

Andhra Pradesh Tax On Luxuries (Amendment) Act, 1997

9 of 1997

[01 April 1997]

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Andhra Pradesh Tax On Luxuries (Amendment) Act, 1997

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PREAMBLE

An Act further to amend the Andhra Pradesh Tax on Luxuries Act, 1987.

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 31st March, 1997 For Statement of the Objects and Reasons. Please see the A.P. Gazette Part IV-A Extraordinary dated 13th March 1997 at P-3

1. Short title and commencement :-

(1) This Act may be called Andhra Pradesh Tax on Luxuries (Amendment) Act, 1997.

(2) It shall be deemed to have come into force on and from the 4th January, 1997.

2. Amendment of Section 3A :-

In the Andhra Pradesh Tax on Luxuries Act, 1987 (Act 24 of 1987) (hereinafter referred to as the principal Act) in section 3A, in sub-section (i) for the second proviso the following shall be substituted, namely:-

"Provided further that a Tobacconist who sells Tobacco products in a small bunk shall be exempt front payment of tax on turnover of receipts in respect of Tobacco products purchased from registered Tobacconist "inside the state."

3. Amendment of section 4A :-

In the principal Act, in section 4A, in sub-section (1) to the Explanation the following shall be added, namely:-

"and who buys the Goods he deals in from dealers in the State, registered under this Act."

4. Amendment of the Schedule :-

In the principal Act, in the Schedule, against Serial No. 1, in column (4) for the expression "10 paise in every rupee" the expression "50 paise in every rupee" shall be substituted.

5. Repeal of Ordinance 2 of 1997 :-

The Andhra Pradesh Tax on Luxuries (Amendment) Ordinance, 1997 is hereby repealed.