

GOVERNMENT OF ANDHRA PRADESH
REVENUE (CT.II) DEPARTMENT

Memo.No.38999/CT.II(1)/2008-2

Dated:11/8/2008.

- Sub: APVAT Act, 2005 – Request for deletion for note for Entry 100 of Schedule-IV of APVAT Act, 2005 amended in G.O.Ms.No.818, dt.30.6.2008 – Abeyance – Orders – Issued.
- Ref: 1.G.O.Ms.No.818, Rev. (CT.II) Department, dt.30.6.2008.
2. From AP Scientific Dealers Association, letter, dt.Nil.
3. From All India Yeast Manufacturers Association, representation dt,16.7.2008.
4. From FAPCCI, Lr.No.798, dt.24.7.2008.

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While making certain amendments to Schedule I & IV of APVAT Act, 2005, the following note for Industrial Inputs i.e., for Entry 100, has been added under Schedule-IV:

"6. Note: In order to claim reduced rate of tax of 4% under the entry 100, the dealer shall be in possession of a declaration in the Form, as may be prescribed, and issued by the dealer purchasing such commodities for the purpose of using them as industrial inputs."

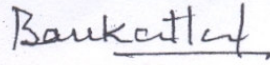
2. It has been brought to the notice of the Government that the Note added prescribing a declaration to be possessed by seller of Industrial Inputs furnished by purchaser is causing much inconvenience and will result in blocking up of Input Tax Credit in large quantities. The Form to be prescribed under Rules is also under process.

3. The Government after careful examination of the matter hereby order that the Note (6) added to Schedule-IV of the APVAT Act, 2005 in the Govt. order 1st cited prescribing declaration Form to be possessed by seller of Industrial Inputs, be kept in abeyance, till further orders.

G.SUDHIR
PRINCIPAL SECRETARY TO GOVERNMENT.

To
The Commissioner of Commercial Taxes, AP, Hyderabad.

//forwarded :: by order//


Section Officer.