

GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) –  
Change in rates of tax of certain goods like dried tamarind, roasted gram -  
Notification- Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 461

Dated: 16-10-2017

Read the following:

- 1) The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
- 2) G.O.Ms.No.258, Revenue (CT-II) Dept., Dt.29-06-2017.
- 3) From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/ GST/74/2015, dated.20-09-2017.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:16-10-2017:

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (16 of 2017), the Government, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments to the notification issued in G.O.Ms.No.258, Revenue (Commercial Taxes-II), 29th June, 2017, as subsequently amended.

2. This Notification shall be deemed to have come into force with effect on and from the 22<sup>nd</sup> September, 2017.

AMENDMENTS

In the said notification,-

- 1) In the table under Schedule I- 2.5%,-

(i) in column (3) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, for the words and expressions, "put up in unit container and bearing a registered brand name", the words and expressions, "put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]", shall be substituted;

(ii) in Columns (1) (2) (3), after S. No. 29 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

29A	0802	Walnuts, whether or not shelled" ;
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(iii) in columns (1)(2)(3), after S. No. 33 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

33A	0813	Tamarind, dried” ;
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(iv) in columns (1)(2)(3), after S. No. 100 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

100A	2106	Roasted Gram” ;
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(v) in column no (3) against S. No. 105, the expression, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”, shall be omitted;

(vi) in column no (3) against S. No. 106, the expression, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”, shall be omitted;

(vii) in column no (3) against S. No. 107, for the expression, “other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”, the words “other than cotton seed oil cake”, shall be substituted;

(viii) in column no (3) against S.No.185, for the entry “Agarbatti”, the entry “Agarbatti, lobhan, dhoop batti, dhoop, sambhrani”, shall be substituted;

(ix) in columns (1) (2) (3), after S. No. 198 and the entries relating thereto, the following entries shall be inserted, namely:-

“

198A	4601, 4602	Grass, leaf or reed or fibre products, including mats, pouches, wallets”;
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(x) in column no (3) against the S.No.200, for the word “kites”, the words “Kites, Paper mache articles”, shall be substituted;

(xi) in columns (1)(2)(3) after S.No.201 and the entries relating thereto, the following entries shall be inserted, namely:-

201A	4907	Duty Credit Scrips” ;
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(xii) in columns (1) (2) (3) after S.No.219 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

219A	5801	Corduroy fabrics
219B	5808	Saree fall” ;

(xiii) in columns (1) (2) (3) after S. No. 257 and the entries relating thereto, the following entries shall be inserted, namely:-

257A	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece” ;
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(xiv) in columns (1)(2)(3) after S.No.259 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

259A	9601	Worked corals other than articles of coral” ;
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(xv) in columns (2) (3) against S.No.260 for the entries, the following words and expressions shall be substituted, namely:-

“

260	9603 [other than 9603 10 00]	Broomsticks[other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]” ;
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(xvi) in columns (1)(2)(3) after S.No.263 and the entries relating thereto, the following entries shall be inserted, namely:-

263A	Any chapter	Rosaries, prayer beads or Hawan samagri” ;
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2) In the TABLE under Schedule II-6%,-

(i) in column (3) against S.No.15, the word “walnuts,” shall be omitted;

(ii) in column (3) against S.No.17, for the words and figure “dried fruits of Chapter 8”, the expressions “dried fruits of Chapter 8 [other than tamarind, dried]”, shall be substituted;

(iii) in column (3) against S.No.45, for the words and brackets, “Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi”, the words and brackets, “Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli / dosa batter”, shall be substituted;

(iv) in column (3) against the S.No.46, for the expression “ready for consumption form”, the expression, “ready for consumption form(other than roasted gram), shall be substituted;

(v) in column (3) against the S.No.49, for the words “put up in unit container and bearing a registered brand name”, the expression “put up in unit container and, -

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of

such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]", shall be substituted;

(vi) in column (3) against the S.No.73, for the word "agarbattis", the words, "agarbattis, lobhan, dhoop batti, dhoop, sambhrani", shall be substituted;

(vii) in columns (1)(2)(3) after S.No.85 and the entries relating thereto, the following entries shall be inserted, namely:-

85A	4016	Rubber bands" ;
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(viii) in columns (1)(2)(3) after S.No.92, the following entries shall be inserted, namely:-

"

92A	44,68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]";
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(ix) in columns (1)(2)(3) after S.No.99, the following entries shall be inserted, namely:-

"

99A	4419	Tableware and Kitchenware of wood" ;
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(x) in column (3) against the S.No.128, for the words "similar documents of title", the words and brackets, "similar documents of title [other than Duty Credit Scrips]", shall be substituted;

(xi) in column (3) against the S.No.147, for the existing entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806", shall be substituted;

(xii) in column (3) against the S.No.154, for the existing entry, the words "Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles[other than saree fall]", shall be substituted;

(xiii) in columns (1) (2) (3) after S.No.171 and the entries relating thereto, the following entries shall be inserted, namely:-

"

171A	6501	Textile caps " ;
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(xiv) in column (3) against the S.No.176, after the words "Sand lime bricks" the words "or Stone inlay work" shall be added;

(xv) in columns (1) (2) (3) after S.No.176, the following serial number and the entries shall be inserted, namely:-

176A	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone";
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(xvi) in columns (1)(2)(3) after S.No. 177 and the entries relating thereto, the following entries shall be inserted, namely:-

177A	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
177B	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
177C	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
177D	6913	Statues and other ornamental articles”;

(xvii) in columns(1)(2)(3) after S.No.189, the following entries shall be inserted, namely:-

189A	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware”;
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(xviii) in columns(1)(2)(3) after S.No.195, the following entries shall be inserted, namely:-

195A	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers” ;
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(xix) in columns(1)(2)(3) after S.No.224, the following entries shall be inserted, namely:-

224A	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece” ;
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(xx) in columns(1)(2)(3) after S.No.231, the following entries shall be inserted, namely:-

231A	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)”;
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(3) in the TABLE under Schedule III - 9%,-

(i) in column (3) against S.No.23, for the expression “Diabetic foods; [other than Namkeens”, the words, “Diabetic foods, Custard powder;[other than batters including idli/dosa batter, Namkeens”, shall be substituted;

(ii) in column (3) against S.No.111, for the words “Plastic Tarpaulin”, the words, “Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats”, shall be substituted;

(iii) in column (3) against S.No.123, the following entries shall be inserted, namely:-

123A	4016	Rice rubber rolls for paddy de-husking machine" ;
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(iv) S.No.140 and the entries thereof shall be omitted;

(v) in column (3) against S.No.157, for the words "Braille paper", the words "Braille paper, kites, Paper mache articles" shall be substituted;

(vi) in column (3) against S.No.172, for the words, "of felt", the words "of felt [other than textile caps]", shall be substituted;

(vii) S.Nos.186 and 187 and the entries thereof shall be omitted;

(viii) S.No.304 and entries thereof shall be omitted;

(ix) in column (3) against the S.No.325, for the words "other than fire extinguishers, whether or not charged", the words, "other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers" shall be substituted;

(x) in column (3) against the S.No.384, for the expression, "Computer monitors not exceeding 17 inches", the expression, "Computer monitors not exceeding 20 inches", shall be substituted;

(xi) in column (3) against the S.No.438, for the existing entry, the entry "Coir mattresses, cotton pillows and mattresses", shall be substituted;

(xii) in columns (1)(2)(3) after S.No.449 and the entries relating thereto, the following entries shall be inserted, namely:-

449A	9613	Kitchen gas lighters" ;
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(4) in the TABLE under the Schedule-IV-14%,-

(i) in column (3) against the S.No.9, the words "Custard powder" shall be omitted;

(ii) in column (3) against the S.No.45, for the words, "plastic tarpaulins", the words "plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats", shall be substituted;

(iii) in column (3) against the S.No.49, for the words, "other than erasers", the words, "other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine", shall be substituted;

(iv) in column (3) against the S.No.70, in column (3), for the words, "of Other calcareous stone", the words and brackets, "of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]", shall be substituted;

(v) in column (3) against the S.No.85, the words, "ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods", shall be omitted;

(vi) in columns (1)(2)(3) in S.No.87 and the entries thereof shall be omitted;

(vii) in column (3) against the S.No.154, for the expression, "other than computer monitors not exceeding 17 inches", the expression, "other than computer monitors not exceeding 20 inches", shall be substituted;

(viii) S.No.219 and entries thereof shall be omitted;

(ix) in column (3) against the S.No.222, for the words, "other than flints and wicks", the brackets and words, "[other than flints, wicks or Kitchen gas lighters]", shall be substituted;

(5) in the TABLE under Schedule-V - 1.5%,-

in column (3) against the S.No.2, for the words, "other than Non-Industrial Unworked or simply sawn, cleaved or bruted", the words, "other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds", shall be substituted;

(6) in the TABLE under Schedule-VI - 0.125%,-

In column (3) against the S.No.1, for the existing entry, the words, "Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds", shall be substituted;

(7) in the *Explanation*, for clause (ii), the following shall be substituted, namely: -

"(ii)(a) The phrase "brand name" means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase "registered brand name" means,-

(A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May, 2017 under the Copyright Act, 1957(14 of 1957)

(C) a brand registered as on the 15th May, 2017 under any law for the time being in force in any other country.";

(8) after paragraph 2, the following Annexure shall be inserted, namely: -

### **ANNEXURE**

For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that **effect with the Chief Commissioner of State tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on

the unit containers he has foregone his actionable claim or enforceable right voluntarily.”

(BY ORDER AND IN THE NAME OF GOVERNOR OF ANDHRA PRADESH)

Dr. D.SAMBASIVA RAO  
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada).

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

**Copy to:**

The Secretary, Sales Tax Appellate Tribunal, D.No.60-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop, Visakhapatnam-530013.

The State Representative before the Sales Tax Appellate Tribunal, O/o. the Secretary, Sales Tax Appellate Tribunal, D.No.50-50-30/12(2), Meghana Towers, Opp:Gurudwara Bus Stop,Visakhapatnam-530 013.

The Director General, General Administration (Vigilance & Enforcement) Department, 2<sup>nd</sup> floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Minister (Finance & Commercial Taxes).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The LAW (H) Department.

Sf/Sc.

// FORWARDED:: BY ORDER //

SECTION OFFICER