



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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No. 6] AMARAVATI, WEDNESDAY, 26th APRIL, 2017.

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

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 20th April, 2017 and the said assent is hereby first published on the 26th April, 2017 in the Andhra Pradesh Gazette for general information.

ACT No. 6 of 2017

**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-eighth year of the Republic of India as follows :

1. (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2017. Short title and Commencement.
- (2) (a) section 2 and section 3 shall come into force at once;
(b) section 4 shall be deemed to have come into force with effect from 14-07-2016;
2. In the Principal Act, in section 4, for sub-section (9), the following shall be substituted, namely, - Amendment of section 4.
Act No. 5 of 2005.

“(9) Notwithstanding anything contained in this Act, every dealer, running any Restaurant or Eating House or Club or Hotel or a Caterer, by whatever name called, who supplies, indoor or outdoor by way of or as part of any service or in any other manner whatsoever of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, shall pay a tax at the rate of five percent (5%), on the taxable turnover.”

Amendment of
section 13.

3. In the Principal Act, in section 13, in sub-section (5), for clause (h), the following shall be substituted namely,-

“(h) the supply or sale of goods on which a VAT dealer pays tax under sub-section (9) of section of the Act.”.

Amendment of
Schedule-IV.

4. In the Principal Act, in Schedule-IV, in entry 39, for sub-entry 15, the following shall be substituted, namely,-

“(15) Transmission apparatus other than apparatus for radio broadcasting or T.V. broadcasting, transmission apparatus incorporating reception apparatus including Cell Phones, Cell Phone Batteries and Cell Phone Battery Chargers; digital still image video cameras”.

M. SRIHARI BABU,
Secretary to Government (I/c),
Law Department.