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**Andhra Pradesh General Sales Tax (Amendment) Act, 1999****9 of 1999****CONTENTS**

1. Short Title And Commencement
2. Insertion Of Section 4A
3. Insertion Of Section 16-C
4. Amendment Of Section 20
5. Amendment Of The First Schedule

**Andhra Pradesh General Sales Tax (Amendment) Act, 1999****9 of 1999**

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 Fiftieth Year of the Republic of India as follows:- \* Received the assent of the Governor on the 6-4-1999. For statement of objects and reasons please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, date 26-11-1998 at pages 4 & 5.

**1. Short Title And Commencement :-**

(1) This Act may be called the Andhra Pradesh General Sales Tax (Amendment) Act, 1999.

(2) (i) Clauses 2, 3 and 4 shall come into force on such date as the State Government may, by notification, appoint; and

(ii) in clause (5) in the entry, in column 2, the item "Palm Oil" shall be deemed to have come into force with effect from 12th June, 1998 and the item "R.B.D., Palmolive Oil" shall be deemed to have come into force with effect from 23rd June, 1998.

**2. Insertion Of Section 4A :-**

In the Andhra Pradesh General Sales Tax Act, 1957 (Act VI of 1957) (hereinafter referred to as the principal Act), after section 4, the following section shall be inserted, namely:-

4A. "Powers of subordinate officers to be exercised by higher authorities--The powers conferred by this Act and the rules made



thereunder on any of the officers appointed under section 4 of this Act may also be exercised by any of the officers superior to the officers so empowered, subject to any instructions issued by the Commissioner of Commercial Taxes in this regard."

### **3. Insertion Of Section 16-C :-**

After section 16-B of the principal Act, the following section shall be inserted, namely:-

16 - C . "Liability under this Act to be the first charge.-- Notwithstanding anything to the contrary contained in any law for the time being in force, any amount of tax, penalty, interest and any other sum if any, payable by a dealer or any other person under this Act, shall be the first charge on the property of dealer, or such person."

### **4. Amendment Of Section 20 :-**

In section 20 of the principal Act, in sub-section (2), for the words "Deputy Commissioner" the words "Deputy Commissioner, Assistant Commissioner", shall be substituted.

### **5. Amendment Of The First Schedule :-**

In the First Schedule to the principal Act, after item 24D, the following item and the entry relating there to shall be inserted, namely:-

"24 E. Palm Oil, including R.B.D., Falmolene Oil. At the point of first sale in the State. 4 Paise in the rupe.