

Andhra Pradesh Vat (Amendment) Act, 2010

9 of 2010

[20 March 2010]

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PREAMBLE

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-first Year of the Republic of India as follows:-

1. Short title, extend and commencement :-

(1) This Act may be called as the Andhra Pradesh Value Added Tax (Amendment) Act, 2010.

(2) (a) section 2 shall be deemed to have come into force on the 30th January, 2010.

(b) section 3 shall come into force on such date the Government may, by notification, appoint.

(c) clause (i) of section 4 shall be deemed to have come into force on the 7th May, 2009;

(d) sub-clause (a) of clause (ii) of section 4 shall be deemed to have come into force on the 23rd November, 2007;

(e) sub-clause (b) of clause (ii) of section 4 shall be deemed to have come into force on the 17th February, 2010.

(f) clause (i) of section 5 shall be deemed to have come into force on the 2nd December, 2009;

(g) clause (ii) of section 5 shall be deemed to have come into force on the 6th October, 2009;

(h) section 6 shall be deemed to have come into force on the 15th January, 2010; and

(i) section 7 shall be deemed to have come into force on the 1st February, 2010;

2. Amendment of Section 2 :-

In the Andhra Pradesh Value Added Tax Act, 2005, (herein after referred to as the Principal Act), in sub-section (29) of section 2, after explanation II, the following shall be added, namely :

Explanation-III: For the purpose of determination of sale price of Foreign Liquor imported by the Andhra Pradesh Beverages Corporation Limited and levy of Value Added Tax, the Customs Duty charged or chargeable under the Customs Act, 1962 shall not form part of the sale price".

3. Amendment of Section 4 :-

In the Principal Act, in Section 4 :

(i) in sub-section (7), in the proviso to clause (a), for the expression "12.5%" the expression "specified in Schedule-V" shall be substituted.

(ii) in sub-section (9) in the clauses (a) and (c) for the expression "of twelve and half percent (12.5%)", wherever they occur, the expression "specified in Schedule-V" shall be substituted.

4. Amendment of Schedule-I :-

In the Principal Act, in Schedule-I :

(i) for serial number 45 and the entries relating thereto, the following shall be substituted, namely:-

"45. Cotton fabrics, Man made fabrics, Woolen fabrics, Textile made-ups, bed sheets, pillow covers, towels blankets, traveling rugs, curtains, Zari and embroidery articles".

(ii) in Serial Number 58,-

(a) for item Number 52 and the entries relating thereto, the following shall be substituted, namely:-

"52. Indian Made Foreign Liquor as defined in the Andhra Pradesh Excise Act, 1968 with basic price not exceeding Rs.500/- per case of 9 Nos. of 1000 ml or 12 Nos. of 750 ml/650 ml (Beer) or 24 Nos. of 375 ml/330 ml (Beer or 48 Nos. of 180 ml or 96 ml bottles".

Note: For the purpose of this entry basic price means :

Ex-factory price + cost of bottles + cost of packing material + Freight + Insurance + Handling charges and Import Fee, if any.";

(b) after item number 52, the following shall be added, namely :

53. Cartridges for rajor set.

54. Shaving Foam / Gel / Soap,

55. Fabric Care brush / Scrubbers.

56. Baby care lotion / cream / oil.

57. Clip for Cloth.

58. Tooth pasts.

59. Liquid Soap.

60. Face Tissue Paper.

61. Body care Talcum Powder, Body Care Jelly, Medicated powder / Face powder.

62. Face Gel / Lotion, Hair Gel / Lotion, Hair Fixer / Hair remover.

63. Cosmetic Lotion / Cream and Make-up Requisites and Winter care products.

64. Disinfectants.

65. Kitchen Accessories and Cooker Accessories.

66. Lunch Box and refill for vaccum flasks.

67. Knives.

68. Lighting Devices.

69. Oven Grillers.

70. Storage Water Heater.

71. Household Electric Accessories / Voltage Stabilizers.

72. Sewing Machine Accessories.

73. Cloth Hangers.

74. Floor / Metal Polishers.

75. Mirrors.

76. Radio / Cassette Player / CD Player / Recorder / Walkman.

77. Water Containers /Jug.

78. Kitchen Jar, Containers / Plastic Trays, Table / Door Mats / Plastic Mats / Carpets and Plastic Items.

79. Plastic Chair / Moulded Furniture, Stool, Pedal Bin.

80. Hair Comb / Hair Brush.

81. Holdalls / Travel Bags / School Bags / Hot Water Bag.

82. Rubber Chappal.

83. Bed Sheet / Covers, Pillow / Pillow Cover, Bath Towels / Hand Towels / Napkin.

84. Polishing cloth / Duster.

85. Socks / Blankets / Lungi / Hand Kerchiefs.

86. Mosquito nets.

87. Trouser / Pant-Shirt Pieces.

88. Sports Goods.

89. Rope Floor Wiper.

90. Juices.

91. Sharbat, Squashes and Cordials, Tinned food, Mixers.

92. Ketchup, Baking Powder, Vinegar, Food Additives, Custard powder.

93. Noodles.

94. Antiseptic Liquid.

95. Note Books, Registers, Pens / Markers / Greeting Cards / Fevicol.

96. Balms, Antiseptic Applications, Medicines, Tonics, Band Aid and

Digestives.

97. Cutleries.

98. Brief Cases.

99. Instant foods."

5. Amendment of Schedule-IV :-

In the principal Act, in Schedule-IV,

(i) in the entry at Serial Number 9, after the words "Bamboos" the words "Cane (Rattan)" shall be inserted.

(ii) after serial number 123, the following entry and the matter relating thereto, shall be added namely:-

"124. Diesel Power Generators."

6. Amendment of Schedule-V :-

In the Principal Act, in Schedule-V, for expression "12.5%", the expression "14.5%" shall be substituted.

7. Amendment of Schedule-VI :-

In the Principal Act, in Schedule-VI, for the expression "4%, against item No.4, the expression "16%" shall be substituted.