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ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 21st April, 2015 and the said assent is hereby first published on the 22nd April, 2015 in the Andhra Pradesh Gazette for general information:

ACT No. 11 OF 2015.

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-sixth Year of the Republic of India as follows:

1. (1) This Act may be called the Andhra Pradesh Value Added Tax (Third Amendment) Act, 2015.

(2) Section 3(b) shall be deemed to have come into force on the 26th February, 2015 and the
remaining provisions shall be deemed to have come into force with effect on and from the 6th February, 2015.

2. In the Andhra Pradesh Value Added Tax Act, 2005 (herein after referred to as the Principal Act), in section 4, to sub-section (5), the following proviso shall be added, namely,-

"provided that every dealer shall, in addition to the tax payable under this sub-section, shall also pay additional tax of such amount on the quantity of the goods, specified in Schedule-VI, at the point of levy, as may be notified".

3. In the Principal Act, in Schedule-VI, in the Table,-

(a) against item No. 2, “Petrol”, under column “rate of tax”, for the expression “31%”, the expression “31% + Rs. 4/- per liter”, shall be substituted;

(b) against item No. 4, under column “Description”, for the words “Aviation turbine fuel”, the expression “Aviation turbine fuel and AVGAS-100 LL”, shall be substituted;

(c) against item No. 5 “All kinds of Diesel Oils including C9”, under column “rate of tax”, for the expression “22.25%”, the expression “22.25 %+ Rs.4/- per liter”, shall be substituted.

T. NARAYANA REDDY,
Secretary to Government (FAC),
Law Department.