

**Andhra Pradesh General Sales Tax (Second Amendment)  
Act, 1994**

**16 of 1994**

**[30 April 1994]**

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**Andhra Pradesh General Sales Tax (Second Amendment)  
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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-fifth Year of the Republic of India, as follows:- \* Received the assent of the Governor on the 29th April, 1994. For Statement of objects and Reasons, Please see Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 12th March, 1994 at Page 5.

**1. Short Title :-**

This Act may be called the Andhra Pradesh General Sales Tax (Second Amendment) Act, 1994.

**2. Amendment Of Section 3 :-**

In the Andhra Pradesh General Sales Tax Act, 1957 ( Act VI of 1957) in section 3, after sub-section (3) the following sub-section shall be inserted, namely:-

"(3A) (a) Notwithstanding anything contained in sub-section (1), the Government may at any time, by order, constitute an additional Bench of the Tribunal, with two members, of whom one shall be a District Judge Grade-II and the other shall be an Officer of the Commercial Taxes Department of the State Government not below

the rank of a Joint Commissioner to function at such place and for such period as they may specify therein.

(b) Where the members of the additional Bench are equally divided in opinion as to the decision to be given on any point or points, they shall state the point or points on which they differ and make a reference to the Chairman who shall thereupon hear the point or points himself and such point or points shall be decided according to the opinion of the majority of the Chairman and the members of the Bench who have heard the case.

(c) The regulations made under sub-section (4) shall apply to the Bench constituted under this sub-section.