
Andhra Pradesh General Sales Tax (Amendment) Act, 1994
6 of 1994

[20 January 1994]

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AN ACT FURTHER TO AMEND THE ANDHRA PRADESH GENERAL SALES TAX ACT, 1957. Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-fourth year of the Republic of India as follows:- * Received the assent of the Governor on the 19th January, 1994. For Statement of objects and Reasons. Please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 24th december, 1993 at Page 3.

1. Short Title And Commencement :-

- (1) This Act may be called the Andhra Pradesh General Sales Tax (Amendment) Act, 1994.
- (2) (a) Clause (i) of section 2 shall be deemed to have come into force on the 4th September, 1993.
- (b) clause (ii) of section 2 shall be deemed to have come into force on the 20th, September, 1993;
- (c) clause (iii) of section 2 shall be deemed to have come into force on the 27th November, 1993;
- (d) caluse (iv) of section 2 shall be deemed to have come into force on the 10th November, 1993.

2. Amendment To The First Schedule :-

In the First Schedule to the Andhra Pradesh General Sales Tax Act, 1957(Act VI of 1957),--

(i) in item 36, for the entry in column (3), the following entry shall be substituted, namely:-

"12 paise in the rupee".

(ii) in item 37, for the entry in column (3), the following entry shall be substituted, namely:-

"8 paise in the rupee".

(iii) after item 83-A, the following item and entries relating thereto shall be inserted, namely:-

"83-B-Mounted rigs and parts and accessories thereof including air compressors and chassis on which such rigs are mounted. At the point of first sale in the State. 6 Paise in the rupee".

(iv) after item 129-A, the following item and the entries relating thereto shall be inserted, namely:-

"129-B(a) Semiya, Vermicelli and all types of noodles not covered by sub-item(b) below. At the point of first sale in the State. 4 Paise in the rupee.

(b) Semiya, Vermicelli and all types of noodles obtained from wheat or maida that has met tax under this Act. At the point of first sale in the State. 1 Paise in the rupee."