



ఆంధ్రప్రదేశ్ రాజపత్రము  
**THE ANDHRA PRADESH GAZETTE**  
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No. 40 ] AMARAVATI, TUESDAY, 29<sup>th</sup> DECEMBER, 2020.  
**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 24<sup>th</sup> December, 2020 and the said assent is hereby first published on the 29<sup>th</sup> December, 2020 in the Andhra Pradesh Gazette for general information :

**ACT No. 40 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. (1) This Act may be called the Andhra Pradesh Value Added Tax (Second Amendment) Act, 2020. Short title and Commencement.  
(2) It shall be deemed to have come into force on and from the 18<sup>th</sup> September, 2020.
2. In the Andhra Pradesh Value Added Tax Act, 2005 (herein after referred to as the Principal Act), in section 2,- Amendment of section 2.
  - (1) after clause (1), the following new clause shall be inserted, namely,- Act 5 of 2005.

“(1-A) “Andhra Pradesh Road Development Corporation” means the corporation established under the Andhra Pradesh Road Development Corporation Act, 1998.”. Act 1 of 1998.
  - (2) after clause (26), the following new clause shall be inserted, namely, -

“(26-A) “Road Development Cess” means the Cess levied under



Insertion of new  
section 4-B.

3.

section 4-B of the Act.”

After section 4-A of the Principal Act, the following section shall be inserted, namely,-

“**4-B** (1) Notwithstanding anything contained in the Act, or in the Schedules and in addition to the tax levied under section 4 of the Act, there shall be levied and collected from every dealer, a Cess by name ‘Road Development Cess’ of Rs. 1/- (one rupee only) per litre on Petrol and High Speed Diesel at the point of first sale in the State.

(2) The proceeds of the Road Development Cess shall first be credited to the consolidated fund of the State and shall, under appropriation duly made by law in this behalf, be transferred to the Andhra Pradesh Road Development Corporation.

Explanation: For the purpose of determining the first sale under sub-section (1), the provisions of Explanation-IV of Schedule-VI of the Act shall be applied.”

Repeal of Ordinance  
No. 12 of 2020.

4.

The Andhra Pradesh Value Added Tax (Amendment) Ordinance, 2020 is hereby repealed.

**VADDADI SUNITHA,**

Secretary to Government (FAC),

Legal and Legislative Affairs & Justice,

Law Department.