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**Andhra Pradesh General Sales Tax (Third Amendment) Act,  
1987****21 of 1987****[13 April 1987]****CONTENTS**

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**Andhra Pradesh General Sales Tax (Third Amendment) Act,  
1987****21 of 1987****[13 April 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 12th April, 1987. For statement of Objects and Reasons', please see the Andhra Pradesh Gazette, Part IV-A Extraordinary, dated the 26th May, 1987 at page 3.

**1. Short Title And Commencement :-**

- (1) This Act may be called the Andhra Pradesh General Sales Tax (Third Amendment) Act, 1987.
- (2) Section 4 shall be deemed to have come into force on the 1st February, 1987 and the remaining provisions shall come into force at once.

**2. Amendment Of Section 5-B :-**

In the Andhra Pradesh General Sales Tax Act, 1957( Act VI of 1957) (hereinafter referred to as the principal Act), in section 5-B,-  
(a) in subsection (1), for the words "component part", the words

"raw material, component part, sub-assembly part, intermediate part, consumables and packing material" shall be substituted;

(b) in clauses (i) to (vii) of sub-section (2), for the words "component parts", the words "raw materials, component parts, sub-assembly parts, intermediate parts, consumables and packing materials" shall be substituted;

(c) in the marginal note, for the words "component parts", the words "component parts etc." shall be substituted.

### **3. Amendment Of Section 39 :-**

In section 39 of the principal Act, in sub-section (2), for clause (aa), the following clause shall be substituted, namely:--

"(aa) the manner of determination of the amount payable to the dealer in respect of,--

(i) any transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;

(ii) any delivery of goods, on hire purchase or any system of payment by instalments;

(iii) any transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;

(iv) any transfer of property in goods involved in lucky gift scheme.".

### **4. Amendment Of The First Schedule :-**

In the First Schedule to the principal Act, after item 172, the following item and entries relating thereto shall be added, namely:-

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173. Agarbathi At the point of first 6 paise in the sale in the State rupee".