

Andhra Pradesh General Sales Tax (Amendment), 1987**11 of 1987****[10 February 1987]**

CONTENTS

1. Short Title And Commencement
2. Amendment Of First Schedule, Act Vi Of 1957

Andhra Pradesh General Sales Tax (Amendment), 1987**11 of 1987****[10 February 1987]**

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 Thirty-eighth Year of the Republic of India as follows:- * Received the assent of the Governor on the 9th February, 1987. For Statement of Objects and Reasons, please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 9th January, 1987. at page 3.

1. Short Title And Commencement :-

- (1) This Act may be called the Andhra Pradesh General Sales Tax (Amendment) Act, 1987.
- (2) (i) Clause (a) of section 2 shall be deemed to have come into force on the 1st November, 1986;
- (ii) Clause (b) of section 2 shall be deemed to have come into force on the 1st October, 1986.
- (iii) Clauses (c) and (d) of section 2 shall be deemed to have come into force on the 1st December, 1986.

2. Amendment Of First Schedule, Act Vi Of 1957 :-

In the Andhra Pradesh General Sales Tax Act, 1957, in the First Schedule, .--

- (a) in item 36, in column (1), for the words "and tooth brushes", the words "tooth brushes and shaving creams" shall be substituted

;

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

"83-A. Machine, tools including grinding wheels At the point of first sale in the State. 6 paise in the rupee."

(c) after item 91, the following items and entries relating thereto shall be inserted, namely,

"91-A. Red mud plastic roofings. At the point of first sale in the State. 9 paise in the rupee.

91-B. Light roofing asphaltic corrugated sheets. At the point of first sale in the State. 9 paise in the rupee."

(d) after item 171, the following item and entries relating thereto shall be added, namely:

"172. Lead, Nickel, Zinc Magnesium and Tin. At the point of first sale in the State. 4 paise in the rupee."