



**ఆంధ్రప్రదేశ్ రాజ పత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**  
**(CT-II)**

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

*[G.O.Ms.No.312, Revenue (CT-II), 9<sup>th</sup> November, 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**

In the said Schedule-VI,

- i. in the Table, for Item No.1-A, 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 Basic price (per case):	At the point of first sale in the State	
	(a) Up to Rs.400/-		50%
	(b) Above Rs.400/- up to Rs.2,500/-		60%
	(c) Above Rs.2,500/- up to Rs.3,500/-		55%
	(d) Above Rs.3,500 /- up to Rs.5,000/-		50%
	(e) Above Rs.5,000/-		45%

- ii. In the Table, for Item No.1-B, the following shall be substituted, namely,-

Item No.	Description	Point of levy	Rate of Tax
1-B	Beer bottled and/or packed in India as per the provisions of the Andhra Pradesh Excise Act, 1968 Basic price per case:	At the point of first sale in the State	
	(a) Rs.200 and below		50%
	(b) Above Rs.200		60%

- iii. in the Table, for Item No.1-C, the following shall be substituted, namely,-

Item No.	Description	Point of levy	Rate of Tax
1-C	(a) Wines	At the point of first sale in the State	35%
	(b) Ready to drink varieties (RTD)		50%

**Dr. RAJAT BHARGAVA,**  
*Special Chief Secretary to Government.*