

**GOVERNMENT OF ANDHRA PRADESH  
NOTIFICATIONS BY GOVERNMENT  
Revenue Department - (C.T.II)**

**G.O.Ms.No.1229**

**Date: 20<sup>th</sup> June 2005**

**Sub: Amendment to the sixth schedule to the Andhra Pradesh Value Added Tax Act, 2005**

In exercise of the powers conferred by Section 79(1) of the Andhra Pradesh Value Added Tax Act, 2005(Act No.5 of 2005), the Governor of Andhra Pradesh hereby makes the following amendments to the Sixth Schedule to the said Act:-

**AMENDMENTS**

(1) For the entry(1) of Schedule VI under the APVAT Act, 2005, the following entry shall be substituted namely:

<b>Sl. No</b>	<b>Description of Goods</b>	<b>Point of Levy</b>	<b>Rate of Tax</b>
1	All liquors, bottled and packed as per the provisions of the A.P.Excise Act, 1968(including imported liquor) but excluding toddy and arrack:	At the point of first sale in the State	70%

(2) In Column No.4 of the table prescribing the rate of tax under Schedule VI of APVAT Act, 2005, in respect of the following entries, the following rates of tax shall be substituted.

<b>Sl. No</b>	<b>Description of Goods</b>	<b>Point of Levy</b>	<b>Rate of Tax</b>
1	Petrol	At the point of first sale in the State	34%
2	Aviation Motor Spirit and any other Motor Spirit	At the point of first sale in the State	34%
3	Aviation Turbine Fuel	At the point of first sale in the State	34%
4	Diesel Oil	At the point of first sale in the State	34%

The notification shall come into force with immediate effect

N.S.HARIHARAN  
Special Chief Secretary to Government