, bags and other packing containers of paper, paperboard whether in assembled or unassembled condition

172.	4821		Paper printed labels and paper board printed labels
173.	4823		Paper self adhesive tape and printed wrappers used for packing
174.		6305.10	Sacks and bags of a kind used for packing of goods, of jute or of other textile based fibres of heading No.53.03
175.	7010		Carboys, bottles, jars, phials of glass of a kind, used for the packing goods; stoppers, lids and other closures of glass
176.	7019		Glass fibers (including glass wool and glass filaments) and articles thereof (for example yarn, woven fabrics) whether or not impregnated, coated, covered or laminated with plastics or varnish
177.	7202		Ferro alloys
178.		7607.20	Aseptic packaging aluminum foil of thickness less than 0.2 mm and backed by paper and LDPE
179.	8309		Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.

(Entry 100, with sub entries from 1 to 179, is inserted vide G.O MS No 502 Rev (CT-II) Dept DT: 01-05-2006 w.e.f 01-05-2006)

Sl. No.	Heading No	Sub-Heading No	Description of goods
180		1301.20.00	Gum Arabic
181		1520.00.00	Glycerol crude, Glycerol Waters and Glycerol lyes
182	2508		Clay including fire clay, fine china clay and ball clay
183	2504		Natural Graphite
184	2513		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat treated
185	2620		Ash and residues(other than from the manufacture of iron & steel), containing arsenic, metals or their compounds
186	2621		Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.
187	2708		Pitch and pitch coke, obtained from coal tar or from other mineral tars
188		2711.14.00	Butylene
189		2712.20	Paraffin wax containing by weight less than 0.75% of oil; Normal paraffin; not being micro crystalline petroleum wax
190	2811		Other inorganic acids and other inorganic oxygen

			compounds of non metals
191	2839		Silicates, commercial alkali, metal silicates
192		2901.21.00	Ethylene
193		2901.22.00	Propylene
194		2901.29.10	Acetylene, in dissolved condition
195		2901.29.20	Heptene
196	2929		Compounds with other nitrogen functions
197	3301		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils, in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils
198	3302		When sold in packs of 20ml or, as the case may be, more or in packs of 20gms or more, the following – Mixtures of odoriferous substances, mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances of a kind used for the manufacture of beverages
199	3404		Artificial waxes and prepared waxes
200	3502		Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
201	3503		Gelatin [including gelatin in rectangular (including square) sheets, whether or not surface worked or coloured] and gelatin derivatives
202	3504		Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
203	3505		Dextrins and other modified starches (for example, pregelatinised or esterified starches);
204	3824		Prepared binders for foundry moulds or cores; Retarders used in the printing industry
205	3915		Waste, parings and scrap of plastics
206	3916		Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked, of plastics.

207	3926		Plastic fabrics of the type used for making plastic woven sacks and plastic woven sacks.
208	4004		Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained there from
209		4008.11.10	Plates, sheets and strip of microcellular rubber
210		4008.19.10	Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear
211		4008.21.10	Plates, sheets and strip of microcellular rubber used in the manufacture of soles, heels or soles and heels combined for footwear.
212		4008.29.20	Blocks of micro cellular, rubber but not of latex foam sponge, used in the manufacture of soles, heels or soles and heels combined for footwear
213	4503		Corks and stoppers of natural cork
214	4707		Recovered (waste & scrap) paper or paper board.
215	5310		Sacking fabrics, Hessian fabrics, jute canvas
216	5607		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.
217	5609		Coir string
218	6805		Natural or artificial abrasive powder or grain on a base of textile material, of paper of paper board or of other materials, whether or not cut to shape or sewn or otherwise made up.
219		6903.90.00	Refractory monolithic
220	7001		Cullet and other waste and scrap of glass in the mass
221	7017		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated
222	7310		Tin plate containers
223			Castings of all metals,
		7325.10.00	(i) of non-malleable cast iron
		7325.99.10	(ii) of Iron
		7325.99.20	(iii) of alloy steel
		7325.99.30	(iv) of stainless steel

		7325.91.00 7326.11.00	(v) grinding balls and similar articles for mills
		7325.99.91	(vi) rudders for ships or boats
		7325.99.92	(vii) drain covers
		7325.99.93	(viii) plates and frames for sewage water or similar system
		7326.11.00 7326.90.00 7419.91.00	(xi) grinding balls and similar articles for mill (x) grinding media balls and cylpebs (xi) of copper
			(xii) of other metals
224		8507.20.00	Valve Regulated Lead Acid batteries
225	8546		Electrical insulators of any material
226	8547		Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for the purpose of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefore, of base metal lined with insulating material
227	8548		Waste and scrap of primary cells, primary batteries and electric accumulators, spent primary cells, spent primary batteries and spent electric accumulators.
228	9032		Regulator for LPG cylinders and other cylinders containing compressed gases or compressed liquids
229		9602.00.30	Gelatin capsules empty
230		9606.21.00	Buttons of plastics
231	9607		Slide fasteners and parts thereof.

(Sub entries from 180 to 231 are added to entry 100 vide *G.O.Ms.No.656, Revenue (CT-II), 2nd June, 2006 w.e.f 01-06-2006)*

101. Liquefied petroleum gas for domestic use

(Entry 101 is added by *G.O.Ms.No.656, Revenue (CT-II), 2nd June, 2006 w.e.f 18-04-2006)*

102. Machinery of all kinds that is to say

Sl.No	Heading No	Sub Heading No	Description of commodity
1	8401		Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation
2			Machinery, plant or laboratory equipment, whether or not, electrically heated (excluding furnaces, ovens and other equipment of heading 8514), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vaporizing, condensing or cooling, other than machinery or plant of a kind used for domestic purposes instantaneous or storage water heaters non-electric.
		8419.11	(a) instantaneous gas water heaters
		8419.20	(b) medical, surgical or laboratory sterilizers
		8419.31.00	(c) dryers for agricultural products
		8419.32.00	(d) dryers for wood, paper pulp or paper board
		8419.40	(e) distilling or rectifying plant
		8419.50	(f) heat exchange units
		8419.60.00	(g) machinery for liquefying air or other gas
		8419.81	(h) machinery for making hot drinks or for cooking or heating food
		8419.89.50	(I) pasteurizers
		8419.89.80	(j) vacuum-vapour plant for deposition of metals
		8419.90	(k) parts
3	8420		Calendaring or other rolling machines other than for metals or glass, and cylinders therefor
4			Centrifuges, including centrifugal dryers
		8421.11.00	(a) cream separators
		8421.12.00	(b) cloth dryers
		8421.99.00	(c) parts
5		8422.20.00	Machinery for cleaning or drying bottles or other containers
6		8422.30.00	Machinery for filling, closing, ceiling or labelling bottles, canes, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating machinery
7		8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery)
8		8422.90	Parts of machinery of heading 8422
9		8424.30.00	Steam or sand blasting machines and similar jet projecting machines

10		8424.90.00	Parts of machinery of subheading 8424.30.00
11	8437		Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm type machinery
12		8438.30.10	Sugar manufacturing machinery,
13		8438.90.10	Parts of sugar manufacturing machinery
14		8438.80.40	Tea leaf rolling or cutting machine
15	8439		Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper board
16	8441		Other machinery for making up paper pulp, paper or paper board, including cutting machines of all kinds
17	8442		Machinery, apparatus and equipment for type founding or type setting , for preparing or making printing blocks , plates, cylinders and other printing components, blocks , plates , cylinders and lithographic stones, prepared for printing purposes (planed, grained or polished)
18	8443		Printing machinery used for printing by means of the printing type, block, plates, cylinders and other printing components; inkjet printing machines, machines for uses ancillary to printing
19	8444		Machines for extruding, drawing , texturing or cutting man-made textile materials
20	8445		Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft winding) machines and machines for preparingtextile yarns for use on the machines of heading 8446 or 8447
21	8446		Weaving machines (looms)
22	8447		Knitting machines, stitch bonding machines and machines for making gimped yarn, tulle, lace,embroidery, trimmings, braid or net and machines for tufting
23	8448		Auxillary machinery for use with machines of heading 8444, 8445, 8446 or 8447 (for example , dobbies, jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 8444, 8445, 8446 or 8447 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald frames, hosiery needles)
24	8453		Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or leather, other than sewing machines

25	8454		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries
26	8455		Metal rolling mills and rolls therefore
27	8457		Machining centers, unit construction machines 9 single station) and multi-station transfer machines for working metal
28	8458		Lathes (including turning centers) for removing metal
29	8459		Machines-tools (including way-type unit head machines), drilling, boring, milling, treading or tapping by removing metal other than lathes
30	8460		Machine tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing maetal, or cermets by meands of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 8461
31	8461		Machine tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting off and other machine tools working by removing metal, or cermets, not elsewhere specified or included.
32	8462		Machine tools (including presses) for working metal by forging, hammering or die-stamping machines tools (including presses) for working metal by bending, straightening, flattering, shearing, punching or notching, presses for working metal or metal carbides, not specified above
33	8463		Other machine tools for working metal,or cermets, without removing material
34		8464.10.10	Granite cutting machines or equipments
35		8464.20.00	Grinding or polishing machine
36	8465		Machine tools (including machines for nailing , stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials
37	8466		Parts and accessories suitable for use solely or principally with the machines of headings 8456 to 8465 including work or tool holders, self-opening die heads, dividing heads and other special attachments for machine tools; tool holders for any type of tool, for working in the hand

38	8468		Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting other than those of heading 8515, gas operated surface tempering machines and appliances
39	8474		Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand
40	8477		Machinery for working rubber or plastics or for the manufacture of products from these materials not elsewhere specified
41	8478		Machinery for preparing or making up tobacco, not specified or included elsewhere in the chapter 84
42	8479		Machines and mechanical appliances having individual functions , not specified or included elsewhere
43	8480		Moulding boxes for metal foundry ; mould bases ; moulding patterns ; moulds for metals (other than ingot moulds), metal carbides, glass , mineral materials , rubber or plastics
44	8485		Machinery parts not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included else where in chapter 84.
45	8514		Furnaces and boilers of all types including fluidized bed boilers and ignifluid boilers and boilers using agricultural waste as fuel but not including boilers using municipal waste only as fuel
46		8543.30.00	Machines and apparatus for electroplating , electrolysis or electrophoresis
47	8803		Parts items of heading 8801 or 8802
48	9024		Machines and appliances for testing the hardness, strength, compressibility , elasticity or other mechanical properties of materials (for example, metals , woods , textiles, paper, plastic)
49			Machinery for Photography

103. Tools and Instruments that is to say

Sl.No	Heading No	Description of goods
1	8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades)

2	8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating purchases and similar hand tools.
3	8204	Hand operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.
4	8205	Hand tools (including glaziers' diamonds), not elsewhere specified or included; below lamps; vices; clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks
5	8206	Tools of two or more of the headings 8202 to 8205 put-up in sets for retail sale
6	8207	Interchangeable tools for hand tools, whether or nor power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools
7	8208	Knives and cutting blades, for machines or for mechanical appliances
8	8209	Plates, sticks, tips and the like for tools, unmounted of cermets
9	8210	Hand-operated mechanical appliances, weighing 10 kg. Or less, used in the preparation, conditioning or serving of Food or Drink
10	8213	Scissors, tailors' shears and similar shears, and blades therefor
	8456	Machine- tools for working any material by removal of material, by laser or other light or phton beam, ultra sonic, electro-discharge, electro-chemical, electron beam,ionic-beam or plasma arc processes
11	8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor
12	9014	Direction finding compasses; other navigational instruments and appliances
13	9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic,hdrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders
14	9016	Balances of a sensitivity of 5 cg or better, with or without weights
15	9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, retractors, drawing sets, slide rules, disc calculators); instruments for measuring length for use in the hand (for example, measuring rods and tapes, micrometers, calipers), not specified or included elsewhere in this Chapter
16	9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus, ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
17	9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters

18	9022	alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, x-ray tubes and other e-ray generators, high tension generators control panels, and desks, screens, examination or treatment tables or chairs and the like
19	9025	Hydro meters and similar floating instruments, thermo meters, pyrometers, barometers, hygro meters and psycho meters, recording or not and any combination of these instruments
20	9026	Instruments and apparatus measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gages, manometers, heat meters) , excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032
21	9027	Instruments and apparatus for physical or chemical analysis (for example, polarymeters, refractometers , spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound, or like (including exposure meters); micro tomes
22	9029	Revolution counters, production counters, taxi meters, milometer, pedometers and the like: speed indicators and tacho meters, other than those of heading 9014 or 9015; stroboscopes:
23	9030	Oscilloscopes, spectrum analyzers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028: of instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionizing radiation
24	9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors
25	9032	Automatic regulating or controlling instruments and apparatus

104. Bolts, Nuts threaded or tapped and screws of base metal or alloys thereof including bolt ends, screws, studs, screw studding, self tapped screws, screw hooks and screw rings.

105. All hardware of base metal or alloys and other hardware items like locks, woven wire nettings, mesh, cloth sieves, and chain link of all metals.

106. Biomass briquettes

107. Processed meat, poultry, fish, processed or preserved vegetables and fruits, including fruit jams jelly, pickle, fruits squash, paste, fruit drink and fruit juice whether in sealed container or otherwise.

108. Katha

109. Wet dates

110. Cups, plates and glasses made of paper

111. Medical equipments / devises and implants

112. Papad.

113. Optical goods that is to say

Sl.No	Heading No	Sub Heading No	Description of goods
		9004.90	Spectacles and goggles
		9004.10.00	Sun glasses
			Spectacle glasses of lenses
		9001.40	(i) of glass
		9001.50.00	(ii) of other material
	9003		Frames and mountings for spectacles, goggles or the like and parts thereof
		9001.30	Contact lenses
			Lense cleaning liquid
		9002.19.00	Intra ocular lens

Note:- (1) The Headings or sub-headings, as the case may be, listed under column Nos. (2) & (3) above are the HSN Codes under the Central Excise Tariff Act, 1985 (5 of 1986).

Note:- (2) The Rules for the interpretation of the provisions of the Central Excise Tariff Act, 1985 read with the Explanatory Notes as updated from time to time published by the Customs Co-operation Council, Brussels apply for the interpretation of this notification.

Note:- (3) Where any commodities are described against any heading or, as the case may be, sub-heading, and the aforesaid description is different in any manner from the corresponding description in the Central Excise Tariff Act, 1985, then only those commodities described as aforesaid will be covered by the scope of this notification and other commodities though covered by the corresponding description in the Central Excise Tariff will not be covered by the scope of this notification.

Note:- (4) Subject to Note 2, for the purpose of any entry contained in this notification, where the description against any heading or, as the case may be, sub-heading, matches fully with the corresponding description in the Central Excise Tariff, then all the commodities covered for the purposes of the said tariff under that heading or sub-heading will be covered by the scope of this notification.

Note:- (5) Where the description against any heading or sub-heading is shown as "other", then the interpretation as provided in Note 2 shall apply.

(Entries from 102 to 113 are added by G.O.Ms.No.795 Dt: 29th June, 2006 w.e.f 01-07-2006)

EXPLANATION-I: The goods mentioned at entry 57 shall be other than those described in column (3) of first schedule to the Additional Duties of Excise (Goods of Special Importance), Act 1957

(Explanation –I to the IV schedule is added by *G.O.Ms.No.656, Revenue (CT-II), 2nd June,2006 w.e.f 01-06-2006.)*

SCHEDULE – V

(See sub section (3) of Section 4)

Goods Taxable at Standard Rate (RNR) of 12.5 %

All Goods other than those specified in Schedules I, III, IV and VI.

SCHEDULE –VI

(See sub section (5) of Section 4)

Goods subjected to tax at special rates

Item No.	Description	Point of levy	Rate of tax
1	All liquors, bottled and packed as per the provisions of the A.P Excise Act,1968 (including Imported liquor) but excluding toddy and arrack:	At the point of first sale in the State	70%
	(The original entry "1.All liquors, bottled and packed as per the provisions of the A.P. Excise Act,1968 (including imported liquor) but excluding toddy and arrack:		
	(a) Where cost of such liquor is more than Rs.700/- per case;	At the point of first sale in State	90%
	(b) Where cost of such liquor is Rs.700/- or below per case	At the point of first in the State"	70%
	is substituted by the Act No 23 of 2005 Dated 26th Oct. 2005 w.e.f 20-6-2005.)		
2	Petrol	At the point of first sale in the State	33 %
3	Aviation motor spirit and any other motor spirit	At the point of first sale in the State	33 %
4	Aviation turbine fuel	At the point of first sale in the State	33%
5	All kinds of Diesel Oils including C9	At the point of first sale in the State	22.25%
{The entries "			
2	Petrol	At the point of first sale in the State	*(32.55%) 34%
3	Aviation motor spirit and any other motor spirit	At the point of first sale in the State	*(32.55%) 34%
4	Aviation turbine fuel	At the point of first sale in the State	*(32.55%) 34%
5	All kinds of Diesel Oils including C9	At the point of first sale in the State	*(21.33%) 23%

(Tax rates in brackets are substituted by the Act No 23 of 2005 dated 26th Oct 2005 w.e.f 20-6-2005.)

(The original entry "5. Diesel oil" is substituted by G.O.Ms.No.558, Revenue (CT-II), 15th May, 2006 w.e.f 01-05-2006)"
are substituted by G.O MS NO.681Rev (CT-II) Dept, Dated: 10-06-2006 w.e.f 10-06-2006.}

Explanation – I : For the purpose of item (1) when any distillery or brewery or any dealer sells liquor to the Andhra Pradesh Beverages Corporation Limited, or Canteen Stores Department, the sale by the Andhra Pradesh Beverages Corporation Limited or Canteen Stores Department shall be deemed to be the first sale.

Explanation – II : For the purpose of item (1) sale of liquor by any distillery or brewery or any dealer to Andhra Pradesh Beverages Corporation Limited or Canteen Stores Department shall be exempt from tax under the Act.

Explanation – III : For the purpose of item (1), a case means 12 numbers of 1000ml; 12 numbers of 750ml; 24 numbers of 375ml; 48 numbers of 150ml; 90 numbers of 100ml bottles of IML/Wine and 12 numbers of bottles of Beer.

Explanation-III-A-the amendment issued to item 1 in the notification issued in G.O.Ms.No.1229, Revenue (CT.II) Department, dated 20-06-2005, shall be deemed to have come into force w.e.f.1-4-2005 in so far as it relates to the stocks of liquor costing more than Rs.700 per case held by M/s. Andhra Pradesh Beverages Corporation Limited, as on 01-04-2005, and sold thereafter with old MRP stickers and at the old billing rates as per the orders issued by the Government in G.O.Rt.No.399, Revenue(Excise-II) Department, dt.31-03-2005.
(Explanation III-A is added by the Act No 23 0f 2005 dated 26th Oct 2005 w.e.f 28-7-2005.)

Explanation – IV : For the purpose of items 2,3,4 and 5 a sale by one oil company to another oil company shall not be deemed to be the first sale in the State. Accordingly any sale by one oil company to any other person (not being an oil company) shall be deemed to be the first sale in the State.

Note: The expression 'oil company' in this explanation means:

(a) Hindustan Petroleum Corporation Limited

(b) Indian Oil Corporation Limited

(c) Bharat Petroleum Corporation Limited

(d) Indo-Burma Petroleum Company Limited

(e) Chennai Petroleum Corporation Limited

(f) Reliance Industries

(g) Reliance Petro Marketing Private Limited

(h) Reliance Petroleum Private Limited

(i) Oil and Natural Gas Commission and

(j) Such other oil company as the Government may, from time to time, by notification in the Gazette specify in this behalf.

(k) Shell India Marketing Private Limited

(Clause (k) to the Note to schedule VI is added by G.O.Ms.No.558, Rev (CT-II), Dated 15th May, 2006 w.e.f 1-05-2006)

G.V. SEETHAPATHY,

Secretary to Government,

Legislative Affairs & Justice (FAC),

Law Department.

Registered No. HSE/49 [Price : Rs. 0.15 Paise]





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THE ANDHRA PRADESH GAZETTE

PART IY-B EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 11] HYDERABAD, WEDNESDAY, APRIL 22, 2015.

ANDHRA PRADESD ACTS, ORDINANCES AND REGULATIONS Etc.

The following Act of the Andhra Pradesh Legislature received the assent of tha Governor on the 21•' April, 2O15 and the said aseent is hereby first published on the 22"° April, 2015 in the Andhra Pradesh Gazette for general information:-

ACT No. 11 OF 2015.

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty -sixth Year of the Republic of India a9 follows :-

1. (1) Thi8 Act may be called the Andhra Pradesh Value Added Tax (Third Amendment) Act, Short title, extent and 201s. commencement.

(2) Section 3(b) shall be deemed to have come into force on the 26" February, 2015 and the

remaining provisons shall be deemed to have come into force with effect on and from the 6" February, 2015.

Amendment of section 4, AN 5 of 2005.

2. In the Andhra Pradesh Value Added Tax Act, 2005 (herein after referred to as the Principal Act), in section 4, to sub-section (5), the following proviso shall be added, namely,-

"provided that every dealer shall, in addition to the tax payab\e under this sub-section, shall also pay additional tax of such amount on the quantity of the goods, speGified in Schedule-VI, at the point of levy, as may be notified".

Ariiendment of Schedule-VI.

3. In the Principal Act, in Schedule-VI, in the Table,-

(a) against item No. 2, "Petrol™, under column "rate of tax", for the expression °31%", the expression "31% + Rs. 4/- per liter", shall be substituted;

(b) against item No. 4, under column "Description", for the words "Aviation turbine fuel", the expression "Aviation turbine fuel and AVGAS-100 LL", shall be substituted;

(c) against item No. S "All kinds of Diesel Oils including C9", under column "rate of tax", for the expression "22.25%", the expression "22.25 %+ Rs.4/- per liter", shall be substituted.

T. NARAYANA REDDY,
Secretary to Government (FAC),
Law Department.

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THE ANDHRA PRADESR GAZETTE

PART IV-B EXTRAORDINARY

unrIsnED nY **AUTHORITY**

No. 6] **AMARAVATI, WEDNESDAY, 26* APRIL, 2017.**

ANDITRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.,

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 20*April, 2017 and the said assent is hereby first published on the 26" April, 2017 in the Andhra Pradesh Gazette for general information.

ACT No. 6 of 2017

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-eighth year of the Republic of India as follows :

1. (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2017. Short title and Commencement.

(2) (a) section 2 and section 3 shall come into force at once;

(b) section 4 shall be deemed to have come into force with effect from 14-07-2016;

2. In the Principal Act, in section 4, for sub-section (9), the following shall be substituted, namely ,- amendment of sedion 4. Act No. 5 of 2005.

"(9) Notwithstanding anything contained in this Act, every dealer, running any Restaurant or Eating House or Club or Hotel or a Caterer, by whatever name called, who supplies, indoor or outdoor byway of or as part of any service or in any other manner whatsoever of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, shall pay a tax at the rate of five percent (5%), on the taxable turnover.".

Amendment of section 13.

3. In the Principal Act, in section 13, in sub-section (5), for clause (h), the following shall be substituted namely,-

"(h) the supply or sale of goods on which a VAT dealer pays tax under sub-section (9) of section of the Act.".

Amendment of Schedule-IV.

4. In the PrincipalAct, in Schedule-IV, in entry 39, for sub-entry 15, the following shall be substituted, namely,-

"(15) Transmission apparatus other than apparatus for radio broadcasting or T.V. broadcasting, transmission apparatus incorporating reception apparatus including Cell Phones, Cell Phone Batteries and Cell Phone Battery Chargers; digital still image video cameras".

M. SRIHARI BABU,
Secretary to Government (I/c),
Law Department.

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PART IV-B EXTRAORDINARY

PUBLISHED BYAUTHORITY

No. 3] **AMARAVATI, SUNDAY, 17" FEBRUARY, 2019.**

ANDHRA PRADESII ACTS, ORDINANCES AND REGULATIONS Etc.,

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 16" February, 2019 and the said assent is hereby first published on the 17* February. 2019 in the Andhra Pradesh Gazene for general information :-

ACT No. 3 of 2019.

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventieth year of the Republic of India as follows:

1. (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2019. Short title and commencement.

(2) It shall be deemed to have come into force with effect on and from the 10 " September, 2018.

2. In the Andhra Pradesh Value Added Tax Act, 2005, in Schedule-VI, in the Table,- Amendment to Schedule-VI.

(i) in column No. (4), “rate of taK”, against item No. 2 “Petrol”, for the expression “31% + Rs.4/- peT litre”, the expression”31 % + Rs.2/- per litre”, shall be substituted.

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THE ANDRRA PRADESD GAZETTE

PART IV-B EXTRAORDINARY

PUBLISHED BYAUTHORITY

No 22) **AMARAVATI, FRIDY, 3^ JULY, 2020**

ANDHRA PRADESII ACTS, ORDINANCES AND REGULATIONS Etc.,

The following Act of theAndhmPradeshLegislature received the assentofthe Govemoronthe 2°° July, 2020 and the said assent is hereby first published onthe 3" July, 2020 intheAndhraPradesh Gazetteforgeneialinformation:

ACT No. 23 of 2020.

AN ACT FURTHER TDAMEND THEANDHRAPRADESH VALUEADDED TAX ACT, 2005.

Be it enacted by the Legislature of the State ofAndhra Pradesh in the Seventy First year of the Republic of India as follows:-

1. (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment)Act, 2020. Short fitle and commencement.

(2) It shall be deemed to have come into fome with effect on and from the 1^ Mamh, 2020.

2. In theAndhra Pradesh ValueAdded TaxAct, 2005, in Schedule-VI, inthe Table, Amendment to schedule-VI.

(i) io column No. (4), “rate off,against item No.2“Petrol”,for the expression“31% + Rs.2/- per litre”, the expression "31°/ + Rs. 2.76/- per litre", shall be substituted; ICI NO. 0 O7 2005.

(ii) in column No. (4), "rate of tax", against item No. S "All kinds of Diesel Oils including C-9", for the expression "22.25% + Rs.2/- per litre", the expression"22.25% + Rs. 3.07/- per litre", shall be substituted

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

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(ii) in column No. (4) "rate of tax", against item No.5, "All kinds of Diesel Oils including C-9", for the expression "22.25% + Rs.4/- per litre", the expression ' 22.25% + Rs.2/- per litre", shall be substituted.

DUPPALA VENKATARAMANA,
Secretary to Government,
Legal and Legislative Affairs & Justice,
Law Department.

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THE AN0Ú.RA P:RADESH GAZETTE

PART IV-B EXTRAORDINARY

' PUBLISMEDBYÄUTHOIdTY

No. 40] AMARAVATI, TUESDAY, 29th DECEMBER, 2020.

ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.,

The following Acct oftheAndñraPraòeshLegisÏàturë ivëdthe øssent ofthëCrovemor on:the 24' Deceiübër, 2020 and the said aisëfit:is.here:by first piiblished.ön the 29*. .Decériiber, 2020 iri the,.. Andhra esh Gazette for.general information :

.ÄCT Ńõ.' 40 :of 2020.

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005.

Be it enacted by the Legislature of the StateofAndhraPradeshinthe Severity Fiyst' Year of the Republic of India as fo11ows,-

1. (1) This Act may be. called the: Andhra Pradesh Value Addêd Tax (Seeoñd àm»dment) tit,zÔ2Ó: .Śhort iitle ønd. '••t *'

(2) It,shall be deemëd to have come into.force ön:and from the. il8"l .Septerñber,. 2Ö?0.

2. in the Andhrä Praòesli Välue Aòdéd Tax Act, 2fi05:(herein after referred to ai the Princípal Act); in section 2;- Amendment of section 2. Act 5 of 2005.

(1) aRer clause:(Ï), the foŀlowíng new.yiause shãlÍ bë.inserted; name1y,-

(AI-Ä) "Andhra 'Pradesh Road Developmellt COrporation" means. the corporation :establisheò under ṭhë Andhra Pradesh .Ro'ad Develöpmefit Corporation Act, 1998.". .ri of l9,›.

(2) after clause (26), the following new clause shall be inserted, namely, -

"(26-A) "Road Development Cess" means the Cess levied under

secfion 4-B of the Act.".

Insertion of new section 4-B.

3. After section 4-A of the Principal Act, the following section shall be inserted, namely,-

"4-B(1) Notwi dinganything.contained ifi theAct, or inlhe 8chedules and in addition to'the táx leíied under.sectiori 4 ófthe Act there shall be leviedand colléctedifromevery deãler, a Cess by name 'Roai Development Cess" ofRs:1/-(onerupee oúly) pér.litre.on Petroĺ and.High S eed Diesel at the.poirii offirstsa1e inthe 8tate.

" (2) The prticeeds of:the Road Developriierit Cess shall first be iredited:to theéonsol.idafed fuiidofthe 3tâteand shall, underappmpriationduly made .by law in.tl;is,behalf, betransferredt0.theAndhraPtadeshRoad Development Corporation..

Explanation: For the purpose of determining the first sale under sub-section (1), the provisions of Explanation-IV of Schedule-VI of the Act shall be applied.".

Repeal of Ordinance No. 12 of 2020.

4: The! AndhraPradesh Value:Added Tax(Amendment) Ordinance,2020 is heieby tepeàleiJ..

VADDADI SU/?ITNA
.Secretary"to Covernment(FAC),
"Legal.and Legislative Affairs & Justice,
Law Department.

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THE ANDHRA PRADESH GAZETTE

PARTIV-B EXTRAORDINARY

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No. 41] AMARAVATI, TUESDAY, 29th DECEMBER, 2020.

ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.,

g The following Act oftheAndhraPradeshLegislaturereceiSed.t1ie.Äsënt:öftiïe Governor on the 24 December, 2020 andthe said assent is:hereby first published on the 29 December, 2020.in the AndhraPradesh Gezette forgene ial information :

ÄtT No. 41 'of 2020.

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005.

Be itenactedbythe Legislature ofthe State ofAndhraPradesh in the SeVenty First Year of .the•Repub1ic öfIndia:as fol1ows,-

1. (1) ThisAet may:be called thenndhra:Prädesh ValueAdded Tax(.Third Amendment) Act, 2020. Short.title and commencement.

(2) . (a) section 2 öf the Art shall be deemed tö have come.into force on and from 12,09.2020.

(b) section 3 (i) anfi(ii) of theAicty:shall be deemed to have come into force on andfroin2.1.07.2020andtheremainingc1ause(m)shall bedeemedtohaxecome into force on and fiom 2 5:05.2018.

2:. In'theAndhra Pradesh Value.Added TaxAct,. 20.05:(hereiriafter ieferred to as the Principal Act), in.Schedule V, for the expressi.on "Ïö.5,%", the expression "24.5%" shall be substituted. Act No. 5 of 2005.

3. In the Principal Act, in Schedule VI, - Amendment to Schedulüe

(i) in column.No.(4) "Rate of tax", against item NS.2 "fietro1"" for the expression "31% Rs.2.76/- per litre"; the expression'"31% + Rs.4(- .per litre" shall be substituted.

(It) in cotumn No.(4)"Rate oftax" against item No.5 'All kindsofDiesel Otls including C-9 , for the expression. 22,25% + Rs.3:07/- per litre , the .expiession"22.25%+Rs.4/-,per litre", shallbesubstitutsd.

" (iii) inExpianation IV, under ote, (ri item(1), fotthe express on'M/s.EssarOil "Limited"; theexpression"M/sNayarã.Energy Limited" shall be substituted.

" :VADDADI SUNITHA,.
.Secretary to Government(FACS,
"Legal and Legislative Affairs & Justice,
Law âe artment. ""

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THE ANDHRA PRADESH GAZETTE

PART IV-B EXTRAORDINARY

PUBLISHEDBYAÚTHORITY

No. 27j AMARAVATI, MOfiDAY, 27* IiE.CEMBER, 2021.

ANDHRA. PRADEßïl .ACTS, ORDINANCES AND RE.GULATIONS, Etc.,

The following Act oftheAndhra Pradesh @gislature received the,assent ofthe Governor on the 22a.December, 2021 and the st assent is herebyfirst published on the 27° Dœember; 2021 in theAndhraPradeshGazette for generalînförmation:

ACT No. 27 of 20ż1.

AN AC'f FURTHER TO AMEND TRE ANDHRA PRADEG:II VALUE ADDED TAX ACT, 2005.

Be it enacted by the Legislature of the State of Andhra Pradesh in the seventy second year of the Republic of India as follows,-

1 . (1). This Act may be called the Andhra. Pradesh Value Added Tax (Amendment) » a*t, 2oz i . ne and conimenceruoit. .

(2) section 2 shall be deemed:to have corrie'into force on.and fro:m t.0.1.1.2021.

2: In the Andhra Pradesh Value Added Tax Act, 2005, in Schedule II, in the Table, for Item No. I-A, ..1 - B and 1-C, the fo llo wing. s:hall be A= • it substituted, namely,- N q 2ŒI5.

** .Iţem No	Description	Paint a/.- IN	Rate ot Tø.x
ł-A	lnchan Mąciø Forergn Ltqoø ţotner tñøn i3eer, Wine arıćf Rèady :to drirık i'øriëtïesJ ,òotfldd. and/or payed in ï 4tB B8 pM 2hü OF ìOn9'Of'Andhra''Aadє h úbfÆ AcL1968.6utexdudnzToddyenõAr ck Bask.pmcv(perrasŢ:	At the point of first sale in the State	
	ta) Up to Rs.400/“ "		50%
	(b.) AÕove f2s”..4uO/— up tö RÄ.2.5O“0/-		60%
	o)AboveRs,36oO/ uøcoRa3 oDJ- ”		55%
	¡d)AboveRs3,SDW/ upcoRs.SOOO/-		50%
	{e;Aoove:.R.5,OOo/-		45%

1-R	Beer bottled and/or pacl‹ed in India as per the provisions of the Andhra. Pradesh Excise Act, 1968 Basic price per caee.	At the point of firot sa}e in the State	
	ţaj Rs.200 and below		g
	(b] Above Rs.1Cl0		60%
1-C	(a} Wines	At the puiztt of l"ust sale in ţhe i2tate	J3%
	{b) P.eady to drink varieties (RTD}		50%

VADDADI SUNITHA,
Secretary to Government (FAC),
Legal and Legislative Aifairs & Justice,
Law Department.

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PUBLISHED BYAUTHORITY

No. 10] AMARAVATI, ‘WEBNESDAY, 4^ MAY, 2ó22.

ANDBRA PRADES£t AO . ORDINANCES AND REGULATIONS Etc.›

The following Act of the Andhra Priidesh .Legislature. receivêd the assent of.the Governor ön the 8° Äpril, 2022 and the said assent is hereby first publishedonthe 4^ May, 2022 intheAndhraPradesh Gazette fórgeneral infonnation:

AGT No. 10 of 2022.

AN ACT FURT£ÏER TO AMEND TIME ANDHRA PRAD.ESB .VALUE AÒDED TAXACT; 2005.

Be it enacted by the Legislature of the State ofAn Pradeshinthe Seventy TbirdYear.of the Republic ofliidiaas fol1ows,-

1. (1) This Act may be called the Andhra Pradesh Value Added Tax s tard (Amendment)Act, 2022.

(2) section2 shall he d.eemedto have come into force on and from 19.12.2021.

2. in theAndhra Pradesh Value Added Tax Act, 2005, in Schedule VI, in Amcndmént to thee Table, for ItemNos.1-A,l-B, i-C and 1.D and corresponding entries, the following shall be substituted, namely,- Schédule VI. AJNo. 5 of 2005.

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Etæo No. (i)	Description (2)	Point o:E -i,<jy(	Rate of ”Å*
1-A	Indian Made F;mign Signor [otb«r than Beer, wme aad Readr to<lzizikvavietiea) bottled ai>tJorj,ømd» hxAaespsrtbmprovietoasofArmRwaAædsshEx‹ :ise Amt,19%B,bu£exWudlngToddysmdAmuÆ:	At the point of firet øn2e 1 +Lg	
	Basic price (per case):		
	(a) Up to Rs.400/-		
	(b) Above Rs.400/- up to Rs.1029/-		1’096
	(c) Above Rs.1029/- up to Rs.1562/-		10%
	(d) Above Rs.1562 /- up to Rs.1657/-		10%
	(e) Above Rs.1657 /- up to Rs.1830/-		10%
	(f) Above Rs.1830 /- up to Rs.2500/-		10%
	ts) abort ReJ40o /-«p ts Bs.35Do/’-		
	p) æo‹sæ«so» ł-p o æ.sooo/-		
	(i) s6avc S 000 /-		
1-B	Beer bott1ed eud/oz padimd io IadJa as per fba ovtøioae oft3æ Aodbza Pzadeab “		
	Baalc pctco pez' øass:	point of	
		first sale in the State	40%
	(b) Above Rr.H0		40%
	(a) Wines	At the point of first sale in the State	35%
	(b) Ready to drink varieties (RTD)		10%
1-D	Foreign liquor bottled and / or packed outside India	At the point of first sale in the State	60%

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G SATYA PRABBAKAR RAO,
Secretary to Government,
Legal and Legislative Affairs & Justice,
Law Department.

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