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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT(C.T-II)

AMENDMENTS TO THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005 SCHEDULE - VI-NOTIFICATION.

*[G.O.Ms. No.395, Revenue (Commercial Taxes.II), 21st October 2015.]***NOTIFICATION**

In exercise of the powers conferred under sub-section (1) of section 79 of the Andhra Pradesh Value Added Tax Act, 2005 (Andhra Pradesh Act No.5 of 2005), the Government of Andhra Pradesh hereby makes the following amendments to Schedule-VI of the said Act:

AMENDMENTS

In the said Schedule-VI,

- (i) in the Table, for Item No.1-A, the following shall be substituted, namely,-

Item No.	Description-	Point of levy	Rate of Tax
1-A	Indian Made Foreign Liquor (other than Beer, Wine and Ready to drink varieties) bottled and/or packed in India as per the provisions of Andhra Pradesh Excise Act, 1968, but excluding Toddy and Arrack	At the point of first sale in the State	
	Basic price (per case):		
	(a) Up to Rs.400/-		140%
	(b) Above Rs.400/- up to Rs.2,500/-		190%
	(c) Above Rs.2,500/- up to Rs.3,500/-		160%
	(d) Above Rs.3,500 /- up to Rs.5,000/-		140%
	(e) Above Rs.5,000/-		130%

[1]

(ii) In the Table, for Item No.1-B, the following shall be substituted, namely,-

Item No.	Description	Point of levy	Rate of Tax
1-B	Beer bottled and/or packed in India as per the provisions of the Andhra Pradesh Excise Act, 1968	At the point of first sale in the State	
	Basic price per case:		
	(a) Rs.200 and below		150%
	(b) Above Rs.200		175%

(iii) in the Table, for Item No.1-C, the following shall be substituted, namely,-

Item No.	Description	Point of levy	Rate of Tax
1-C	(a) Wines	At the point of first sale in the State	100%
	(b) Ready to drink varieties (RTD)		150%

AJEYA KALLAM,
Special Chief Secretary to Government.