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INFORMATION

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**THE ANDHRA PRADESH GAZETTE**

**PART IV-B EXTRAORDINARY**

**PUBLISHED BY AUTHORITY**

**No. 11 ] HYDERABAD, WEDNESDAY, APRIL 22, 2015.**

**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS Etc.**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 21<sup>st</sup> April, 2015 and the said assent is hereby first published on the 22<sup>nd</sup> 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.

Short title,  
extent and  
commencement.

- (2) Section 3(b) shall be deemed to have come into force on the 26<sup>th</sup> February, 2015 and the

remaining provisions shall be deemed to have come into force with effect on and from the 6<sup>th</sup> February, 2015.

Amendment of  
section 4,  
Act 5 of 2005.

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”.

Amendment of  
Schedule-VI.

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.