

SCHEDULE – II

(See Section 8)

Transactions Zero-Rated and Eligible for Input Tax Credit

Sl.No.	Description
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.
3.	Omitted. (Original entry “3. Sales of goods to any unit located in SEZ.” was omitted by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-06-2008)
3A.	Omitted. (The original entry “3A.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.” was omitted by Act No 28 of 2008 dated 24-09-2008 w.e.f 01-06-2008) (The Entry in serial number 3A was added by G.O.Ms.No. 227, dt. 23.02.2008.)
4.	Goods or products specifically marketed with brand “A.P Girijan Co-Operative Corporation Limited.” (The entry at Sl.No 4. was inserted by G.O MS No 795 Rev (CT-II) Dept. Dt 29-06-2006 w.e.f 01-07-2006)
5.	Omitted. (This entry was omitted by G.O.Ms. No. 1468, dt. 23.11.2007 w.e.f. 24.11.2007) (The original entry reads as following; Sales by the Canteen Store Department or the Indian Naval Canteen Services, of liquor whose basic price does not exceed Rs.500/- per case and the goods listed under schedule IV of the Andhra Pradesh Value Added Tax Act, 2005, to the Army/Navy/ Air force personal both working 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: (1) For the purpose of this entry the basic price means: Ex-factory price + cost of bottles + cost of packing material + Freight + Insurance + Handling charges and import fee, if any; (2) For the purpose of this entry a case means: “12 Nos. of 1000 ml; 12 Nos. of 750 ml; 24 Nos. of 375 ml. 48 Nos. of 100ml. 96 Nos. of 90 ml. Bottles of IML / Wines”. (The entry at Sl.No 5. is inserted by G.O MS No 1272 Rev (CT-II) Dept. Dt 01-09-2006 w.e.f 01-09-2006))