

---



---

**APVAT ACT, 2005**


---



---

**SCHEDULE – VI**


---

*(See sub-section (5) of Section 4)*

**GOODS SUBJECTED TO TAX AT SPECIAL RATES**

<b>Item No.</b>	<b>Description</b>	<b>Point of levy</b>	<b>Rate of tax</b>
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  Basic price (per case): a) Upto Rs.2500 b) Above Rs.2500 upto Rs.3500 c) Above Rs.3500 upto Rs.5000 d) Above Rs.5000	At the point of first sale in the State	190%  160%  140%  130%
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	175%
1-C	Wine and Ready to drink varieties 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	150%
1-D	Foreign Liquor bottled and/or packed outside India	At the point of first sale in the State	70%

Item No	Description	Point of levy	Rate of Tax
1-E	Liquor sold by Military Canteens holding licences in Form CS-1 and CS-2 under the provisions of The Andhra Pradesh Excise (Grant of licence of selling by in-house and conditions of licence) Rules, 2005.	At the point of first sale in the state.	70%
1-F	<p>Privilege fee on all liquors bottled and packed as per the provisions of the Andhra Pradesh Excise Act,1968 (including imported liquor) whether bottled/packed in India or outside India but excluding toddy and arrack under the provisions of the following rules;</p> <p>(i) Rule 16(9) of the Andhra Pradesh Excise (Grant of licence of selling by shop and conditions of licence ) Rules, 2012.</p> <p>(ii) Rule 10-A of the Andhra Pradesh Excise (Grant of licence of selling by bar and conditions of licence) Rules, 2005.</p> <p>(iii) Rule 12 of the Andhra Pradesh Excise (Grant of licence of selling by in-house and conditions of licence) Rules, 2005.</p>	At the point of first sale in the State	70%

1.Subs. "the Item 1" the Act.13 of 2013, dt.09-07-2013, by the G.O.Ms.No.117, dated.25-02-2013, w.e.f.10-01-2013.The earlier was as follows:

"1. All liquors, bottled and packed as per the provisions of the Andhra Pradesh Excise Act, 1968 (including imported liquor) Whether bottled and /or packed in India or outside India, but excluding Toddy and arrack: At the point of first sale in the State. 70%

2	Petrol	At the point of first sale in the State	<sup>3</sup> [ <sup>3a</sup> 31% + Rs. 4/- per liter]
---	--------	---	---

3. Subs. for "33% " by the Act No.11 of 2013, w.e.f.08-06-2012 by the G.O.Ms.No.369, Rev. (CT-II) Dept.,Dated.07-06-2012.

3a. Subs. for figure and percentage "31% " by the G.O. Ms. No.27, Rev.( CT II ) Dept., **Govt., of AP**, Dt. 05-02-2015.

3	Aviation motor spirit and any other motor spirit	At the point of first sale in the State	<sup>4</sup> [33%]
---	--	---	--------------------

4. Sub. by the Act No.34 of 2006, dated.19-09-2006, w.e.f.10-06-2006.

4	<sup>4a</sup> [Aviation turbine fuel and AVGAS 100-LL]	At the point of first sale in the State	<sup>5</sup> [ <sup>6</sup> 1%]
---	--	---	---------------------------------

4a. Subs. for the words "Aviation turbine fuel" by the G.O.Ms. No. 66, Dt. 23-02-2015.

5. Subs. for "4%" by the Act No.9 of 2010, w.e.f.01-02-2010. (Increased the rate of tax from 4% to 16%)

6.Subs. for "16%" by G.O.Ms.No.319, Rev.( CT II ) Dept., **Govt., of AP**, dt.18-09-2014. (Reduced the rate of tax from 16% to 1%)

5	<sup>7</sup> [All kinds of Diesel Oils including C9	At the point of first sale in the State	<sup>8</sup> [ <sup>8a</sup> 22.25% + Rs. 4/- per liter]
---	---	---	--

7. Subs. for the words "Diesel Oil" by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-05-2006.

8. Subs. for "33" by the G.O.Ms.No.369, Rev. (CT-II) Dept., dt.07-06-2012.

8a. Subs. for figure and percentage "22.25%" by the G.O. Ms. No.27, Rev.( CT II ) Dept., **Govt., of AP**, Dt. 05-02-

2015.

<sup>9</sup> [6]	Tobacco products including Gutkha, Khara Masala, Kimam, dokta, Zarda, sukha or surthi and Cigarettes except those specified in Schedule-I.	At the point of first sale in the State	20%
------------------	--	---	-----

9. Added by the Act No.11 of 2012, dated.20-04-2012, w.e.f.14-09-2011, Earlier it was:

"6. Tobacco products including Gutkha, Khara, Masala, kimam, dokta, zarda, sukha or surthi except those specified in Schedule-I and Cigarettes

*Explanation I.*— For the purpose of <sup>10</sup>items 1 A to 1 F] when any distillery or brewery or any dealer sells liquor to the Andhra Pradesh Beverages Corporation Limited or Canteen Stores Department,

the sale by the Andhra Pradesh Beverages Corporation Limited or Canteen Stores Department shall be deemed to be the first sale.

**Explanation II.**— For the purpose if <sup>10</sup>items 1 A to 1 F] sale of liquor by any distillery or brewery or any dealer to Andhra Pradesh Beverages Corporation Limited or Canteen Stores Department shall be exempt from tax under this Act.

10. Subs. for "item (1)" by the Act No.13 of 2013, the G.O.Ms.No.20, Revenue (CT-II) Dept,dt.10-01-2013,w.e.f.11-01-2013.

<sup>11</sup>**Explanation III.**— For the purpose of items 1 A :

- (a). **Basic price means:** Ex-factory price + Cost of Bottles+ Cost of packing material + Freight+ Insurance+ Handling charges and import fee, if any.
- (b). **Case means:**
- (i) **Indian Made Foreign Liquor (other than Beer, Wine and Ready to Drink varieties) :**  
9 numbers of 1000ml. or 12 numbers of 750 ml. or 24 numbers of 375ml. or 48 numbers of 180ml. or 96 numbers of 90ml. or 150 numbers of 60 ml. bottles of Indian Made Foreign Liquor.
- (ii) **Beer:** 12 numbers of 650ml. 24 numbers of 330 ml. bottles or 24 numbers of 500 ml. in cans.
- (iii) **Wine:** 9 numbers of 1000 ml. or 12 numbers of 750 ml. or 24 numbers of 375ml. or 48 numbers of 180ml. or 96 numbers of 90ml. or 150 numbers of 60ml. bottles.
- (iv) **Ready to Drink Varieties:** 24 numbers of 250 ml. bottles or 24 numbers of 275 ml. bottles or 24 numbers of 330 ml. bottles.]

11. Subs. for "item (1)" by the Act No.13 of 2013, the G.O.Ms.No.20, Revenue (CT-II) Dept,dt.10-01-2013,

w.e.f.11-01-2013.Sub. for the words "For the purpose of item (1), a case means 12 numbers of 1000 ml; 12 numbers of 750ml; 24 numbers of 375ml; 48 number of 150ml; 90 numbers of 100ml bottles of 1ml/wine and 12 numbers of bottles of Beer." The Act.13 of 2013 dt.09-06-2013, by the G.O.Ms.No.20, Revenue (Commercial Taxes-II) Department, dated.10-01-2013, w.e.f.11-01-2013.

<sup>12</sup>**Explanation III-A.**— The amendment issued to Item 1 in the notification issued in G.O.Ms.No. 1229, Revenue (CT-II) Department, dated 20-06-2005, shall be deemed to have come into force w.e.f.01-04-2005 in so far as it relates to the stocks of liquor costing more than Rs. 700 per case held by M/s Andhra Pradesh Beverages Corporation Limited, as on 01-04-2005, and sold thereafter with old MRP stickers and at the old billing rates as per the orders issued by the Government in G.O. Rt. No. 399, Revenue (Excise - II) Department, dt.31-03-2005].

12. Ins. by the Act No.23 of 2005, dated.26-10-2005, w.e.f.28-07-2005.

*Explanation IV.*—For the purpose of items 2,3,4 and 5 a sale by one oil company to another oil company shall not be deemed to be the first sale in the State. Accordingly any sale by one oil company to any other person (not being an oil company) shall be deemed to be the first sale in the State.

**Note** :— The expression ‘oil company’ in this explanation means :—

- (a) Hindustan Petroleum Corporation Limited;
- (b) Indian Oil Corporation Limited;
- (c) Bharat Petroleum Corporation Limited;
- (d) Indo-Burma Petroleum Company Limited;
- (e) Chennai Petroleum Corporation Limited;
- (f) Reliance Industries;
- (g) Reliance Petro Marketing Private Limited;
- (h) Reliance Petroleum Private Limited;
- (i) Oil Natural Gas Commission; and
- (j) Such other oil company as the Government may, from time to time, by notification in the Gazette specify in this behalf;

<sup>13</sup>(k) Shell India Marketing Private Limited].

13. Added by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-05-2006.

<sup>14</sup>(l) M/s. Essar Oil Limited].

14. Added by the Act 4 of 2009, dated.03-03-2009.

<sup>15</sup>(m) Numaligarh Refinery Limited].

15. Added by the Act 4 of 2009, dated.03-03-2009.

<sup>16</sup>(n) M/s Shell MRPL Aviation Fuels and Services Private Limited].

16. Added by the Act No.11 of 2012, dated.20-04-2012.