

Andhra Pradesh General Sales Tax (Amendment) Act, 1992**14 of 1992****[02 May 1992]**

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An Act further to amend the Andhra Pradesh Mineral Saks Tax Act 1957. Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-third year of the Republic of India as follow; * Received the assent of the Governor on the 30th April 1972 for Statement of object and reasons please see the Andhra Pradesh Gazette Extraordinary dated.

1. Short Title :-

This may be called the Andhra Pradesh General Sales Tax (Amendment) Act, 1992.

2. Insertion Of New Section 29B :-

In the Andhra Pradesh General Sales Tax Act, 1957(Act VI of 1957) after-section 29-A, the following shall be inserted, namely :-

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29B. Transit of goods by road through the State and issue of transit pass.--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 good, carried thereby have been sold within the State by the owner or persons in-charge of the vehicle and accordingly the tax is assessed and penalty if any levied in accordance with the provisions of this Act :

Provided that where the goods carried by such vehicle are, after the 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 an person, the hirer of that vehicle shall, for the purposes of this section be deemed to be the owner of the vehicle.