



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

No. 41] 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. 41 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 (Third Amendment) Act, 2020. Short title and  
commencement.
- (2) (a) section 2 of the Act shall be deemed to have come into force on and from 12.09.2020.
- (b) section 3 (i) and (ii) of the Act shall be deemed to have come into force on and from 21.07.2020 and the remaining clause (iii) shall be deemed to have come into force on and from 25.05.2018.
2. In the Andhra Pradesh Value Added Tax Act, 2005 (herein after referred to as the Principal Act), in Schedule V, for the expression "14.5%", the expression "24.5%" shall be substituted. Amendment to  
Schedule V.  
Act No. 5 of 2005.
3. In the Principal Act, in Schedule VI, - Amendment to  
Schedule VI.
  - (i) in column No.(4) "Rate of tax", against item No.2 "Petrol", for the expression "31% + Rs.2.76/- per litre", the expression "31% + Rs.4/- per litre" shall be substituted.



- (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.3.07/- per litre", the expression "22.25% + Rs.4/- per litre", shall be substituted.
- (iii) in Explanation IV, under Note, in item (1), for the expression "M/s Essar Oil Limited", the expression "M/s Nayara Energy Limited" shall be substituted.

**VADDADI SUNITHA,**

Secretary to Government (FAC),

Legal and Legislative Affairs & Justice,

Law Department.