

Andhra Pradesh Value Added Tax (Amendment) Act, 2012

11 of 2012

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Andhra Pradesh Value Added Tax (Amendment) Act, 2012

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PREAMBLE

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-Third year of the Republic of India as follows;-

1. Short title and Commencement :-

(1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2012.

(2) (a) section 2 and clause (v) of section 3 shall be deemed to have come into force with effect on and from 11th July, 2011;

(b) clause (i) of section 3 and section 4 shall be deemed to have come into force with effect on and from 14th September, 2011;

(c) clause (ii) of section 3 shall be deemed to have come into force with effect on and from 24th August, 2011;

(d) clause (iii) of section 3 shall be deemed to have come into force with effect on and from 22nd November, 2011;

(e) clause (iv) of section 3 shall be deemed to have come into force with effect on and from 17th May, 2011.

2. Amendment of Schedule-I. Act 5 of 2005 :-

In the Andhra Pradesh Value Added Tax Act, 2005 (herein after referred to as the Principal Act) in Schedule I,-

(i) entries 45 and 46 shall be omitted;

(ii) in entry at serial number 49, for the words "made-ups", the words "Fabrics, made ups" shall be substituted;

(iii) after entry at serial number 61, the following entries shall be added, namely,-

"62. Zari

63. Fabrics, Made-ups and garments produced and sold by the Powerloom units in the State to dealers registered under the Act, only at the point of sale in the hands of powerloom units,".

3. Amendment of Schedule-IV. Act 5 of 2005 :-

In the principal Act, in Schedule IV,-

(i) in the heading for the expression "4%", the expression "5%" shall be substituted;

(ii) for entry at serial No. 45, the following shall be substituted, namely,-

"45. Pipes of all varieties including GI, CI, PVC, Ductile, RCC and PCC pipes, fittings thereof and Cement Poles";

(iii) under entry 100, in the table thereunder, after serial number 234, the following shall be added, in the corresponding columns, namely:-

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Sl. No.	Heading No.	Sub-Heading No.	Description of Goods
(1)	(2)	(3)	(4)
"235	5603	1300	Non-Woven Fabrics"

(iv) in entry at serial No. 116, after item (k) the following item shall be added, namely,-

"(1) Andhra Pradesh Power Development Company Limited (APPDCL)"

(v) after entry at serial No. 126, the following entries shall be added, namely,-

"127. Cotton fabrics, manmade fabrics, wollen fabrics, textile made ups, bed sheets, pillow covers, towels, blankets, travelling rugs, curtains, embroidery articles excluding fabrics, made ups and garments made from handloom/khadi cloth or produced and sold by the powerloom units in the State to dealers registered under the Act only at the point of sale in the hands of powerloom units;

128. Sugar excluding Khandasari Sugar."

4. Amendment of Schedule-VI. Act 5 of 2005 :-

In the principal Act, in Schedule VI, in the table thereunder, after item number 5, the following item shall be added, in corresponding columns, namely,--

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Item No.	Description	Point of levy	Rate of Tax
(1)	(2)	(3)	(4)
"6	Tobacco products including Gutkha, Khara Masala, Kimam, dokta, Zarda, sukha or surthi and Cigarattes except those specified in Schedule - I.	At the point of first sale in the State	20%"