
Andhra Pradesh General Sales Tax (Amendment) Act, 1997
8 of 1997

[01 April 1997]

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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-eighth Year of the Republic of India, as Follows:- * Received the assent of the Governor on 31st March, 1997. For Statement of the Objects and Reasons Please see the A.P. Gazette Part IV-A Extraordinary dated 13th March, 1997 at P-6.

1. Short Title And Commencement :-

(1) This Act may be called the Andhra Pradesh General Sales Tax (Amendment) Act, 1997.

(2) (i) The post of "Additional Commissioner" which has been inserted in clause (aaa) of sub-section (1) of section 2, sections 4, 19 and 20 of the principal Act shall be deemed to have come into force with effect from the 19th November, 1991.

(ii) clauses (i) and (ii) of section 6 relating to items 28 and 29 of the First Schedule, shall be deemed to have come into force with effect from 1st December, 1996; and

(iii) the remaining provisions shall come into force with effect from

the 4th January, 1997.

2. Amendment Of Section 14-D :-

In the Andhra Pradesh General Sales Tax Act, 1957 (hereinafter referred to as the principal Act), in section 14-D, in sub-section (1) for the words, "whose total turnover in a year does not exceed rupees twenty five lakhs", the words "whose total turnover in a year exceeds rupees ten lakhs but does not exceed rupees twenty five, lakhs" shall be substituted.

3. Insertion Of New Section 14E :-

After section 14-D of the principal Act, the following section shall be inserted, namely:-

14-E. "Self assessment of dealers with a turnover less than rupees ten lakhs.--(1) Any dealer whose, turnover in a year does not exceed rupees ten lakhs may, subject to the conditions mentioned in this section and rules made there under, opt for self assessment. (2) Any dealer whose turnover in a year does not exceed rupees ten lakhs and who intends to opt for self assessment may, in lieu of the return to be filed under section 15, submit to the assessing authority within forty five days from the close of the year, a return of self assessment in such form and in such manner as may be prescribed and in such return he shall assess the turnover at all places of his business during the year and tax due thereon correctly."

Provided that any return filed after the expiry of forty five days and before seventy five days from the close of the year may be received if the return is accompanied by a treasury receipt or cheque or demand draft for payment of a penalty equivalent to the amount calculated at the rate of rupees one hundred for every day of delay.

(3) The Commissioner of Commercial Taxes shall issue guidelines from time to time, for identifying from among the dealers who filed returns under sub-section (2), the dealers whose assessments shall be taken up for assessment under section 14.

(4) From among the dealers who filed returns under sub-section (2) the Deputy Commissioner shall on the basis of the guidelines issued by the Commissioner of Commercial Taxes from time to time identify within such time as may be prescribed, the dealers whose assessments shall be taken up under section 14.

(5) Except in the cases which are identified by the Deputy Commissioner under sub-section (4) for taking up assessment

under section 14 and subject to the conditions that may be prescribed, the assessments of the dealers who file a correct and complete return under sub-section (2) shall be deemed to have been completed on such date as may be prescribed.

(6) The provisions of sub-sections (4) and (8) of section 14 shall apply mutatis mutandis to the assessment deemed to have been completed under sub-section (5) of this section.

(7) Any dealer who files a return under sub-section (2) shall pay the tax due for the current year within such time and in such manner as may be prescribed.

4. Amendment Of Section 19 :-

In section 19 of the principal Act for the first proviso, the following proviso shall be substituted, namely:-

"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 dealer had sufficient cause for not preferring the appeal within that period."

5. Amendment Of Section 21 :-

In section 21 of the principal Act, for sub-section (2), the following sub-section shall be substituted, namely:-

"(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."

6. Amendment Of The First Schedule :-

In the. First Schedule to the principal Act,

(i) in item 28, in column (4), for the expression "8 paise in the rupee", the expression "2 paise in the rupee" shall be substituted;

(ii) in item 29, in column (4), for the expression "8 paise in the rupee" the expression "2 paise in the rupee" shall be substituted;

(iii) in item 194, in column (4), for the expression "10 paise in the rupee", the expression "50 paise in the rupee" shall be substituted.

7. Repeal Of Ordinance 3 Of 1997 :-

The Andhra Pradesh General Sales Tax (Amendment) Ordinance, 1997 is hereby repealed.

