

30 of 1997

[11 December 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 9th December 1997. For Statement of the Objects and Reasons. Please see the A.P. Gazette Part IV-A Extraordinary dated 29th July, 1997 at P-5.

1. Short Title And Commencement :-

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

(2) (i) Clauses (i), (ii), (iv), and (v) of Section 2; and Section 4 shall be deemed to have come into force on the 12th May, 1997;

(ii) Clause (iii) of Section 2 and Section 3 shall be deemed to have come into force on the 18th March, 1997.

2. Amendment Of The First Scheduled :-

In the First Schedule to the principal Act,

(i) for item 19 and the entires relating thereto, the following item and entires shall be substituted, namely:-

19.	(i)	Packing material that is to say Bottles of all types whether made of Glass, Plastic or any fibre or any other material,-		
	(a)	when sold without contents.	At the point of first sale in the State.	4 paise in the rupee.
	(b)	when sold containing contents.	-Do-	The rate at which the content, is liable to tax.
	(ii)	HDPE Woven Sacks High density Polythylene Polypropylene		
		(HDPB/PP) Woven. Sacks; Polythene bags and plastic bags,-		
	(a)	when sold without contents.	-Do-	4 paise in the rupee.
	(b)	when sold containing contents.	At the point of first sale in the State.	The rate at which the content is liable to tax.
	(iii)	Gunnies		
	(a)	when sold without contents.	-Do-	4 paise in the rupee.

	(b)	when sold containing, contents.	At the point of first sale in the State.	The rate at which the content is liable to tax.
	(iii)	Gunnies		
	(a)	when sold without; contents.	-Do-	4 paise in the rupee.
	(b)	when sold containing contents.	-Do-	The rate at which the content is liable to tax.
	(iv)	All types of containers not mentioned above;		
	(a)	When sold without contents.	-Do-	4 paise in the rupee.
	(b)	when sold containing contents.	-Do-	The rate at which the content is liable to tax.";

- (ii) item 157 and the entries relating thereto shall be omitted;
 (iii) item 174 and the entries relating thereto shall be omitted;
 (iv) in item 187 in column 2, sub-item 5 and the entries relating thereto shall be omitted;
 (v) item 188 and the entries relating thereto shall be omitted.

3. Amendment Of The Third Schedule :-

In the Third Schedule to the principal Act, after item 22, the following item and the entries relating thereto shall be added, namely:-

23 pvc cloth, Waterproof cloth, Tarapaulin and Rexine. At the point of first sale in the State 4 paise in the rupee."

4. Amendment Of The Sixth Schedule :-

In the Sixth Schedule to the principal Act,

(i) in item 1, in column (2) the following shall be substituted, namely:-

All liquors, bottled and packed as per the provisions of the Andhra Pradesh Excise Act but excluding toddy and arrack",

(ii) in item 18 in column (2) for sub-item (V) the following shall be substituted, namely:-

(v) Other Glassware including Tableware but excluding bottles."

(iii) the explanations occur after. the proviso shall be numbered as Explanation I, Explanation II and Explanation III, and after as so renumbered, Explanation I shall be substituted as follows:-

Explanation-I (a) For the purpose of entry 1 in this Schedule when any distillery or brewery or any dealer sells liquor to Andhra Pradesh Beverages Corporation Limited, sales by Andhra Pradesh Beverages Corporation Limited shall be deemed to be the first sale.

(b) Point of last sale shall mean sale of liquor to a person by a dealer who purchased liquor from Andhra Pradesh Beverages Corporation Limited:

Provided that the turnover of any distillery or brewery of any dealer in respect of sale of liquor to Andhra Pradesh Beverages Corporation Limited shall be exempt from payment of tax.