

Andhra Pradesh General Sales Tax (Amendment) Act, 1984**11 of 1984****[21 March 1984]**

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Andhra Pradesh General Sales Tax (Amendment) Act, 1984**11 of 1984****[21 March 1984]**

An Act further to amend the Andhra Pradesh General Sales Tax Act, 1957. Be it enacted by the Legislature of the State of Andhra Pradesh in the Thirty-fifth Year of the Republic of India as follows -

* Received the Assent of the Governor on the 20th March, 1984." For Statement of Objects and Reasons, please see the Andhra Pradesh Gazette, Part IV- A Extraordinary, page 13, dated the 25th August, 1983,

1. Short Title And Commencement :-

- (1) This Act may be called the Andhra Pradesh General Sales Tax (Amendment) Act, 1984.
- (2) The amendments made by;
 - (i) sections 3, 4, clause (b) of section 9 and section 10 shall be deemed to have come into force on the 8th July, 1983;
 - (ii) clauses (IX), (XXX) and (LX) of section 6 shall be deemed to have come into force on the 24th August, 1983; and

(iii) the remaining provisions shall be deemed to have come into force on the 20th September, 1983.

2. Amendment Of Section 5 Act Vi Of 1957 :-

In the Andhra Pradesh General Sales Tax Act, 1957 (hereinafter referred to as the principal Act), in section 5-

- (i) in sub-section (1), for the words "four paise" in the two places where they occur, the words, "five, paise" shall be substituted;
- (ii) in sub-section (2), after clause (c), the following clause shall be added, namely:-

"(d) in the case of the goods mentioned in the Sixth Schedule, at the rates and at the points specified as applicable thereto, on the turnover of the dealer in each year relating to such goods irrespective of the quantum of turnover".

3. Insertion Of New Section 6C :-

In the principal Act, after section 6-B, the following section shall be inserted, namely:-

"6-C. Levy of tax on packing materials. Notwithstanding anything in sections 5 and 6-A, where goods packed in any materials are sold or purchased, the materials in which the goods are so packed shall be deemed to have been sold or purchased, along with the goods and the tax shall be leviable on such sale or purchase of the materials at the rate of tax, if any, as applicable to the sale, or, as the case may be, purchase of goods themselves".

4. Amendment Of Section 12 :-

In section 12 of the principal Act, in clause (a) of sub-section (2), for the words "and Fifth Schedule", the words "Fifth and Sixth Schedules" shall be substituted.

5. Amendment Of Section 39 :-

In section 39 of the principal Act, after subsection (2), the following sub-section shall be inserted, namely:-

"(2-A) Any rule made under this Act, may be made so as to have retrospective effect".

6. Amendment Of First Schedule :-

In the First Schedule to the principal Act,-

(i) in items 2, 3, 4, 5 and 6 for the entries in column (3), the following shall be substituted, namely:-

"13 paise in the rupee.";

(ii) in item 7, for the entry in column (3), the following shall be substituted, namely:-

"12 paise in the rupee.";

(iii) in item 8, for the entry in column (3), the following shall be substituted, namely:-

"17 paise in the rupee.";

(iv) in items 9 and 12, for the entries in column (3), the following shall be substituted, namely:-

"13 paise in the rupee.";

(v) in items 10, 11, 13 and 14, for the entries in column (3), the following shall be substituted, namely:-

"12 paise in the rupee.";

(vi) in item 18, for the entry in column (3), the following shall be substituted, namely:-

"10 paise in the rupee.";

(vii) in item 19, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(viii) in item 20, for the entry in column (3), the following shall be substituted, namely:-

"2 paise in the rupee.";

(ix) in item 21, for the entry in column (3), the following shall be substituted, namely:-

"2 paise in the rupee."

(x) in item 22, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(xi) items 25 and 26 and the entries relating thereto shall be omitted;

(xii) in items 28 and 29, for the entries in column (3), the following shall be substituted, namely:-

"4 paise in the rupee.";

(xiii) in item 36,-

(a) in column (1), for the word "namely", the word "including" shall be substituted;

(b) for the entry in column (3), the following shall be substituted, namely:-

"10 paise in the rupee."; (xiv) in item 38,-

(a) in column (1), for the words "that is to say" the word

"including" shall be substituted;

(b) for the entry in column (3), the following shall be substituted, namely:-

"11 paise in the rupee."; (xv) in item 39, for the entry in column (3), the following shall be substituted, namely:-

"7 paise in the rupee.";

(xvi) in item 40, for the entry in column (3), the following shall be substituted, namely:-

"11 paise in the rupee.";

(xvii) in items 41 and 43, for the entries in column (3), the following shall be substituted, namely:-

"13 paise in the rupee.";

(xviii) in item 45, for the entry in column (3) the following shall be substituted, namely:-

"9 paise in the rupee.";

(xix) in item 48, for the entry in column (3), the following shall be substituted, namely:-

"6 paise in the rupee.";

(xx) in item 50, for the entry in column (3) the following shall be substituted, namely:-

"7 paise in the rupee.";

(xxi) in item 51, for the entry in column (3), the following shall be substituted, namely:-

"11 paise in the rupee.";

(xxii) in item 53, for the entry in column (3), the following shall be substituted, namely:-

"9 paise in the rupee.";

(xxiii) in item 58, for the entry in column (3) the following shall be substituted, namely:-

"3 paise in the rupee.";

(xxiv) in items 59, 61 and 62 for the entries in column (3), the following shall be substituted, namely:-

"4 paise in the rupee.";

(xxv) in item 63, for the entry in column (3), the following shall be substituted, namely:-

"7 paise in the rupee.";

(xxvi) in item 67, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(xxvii) in item 68, for the entry in column (3), the following shall be substituted, namely:-

" 4 paise in the rupee.";

(xxviii) in item 69, for the entry in column (3), the following shall be substituted, namely:-

"12 paise in the rupee."

(xxix) in items 72 and 74 for the entries in column (3), the following shall be substituted, namely:-

"12 paise in the rupee."

(xxx) in item 73, for the entry in column (3), the following shall be substituted namely:-

"11 paise in the rupee."

(xxxi) in item 75, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee."

(xxxii) in item 76, for the entry in column (3), the following shall be substituted, namely:-

"4 paise in the rupee.";

(xxxiii) in item 79, for the entry in column (3), the following shall be substituted, namely:-

"6 paise in the rupee.";

(xxxiv) in item 83, for the entry in column (3), the following shall be substituted, namely:-

"6 paise in the rupee.";

(xxxv) in item 84, for the entry in column (3), the following shall be substituted, namely:-

"13 paise in the rupee.";

(xxxvi) in item 88, for the entry in column (3), the following shall be substituted, namely:-

"9 paise in the rupee.";

(xxxvii) in item 90, for the entry in column (3), the following shall be substituted, namely:-

"7 paise in the rupee.";

(xxxviii) in item 91, for the entry in column (3), the following shall be substituted, namely:-

"9 paise in the rupee.";

(xxxix) in item 92, for the entry in column (3), the following shall be substituted namely:-

"13 paise in the rupee.";

(xl) in item 94, for the entry in column (3), the following shall be substituted, namely:-

"9 paise in the rupee.";

(xli) in item 96, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(xlii) in item 97, for the entry in column (3), the following shall be substituted, namely:-

"4 paise in the rupee.";

(xliii) in item 100, for the entry in column (3), the following shall be substituted, namely:-

"7 paise in the rupee.";

(xliv) in items 101 and 102, for the entries in column (3), the following shall be substituted, namely:-

"9 paise in the rupee.";

(xlv) in item 103, for the entry in column (3), the following shall be substituted, namely:-

"6 paise in the rupee.";

(xlvi) in item 104, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(xlvii) in item 105;

(a) for the entry in column (3), against sub-item (a) in column (1), the following shall be substituted, namely:-

"7 paise in the rupee.";

(b) for the entry in column (3), against sub-item (b) in column (1), the following shall be substituted, namely:-

"5 paise in the rupee.";

(xiviii) in items 106, 107 and 108, for the entries in column (3), the following shall be substituted, namely:-

"7 paise in the rupee.";

(xlix) in items 109 and 110 for the entries in column (3), the following shall be substituted, namely:-

"6 paise in the rupee.";

(l) in item 111, for the entry in column (3), the following shall be substituted, namely:-

"13 paise in the rupee.";

(li) in item 113, for the entry in column (3), the following shall be substituted, namely:-

"9 paise in the rupee.";

(lii) in item 114, for the entry in column (3), the following shall be substituted, namely: -

"13 paise in the rupee."

(liii) in items 115 and 116, for the entries column (3), the following shall be substituted, namely:-

"7 paise in the rupee ."

(liv) in item 117, for the entry in column (3) the following shall be substituted, namely:-

"9 paise in the rupee.";

(lv) in item 121, for the entry in column (3), the following shall be substituted, namely:-

"9 paise in the rupee.";

(lvi) in item 122, for the entry in column (3), the following shall be substituted, namely:-

"8 paise in the rupee.";

(lvii) in item 123,-

(a) in column (1), for the words "that is to say" the word "including" shall be substituted.

(b) for the entry in column (3), the following shall be substituted, namely:-

"9 paise in the rupee.";

(lviii) in item 124, for the entry in column (3), the following shall be substituted, namely:-

"6 paise in the rupee.";

(lix) in item 125, for the entry in column (3), the following shall be substituted, namely:-

"7 paise in the rupee.";

(lx) in item 126, for the entry in column (3), the following shall be substituted, namely:-

"7 paise in the rupee.";

(lxi) in item 128, for the entry in column (3), the following shall be substituted, namely:-

"4 paise in the rupee.";

(lxii) in item 129, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(lxiii) in item 137, for the entry in column (3), the following shall be substituted, namely:-

"13 paise in the rupee.";

(lxiv) in item 140, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(lxv) in items 142, 143 and 145, for the entries, in column (3), the following shall be substituted, namely:-

"7 paise in the rupee.";

(lxvi) Explanation-II thereunder shall be omitted.

7. Amendment Of Second Schedule :-

In the Second Schedule to the principal Act,-

(i) in items 1 and 2, for the entries in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(ii) in items 3 and 5, for the entries in column (3), the following shall be substituted, namely:-

"6 paise in the rupee.";

(iii) in item 7, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(iv) in item 9, for the entry in column (3), the following shall be substituted, namely:-

"8 paise in the rupee.";

(v) in item, 10, for the entry in column (3), the following shall be substituted, namely:-

"5 paise in the rupee.";

(vi) in item 12, for the entry in column (3), the following shall be substituted, namely:-

"6 paise in the rupee.";

(vii) in items 15, 16 and 17, for the entries in column (3), the following shall be substituted namely:-

"5 paise in the rupee.";

8. Amendment Of Third Schedule :-

In the Third Schedule to the principal Act, in item 10 for the entry in column (3), the following shall be substituted, namely:-

"4 paise in the rupee.";

9. Amendment Of Fifth Schedule :-

In the Fifth Schedule to the principal Act, in item (1),-

(a) for the entry in column (3), the following shall be substituted, namely:-

"7 paise in the rupee.";

(b) in the proviso, for the words "six paise" the words "seven paise" shall be substituted.

10. Addition Of New Schedule :-

After the Fifth Schedule to the principal Act, the following schedule shall be added namely:-

"SIXTH SCHEDULE

[Goods IN RESPECT OF WHICH TAX IS LEVIABLE UNDER

SECTION 5(2)(D)

Description of the goods	Point of levy	Rate of tax
(1)	(2)	(3) 10 paise in the rupee.
1. Country (a) Liquor.	At every point of sale other than at the point of last sale in the State.	
	At the point of last sale in the State.	5 paise in the rupee.
2. All (a) Liquors other than country Liquor.	At every point of sale other than at the point of last sale in the State.	25 paise in the rupee.
(b)	At the point of last sale in the State.	5 paise in the rupee.

Provided that at any point of sale other than the first point of sale and the last point of sale, the turnover of the goods liable to tax shall be arrived at by deducting the turnover of such goods on which tax has been levied at the immediately proceeding point of sale.

Explanation-I:-In this Schedule, "Country liquor" means "liquor" manufactured in India, other than liquor manufactured and compounded in India and coloured and flavoured to resemble gin, brandy, whisky, vodka, wine or rum imported from outside the territory of India.

Explanation-II:-The point of last sale mentioned in this Schedule shall be the Sale by a dealer holding a licence other than a wholesale licence under rule 23 of the Andhra Pradesh (Foreign Liquor and Indian Liquor) Rules, 1970. In the case of a dealer holding a wholesale-cum-retail licence, it shall be his sale to individual consumer as specified in the said rule".

11. Repeal Of Ordinance 19 Of 1983 :-

The Andhra Pradesh General Sales Tax (Second Amendment) Ordinance, 1983 is hereby repealed.