

## SCHEDULE –VI

(See sub section (5) of Section 4)

### Goods subjected to tax at special rates

Item No.	Description	Point of levy	Rate of tax
<sup>3</sup> 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	<b>At the point of first sale in the State</b>	<b>190%</b> <b>160%</b> <b>140%</b> <b>130%</b>
<sup>3</sup> 1-B	Beer bottled and/or packed in India as per the provisions of the Andhra Pradesh Excise Act, 1968	<b>At the point of first sale in the State</b>	<b>175%</b>
<sup>3</sup> 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	<b>At the point of first sale in the State</b>	<b>150%</b>
<sup>3</sup> 1-D	Foreign Liquor bottled and/or packed outside India	<b>At the point of first sale in the State</b>	<b>70%</b>
<sup>4</sup> 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	<b>At the point of first sale in the State</b>	<b>70%</b>
<sup>4</sup> 1-F	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:-	<b>At the point of first sale in the State</b>	<b>70%</b>

	(i) Rule 16(9) of the Andhra Pradesh Excise (Grant of licence of selling by shop and conditions of licence) Rules, 2012  (ii) Rule 10-A of the Andhra Pradesh Excise (Grant of licence of selling by bar and conditions of licence) Rules, 2005  (iii) Rule 12 of the Andhra Pradesh Excise (Grant of licence of selling by in-house and conditions of licence) Rules, 2005		
<b>2</b>	<b>Petrol</b>	<b>At the point of first sale in the State</b>	<b><sup>2</sup>31%</b>
<b>3</b>	<b>Aviation motor spirit and any other motor spirit</b>	<b>At the point of first sale in the State</b>	<b>33%</b>
<b>4</b>	<b>Aviation turbine fuel</b>	<b>At the point of first sale in the State</b>	<b>16%</b>
<b>5</b>	<b>All kinds of Diesel Oils including C9</b>	<b>At the point of first sale in the State</b>	<b>22.25%</b>
<b><sup>16</sup></b>	<b>Tobacco products including Gutkha, Kharana Masala, Kimam, dokta, Zarda, sukha, or surthi and Cigarettes except those specified in Schedule - I</b>	<b>At the point of first sale in the State</b>	<b>20%</b>

1. Entry No. 6 inserted vide Act 11 of 2012 dated 20-04-2012. GoMs No. 58 dated 25.1.2012 w.e.f. 14.9.2011

2. Tax rate changed from 33% to 31% vide GoMs No. 369 dated 07.06.2012 w.e.f. 8.6.2012.

3. Subs vide GOMS No.20, Revenue (CT II) dated 10.01.2013 with effect from 11-01-2013. Earlier entry was 'All liquors, bottled and packed as per the provisions of the A.P Excise Act, 1968 (including Imported liquor)whether bottled and/or packed in India or outside India but excluding Toddy and arrack: 70%

4. Ins. vide GoMs No. 117 dated 25.02.2013 w.e.f. 10-01-2013

**Explanation – I** : For the purpose of items <sup>1</sup>1A to 1D 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.

1. Subs vide GOMS No.20, Revenue (CT II) dated 10.01.2013 with effect from 11-01-2013 . Earlier entry was 'item (1).

**Explanation – II** : For the purpose of items <sup>1</sup>1A to 1D 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 the Act.'

1. Subs vide GOMS No.20, Revenue (CT II) dated 10.01.2013 with effect from 11-01-2013 . Earlier entry was 'item (1)'.

**Explanation – III** : <sup>1</sup>For the purpose of items 1 A to 1 D:

**1. Basic price** means Ex-factory price+Cost of Bottles+ Cost of packing material + Freight+ Insurance+ Handling charges and import fee, if any.

**2. CASE means:**

**(i) Indian Made Foreign Liquor(other than Beer, Wine and Ready to Drink varieties)** : 9 numbers of 1000ml, 12 numbers of 750 ml, 24 numbers of 375ml, 48 numbers of 180ml, 96 numbers of 90ml , 150 numbers of 60 ml bottles of Indian Made Foreign Liquor.

**(ii) Beer:** 12 numbers of 650ml, 24 numbers of 330 ml bottles and 24 numbers of 500 ml in cans.

**(iii) Wine:** 9 numbers of 1000 ml, 12 numbers of 750 ml, 24 numbers of 375ml, 48 numbers of 180ml, 96 numbers of 90ml , 150 numbers of 60ml bottles.

**(iv) Ready to Drink Varieties:** 24 numbers of 250ml bottles, 24 numbers of 275 ml bottles and 24 numbers of 330 ml bottles.”

1. Subs vide GOMS No.20, Revenue (CT II) dated 10.01.2013 with effect from 11-01-2013 Earlier entry was 'For the purpose of item (1), a case means 12 numbers of 1000ml; 12 numbers of 750ml; 24 numbers of 375ml; 48 numbers of 150ml; 90 numbers of 100ml bottles of IML/Wine and 12 numbers of bottles of Beer.'

**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.1-4-2005 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.  
(Explanation III-A is added by the Act No 23 Of 2005 dated 26<sup>th</sup> Oct 2005 w.e.f 28-7-2005.)

**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 and 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.
- (k) Shell India Marketing Private Limited
- (l) M/s Essar Oil Limited
- (m) Numaligarh Refinery Limited
- (n) M/s Sheell MRPL Aviation Fuels and Services Private Limited