
**Andhra Pradesh General Sales Tax (Second Amendment),
1987****12 of 1987****[10 February 1987]****CONTENTS**

1. Short Title
2. Insertion Of Now Section 43, Act Vi Of 1957

**Andhra Pradesh General Sales Tax (Second Amendment),
1987****12 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 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 22nd January, 1987 at page 3.

1. Short Title :-

This Act may be called the Andhra Pradesh General Sales Tax (Second Amendment) Act, 1987.

2. Insertion Of Now Section 43, Act Vi Of 1957 :-

In the Andhra Pradesh General Sales Tax Act, 1957, after section 42, the following section shall be inserted namely--

43 . "Non-implementation of penal provisions on disclosure--
Notwithstanding anything contained in this Act, where a dealer--

(a) has, prior to the detection by any officer of the Commercial Taxes Department, of the concealment of particulars of true and full turnover of his business, voluntarily and in good faith, made between the 1st January, 1987 and the 31st March, 1987;

(b) has, on or before the 31st March, 19.87 paid the tax on the full turnover; and

(c) has co-operated in an enquiry, if any, relating to the assessment of his turnover; the registering, assessing and revising authorities under this Act, shall not initiate any proceeding for imposition of a penalty or impose any penalty leviable under this Act, in respect of any assessment year including the assessment year 1986-87:

Provided that the disclosure of turnover and the payment of tax due thereon is made by a dealer before the Commercial Tax Officer in whose jurisdiction the dealer has his registered office and in case of non-assessee dealer within whose jurisdiction the dealer normally resides.".