

## **Andhra Pradesh Value Added Tax (Amendment) Act, 2006**

**10 of 2006**

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## **Andhra Pradesh Value Added Tax (Amendment) Act, 2006**

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### PREAMBLE

An Act further to Amend the Andhra Pradesh Value Added Tax Act, 2005.

Be it enacted by the Legislative Assembly of the State of the Andhra Pradesh in the Fifty-sixth year of the Republic of India, as follows:--

### **1. Short title, extent and commencement :-**

(1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2006.

(2) It extends to the whole of the State of Andhra Pradesh.

(3) (a) Sections 2 and 5 shall be deemed to have come into force with effect on and from the 24th November, 2005;

(b) Sections 3 and 4 shall be deemed to have come into force with effect on and from the 1st December, 2005;

(c) Section 6 shall come into force on such date as the Government may, by notification, appoint.

## **2. Amendment of section 4 :-**

In the Andhra Pradesh Value Added Tax Act, 2005 (Act 5 of 2005) (hereinafter referred to as the principal Act) in section 4, for sub-section (9), the following shall be substituted namely,--

"(9) notwithstanding anything contained in the Act, every dealer running any restaurant, eating house, catering establishment, hotel, coffee shop, sweet shop or any establishment by whatever name called and any club, who supplies by way of or as part of any services or in any other manner whatsoever of goods being food or any other article for human consumption or drink shall pay tax at the rate of twelve and half percent (12.5%) on sixty percent (60%) of the taxable turnover, if the taxable turnover in a period of preceding twelve months exceeds Rs. 5,00,000/- (Rupees five lakhs) or in the preceding three months exceeds Rs. 1,25,000/- (Rupees one lakh twenty five thousand)".

## **3. Amendment of section 13 :-**

In section 13 of the principal Act, in sub-section (5), clause (f) shall be omitted.

## **4. Amendment of section 17 :-**

In section 17 of the principal Act, in sub-section (5), after clause (g) the following clause shall be added namely,--

"(h) every dealer liable to pay tax under sub-section (9) of section 4 of the Act"

## **5. Amendment of section 22 :-**

In section 22 of the principal Act, in sub-section (4), for the words "a VAT dealer", the words "a dealer" shall be substituted.

## **6. Amendment of Schedules :-**

In the principal Act,--

(1) In Schedule-I,--

(i) for Serial No. 20, and the entry relating thereto, the following shall be substituted namely,--

"20. Bangles made of shells, glass, Lac or any other material other than those made of precious metals";

(ii) after Serial No. 48, but before Explanation, the following new Serial No. and the entry relating thereto shall be added namely,--

"49. Made ups and garments made of Khadi cloth"

(2) In Schedule III, for serial number I and the entry relating thereto, the following shall be substituted namely,--

"1. Bullion, Specie, Platinum and other precious metals"

(3) In Schedule-IV,--

(i) after Serial number 96, the following new serial numbers and the entries relating thereto shall be added at the end, namely,--

"97. LPG/CNG conversion kits

98. Pre-stressed Railway Concrete Sleepers"

## **7. Repeal of Ordinance 24 of 2005 :-**

The Andhra Pradesh Value Added Tax (Second Amendment) Ordinance, 2005 is hereby repealed.

