

**Andhra Pradesh Value Added Tax (Third Amendment) Act,
2012**

13 of 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
(Third Amendment) Act, 2012.

(2) It shall come into force on such date as the Government may,
by notification, appoint.

2. Amendment of section 4. Act 5 of 2005 :-

In the Andhra Pradesh Value Added Tax Act, 2005 (hereinafter
referred to as the principal Act), in section 4, in sub-section (9), in
clause (d), for the words "rupees five lakhs", the words "rupees
seven lakhs and fifty thousand" shall be substituted.

3. Amendment of section 17 :-

In section 17 of the principal Act,--

(1) in sub-section (2), for the expression "Rs. 40,00,000/- (Rupees forty lakhs only)", the expression "Rs. 50,00,000/- (Rupees fifty lakhs only) shall be substituted.

(2) in sub-section (3), for the expression "Rs. 40,00,000/- (Rupees forty lakhs only)", the expression "Rs. 50,00,000/- (Rupees fifty lakhs only) shall be substituted;

(3) in sub-section (5), in clause (g), for the expression "Rs. 5,00,000/-(Rupees five lakhs only)", the expression "Rs. 7,50,000/- (Rupees Seven lakhs and fifty thousand only)" shall be substituted;

(4) in sub-section (7), for the expression "Rs 5,00,000/- (Rupees Five lakhs only)", wherever it occurs, the expression "Rs. 7,50,000/- (Rupees Seven lakhs and fifty thousand only)" shall be substituted.