
Andhra Pradesh General Sales Tax (Amendment) Act, 2001

30 of 2001

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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 Fifty-second Year of the Republic of India, as follows:-

1. Short Title And Commencement :-

- (1) This Act may be called the Andhra Pradesh General Sales Tax (Amendment) Act, 2001.
- (2) (a) Sections 2, 3, 4, 5, 6, 7, 8, 9 and 10 shall come into force with effect from 1st April, 2001.
- (b) Clause (iv) of section 11 shall be deemed to have come into force with effect from 14th August, 2000.
- (c) Clause (vii) of section 11 shall be deemed to have come into force with effect from 17th August, 2000.
- (d) Clause (viii) (a) of section 11 shall be deemed to have come into force with effect from 6th October, 2000.
- (e) Clauses (i), (iii) and (vi) of section 11 shall be deemed to have come into force with effect from 1st November, 2000.

(f) Clauses (ii) and (viii) (b) of section 11 and clause (i) of section 12 and Section 13 shall be deemed to have come into force with effect from 15th November, 2000.

(g) Clause (ii) of section 12 shall be deemed to have come into force with effect from 1st December, 2000.

(h) Clause (v) of section 11 shall be deemed to have come into force with effect from 18th January, 2001.

2. Amendment Of Section 2 :-

In the Andhra Pradesh General Sales Tax Act, 1957(Act No. VI of 1957) (herein-after referred to as the Principal Act) in section 2, in sub-section (1) in clause (s), after sub-clause (iii), the following shall be inserted, namely:-

"(iv) Where a dealer being a registered trade mark holder or registered trade mark user so arranges that not less than three fourths of his sales of goods with such trade mark in the State are through a related person, the price at which the related person sells such goods in the State shall be deemed to be the consideration received by the dealer.

EXPLANATION:- For the purpose of this sub-clause, "related person" means a person who is so associated with the dealer that they have interest, directly or indirectly, in the business of each other and including a holding company, subsidiary company, a relative and a distributor of the dealer and any sub-distributor of such distributor.

In this sub-clause, holding company and subsidiary company and relative have the same meaning as in the Indian Companies Act, 1956(Central Act 1 of 1956).

3. Amendment Of Section 3 :-

In section 3, of the Principal Act, in sub-section (1), for the words "or an officer of the Income Tax Department not below the rank of an Assistant Commissioner", the words, "or an officer not below the rank of a Deputy Commissioner of Central Excise Department or Income Tax Department" shall be substituted.

4. Amendment Of Section 7 :-

In section 7 of the Principal Act, for the explanation, the following shall be substituted, namely:-

"EXPLANATION:- The provision contained in sub-section (3) of

section 5 of the Central Sales Tax Act, 1956(Central Act 74 of 1956) shall apply for the purpose of clause (b);

5. Amendment Of Section 12 :-

In section 12 of the Principal Act,-

(i) in sub-section (6), for the words "one hundred rupees", the words, "five hundred rupees" shall be substituted.

(ii) in sub-section (9), for the words, "twenty rupees", the words, "one hundred rupees" shall be substituted.

6. Amendment Of Section 14 :-

In section 14 of the Principal Act, in sub-section (1), after the existing proviso, the following proviso shall be added, namely:-

"Provided further that the period for assessments under this subsection shall be two years for the assessments relating to the year 1999-2000 and one year for the assessments relating to 2001-2002".

7. Amendment Of Section 14-B :-

In section 14-B of the Principal Act, after sub-section (1), the following sub-section shall be inserted, namely:-

"(1-A) While making the assessments under sub-section (1) above, the assessing authority shall adopt the highest value of the goods disclosed by the dealer to various statutory bodies or departments etc."

8. Amendment Of Section 14-E :-

In section 14-E of the Principal Act, in sub-section (1), for the words "within sixty days", the words, "within ninety days" shall be substituted.

9. Amendment Of Section 29 :-

In section 29 of the Principal Act, after sub-section (6A), the following sub-section shall be inserted, namely:-

"(6B) Any such officer shall have power to seize and confiscate any goods where such goods are carried in the goods vehicle without any documents or covered by fictitious documents.

Provided that before taking action for the confiscation of goods under this sub-section, the officer shall give the person affected an

opportunity of being heard."

10. Amendment Of Section 29-A :-

Section 29-A of the Principal Act, shall be numbered as sub-section (1) of that section and after sub-section (1) as so renumbered, the following shall be added namely:-

"(2) Any such officer shall have power to seize and confiscate any goods which are found in any office shop, godown, vehicle, vessel or any other place of business or any building or place of a carrier or a bailee for transmission where such goods are not covered by any documents or covered by fictitious documents.

Provided that before taking action for the confiscation of goods under this sub-section, the officer shall give the person affected an opportunity of being heard".

11. Amendment Of First Schedule :-

In the First Schedule to the Principal Act,-

(i) after item 24-E and the entries relating thereto, the following item shall be added, namely:-

"24-F At the point 8 paise in Sledge Oil, of first the rupee." Acid Oil and sale in the Fatty Acid State

(ii) in item 32, in column (2), the words, "and chips", shall be omitted;

(iii) in item 98, in column (4), for the expression "12 paise in the rupee", the expression, "16 paise in the rupee" shall be substituted.

(iv) in item 167, in column (2), for the words, "Sago and search obtained from Tapioca", the words, "Sago, Tapioca Trppi, Tapioca Slurry, Liquid glucose, Starch, Dextrin and other modified starches obtained from Tapioca" shall be substituted;

(v) in item 182, in column (2), after the word, "ginger" the word "asafoetida", shall be inserted;

(vi) in item 193, in column (2) for the words, "Residual Petroleum products like LSHS and Aromex", the words, Allkinds of Residual Petroleum products other than those mentioned elsewhere, but including Special boiling spirit, shell mineral, Turpentine Oil, Industrial Chemicals, LSHS and Aromex", shall be substituted;

(vii) in item 226, in column (2) after the words, "sprayers and dusters", the words, "and parts and accessories thereof" shall be added;

(viii) after item 228, and the entries relating thereto, the following items shall be added, namely:-

- (a) "229 Groundnut Husk At the point of first sale in the state 4 paise in the rupee.";
- (b) 230. Stone Chips and sand. At the point of first sale in the State. 8 paise in the rupee".

12. Amendment Of Third Schedule :-

In the Third Schedule to the Principal Act, -

- (i) in item 2A, in column (3), for the words, "When purchased by a steel re-roller or electric Arc furnace or Electric furnace-cum-re-roller or induction furnace-cum-re-roller or induction furnace, or mini-steel plant-cum-re-roller in the State at the point of purchase by said dealers and in all other cases at the point of purchase by the last dealer who buys in the State", the words, "At the point of first sale in the State", shall be substituted.
- (ii) in item 5, in column (3) for the words, "At the point of last purchase in the State", the words "At the point of first purchase in the State", shall be substituted.

13. Amendment Of Sixth Schedule :-

In the Sixth Schedule to the Principal Act,-

- (i) in Item 6,-
- (a) in Sub -item (ii), after the words "switchboards;", the words, "and parts and accessories thereof", shall be added;
- (b) Sub-item (iii) shall be omitted;
- (ii) item 6B, and the entries relating thereto, shall be numbered as Sub-item (i) of that Item and after Sub-item (i) as so re-numbered the following shall be added, namely:-
- "(11) lighting bulbs including decorative serial bulbs, torches. At every point of sale in the State 12 paise 1r. the rupee."
- fluorescent tubes and other fittings, like chokes and starters and parts and accessories thereof.
- (iii) in item 8, in column (4), for the expression, "12 paise in the rupee", the expression, "15 paise in the rupee" shall be substituted;
- (iv) in item 17, in column (4), for the expression "12 paise in the rupee", the expression, "15 paise in the rupee" shall be substituted.