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THE ANDHRA PRADESH GAZETTE
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No.718

AMARAVATI, MONDAY, DECEMBER 20, 2021

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

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

[G.O.Ms.No.364, Revenue (Commercial Taxes-II), 18th December, 2021.]

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

i) In the said Schedule-VI,

In the Table, for item Nos.1-A, 1-B, 1-C & 1-D, 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/-			50%
	(b) Above Rs.400/- up to Rs.1029/-			10%
	(c) Above Rs.1029/- up to Rs.1562/-			10%
	(d) Above Rs.1562/- up to Rs.1657/-			10%
	(e) Above Rs.1657/- up to Rs.1830/-			10%
	(f) Above Rs.1830/- up to Rs.2500/-			10%
	(g) Above Rs.2500/- up to Rs.3500/-			10%
	(h) Above Rs.3500/- up to Rs.5000/-			10%
(i) Above Rs.5000/-	10%			
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			40%
	(b) Above Rs.200	40%		
1-C	(a) Wines	At the point of first sale in the State	35%	
	(b) Ready to drink varieties (RTD)		10%	
1-D	Foreign liquor bottled and/or packed outside India	At the point of first sale in the State	60%	

ii) This Notification shall come into force w.e.f. 19-12-2021.

MUKESH KUMAR MEENA,
Secretary to Government.

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