

Andhra Pradesh General Sales Tax (Amendment) Act, 1980

16 of 1980

[10 October 1980]

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An Act further to amend the Andhra Pradesh General Saks Tax Act, 1957. Be it enacted by the Legislature of the State of Andhra Pradesh in the Thirty-first Year of the Republic of India as follows:-
* Received the assent of the Governor on the 10th October, 1980.
For Statement of Objects and Reasons see Andhra Pradesh Gazette, Extraordinary dated the 23th September, 1980. Part IV-A, Page 3.

1. Short Title, And Commencement :-

- (1) This Act may be called the Andhra Pradesh General Sales Tax (Amendment) Act, 1980.
- (2) It shall be deemed to have come into force on the 6th May, 1980.

2. Insertion Of The New Section 6-B In Act Vi Of 1957 :-

In the Andhra Pradesh General Sales Tax Act, 1957, after section 6-A, the following section shall be inserted, namely:-

6 B. "Levy of surcharge on Sales tax.

- (1) Every dealer, who is liable to pay tax under this Act on the sale or purchase of goods, shall pay a surcharge on such tax at the rate of ten per cent of such tax:

Provided that if, in-respect of declared goods, the tax under section 6 and the surcharge under this sec-ion, payable by such dealer,

exceeds four per cent of the sale or purchase price thereof, the rate of surcharge in respect of such goods shall be reduced to such an extent that the tax and the surcharge together shall not exceed four per cent of the sale or purchase price of such goods.

(2) The provisions of this Act shall apply in relation to the surcharge payable under sub-section (1) as they apply in relation to the tax payable under this Act.

Explanation:-For the purpose of this section, the term tax under this Act shall include additional tax, concessional tax and other tax payable under section 6 or section 6 A."

3. Repeal Of Ordinance 6 Of 1980 :-

The Andhra Pradesh General Sales Tax (Amendment) Ordinance, 1980, is hereby repealed.