
APVAT ACT, 2005

SCHEDULE - II

(See Section 8)

Transactions Zero-Rated and Eligible for Input Tax Credit

<u>Sl.No.</u>	<u>Description</u>
1.	Sale of taxable goods in the course of inter-State trade or Commerce falling within the scope of Section 3 of the Central Sales Tax Act, 1956.
2.	Sale of goods falling within the scope of Section 5(1) and Section 5 (3) of the Central Sales Tax Act, 1956.
¹ 3.	Omitted
3-A.	Omitted
	1. Serial No.3 & 3-A omitted by the Act No.28 of 2008, w.e.f.01-06-2008, Earlier it was :
	"3. Sale of goods to any unit located in SEZ.
	"3-A. All goods sold to units, Operator, Developer, Co-developer and Contractors engaged by them for use in processing area of the respective Special Economic Zone except the goods listed in Rule 20 (2) (a) of the Andhra Pradesh Value Added Tax Rules, 2005". (Added by Act No.15 of 2008, dt.24-03-2008, w.e.f.23-02-2008)
² 4.	Goods or products specifically marketed with brand "A.P. Girijan Co-operative Corporation Limited".
	2. Added by the Act No.34 of 2006, dated.19-09-2006, w.e.f.01-07-2006.
³ 5.	x x x
	3. Omitted by the Act No.15 of 2008, dated.24-03-2008, w.e.f.23-02-2008. The earlier clause was as follows –
	"(5) Sales by the Canteen Store Department or the Indian Naval Canteen Services, of liquor whose basic price does not exceed Rs.500/- (Rupees five hundred only) per case and the goods listed under Schedule-IV of the Act, to the Army/Navy/Air Force personnel both workings and retired, who are eligible for purchase from the Canteen Stores Department/Indian Naval Canteen Services either directly or through their unit run canteens.
	Note:– For the purpose of the entry :–
	(1) the basic price means:–
	Ex-factory price + cost of bottles + cost of packing material + Freight + Insurance + Handling charges and import fee, if any;
	(2) a case means :–
	12 Nos. of 1000 ml., 12 Nos. of 750 ml.; 24 Nos. of 375 ml., 48 Nos. of 100 ml; 96 Nos. of 90 ml; Bottles of IML/Wines].