



# ఆంధ్రప్రదేశ్ రాజప్రత్రము THE ANDHRA PRADESH GAZETTE PART IV-B EXTRAORDINARY **PUBLISHED BY AUTHORITY**

No. 22]

AMARAVATI, FRIDAY, 3rd JULY, 2020

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

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 2<sup>nd</sup> July, 2020 and the said assent is hereby first published on the 3<sup>rd</sup> July, 2020 in the Andhra Pradesh Gazette for general information:

#### ACT No. 23 of 2020.

### 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 Seventy First year of the Republic of India as follows:-

- (1) This Act may be called the Andhra Pradesh Value Added Tax 1. Short title and (Amendment) Act, 2020.
  - commencement.
- (2) It shall be deemed to have come in to force with effect on and from the 1st March, 2020.
- In the Andhra Pradesh Value Added Tax Act, 2005, in Schedule-VI, in the 2. Table.
- Amendment to schedule-VI.
- in column No. (4), "rate of tax", against item No.2 "Petrol", for the expression "31% + Rs.2/- per litre", the expression "31% + Rs. 2.76/- per litre", shall be substituted:

ACT NO. 5 Of 2005.

REGULATIONS Etc.,

(ii) in column No. (4), "rate of tax", against item No. 5 "All kinds of Diesel Oils including C-9", for the expression "22.25% + Rs.2/- per litre", the expression "22.25% + Rs. 3.07/- per litre", shall be substituted.

## GONTU MANOHARA REDDY,

Secretary to Government, Legal and Legislative Affairs & Justice, Law Department.