

RATES / TARRIFS

Sl. No.	Profession Type Code	Description	Period	Tax Rate Upto 2019-2020	Tax Rate From 2020-2021
1	entry1	Salary and wage earners whose monthly salaries or wages in Rs:			
2	entry1 i	(a) Up to 15,000	PM	0	0
3	entry1 ii	(b) From 15,001 to 20,000	PM	150	150
4	entry1 iii	(c) Above 20,000	PM	200	200
5	entry2	Legal practitioners, Solicitors, Notaries, Tax Consultants, Chartered Accountants, Technical and Professional Consultants, Engineers, RCC Consultants, Architects, Management Consultants, Estate Agents, Chief Agents, Principal Agents, Special Agents, Insurance Agents, Surveyors or Loss assessors registered or licensed under the Insurance Act, 1938 (Central Act IV of 1938), Pigmy Agents, UTI agents, Authorized assistants and Sub brokers recognized by SEBI, Commission Agents, Dalals, Brokers, Auctioneers, Medical Practitioners, Journalists, Medical Consultants (Other than Practitioners of Ayurvedic, Homeopathic and Unani systems of Medicines), Dentists, Radiologists, Pathologists and persons engaged in other similar professions or callings of a Paramedical nature, whose standing in the profession is:			
6	entry2 i	(a) Up to 5 years	PA	0	0
7	entry2 ii	(b) More than 5 years	PA	2500	2500
8	entry3	Members of Stock-Exchanges recognized under Security Contracts (Regulation) Act, 1956	PA	2500	2500
9	entry4	Contractors scoring annual turnover as under:			
10	entry4 i	(a) Below Rs.10 lakhs	PA	0	0
11	entry4 ii	(b) From Rs.10 lakh to Rs.50 lakhs	PA	1250	NA
		(d) From Rs.10 lakh to Rs.25 lakhs	PA	NA	2000
12	entry4 iii	(c) Above Rs 50 lakhs	PA	2500	2500
		(e) Above Rs 25 lakhs	PA	1250	2500
13	entry5	Directors drawing remuneration from the company (other than those nominated by the Government) of Companies Registered under the Companies Act, 1956.	PA	2500	2500
14	entry6	Race horse owners and Turf clubs			
15	entry6 i	(a)Race horse owners, Trainers and Book Makers licensed by the Turf clubs of Hyderabad Race Club or any other Race club.	PA	2500	2500
16	entry6 ii	(b)Jockeys licensed by the Turf clubs.	PA	1250	1250
17	entry7	Persons employed in the motion picture industry namely:			
18	entry7 i	(a) Film Producers, Film Distributors, Film Directors, Cinematograph Film Processors, Directors of Photography, Music Directors, Choreographers, Lyricists, Actors and Actresses, Story writers, Play-back singers, Recordists, Editors, Owners or Lessees of outdoor film units.	PA	2500	2500
19	entry7 ii	(b) Assistant Music Directors, Assistant director of Photography, Cameraman, Still photographers, Junior Artists, Production Managers, Assistant Directors, Assistant Cameraman, Assistant Recordists, Assistant Editors, Musicians and Dancers.	PA	1250	2500
20	entry8	APVAT/APGST registered Dealers or Dealers liable to be Registered under APVAT Act 2005/ APGST Act 2017 including FP shop dealers, Shopkeepers (Employers) of establishment as defined under AP Shops and Establishment Act 1988 whose annual business turnover is Rs:			
21	entry8 i	(a) Below Rs.10 Lakhs	PA	0	0
22	entry8 ii	(b) From Rs.10 lakhs to Rs.50 lakhs	PA	1250	1250
23	entry8 iii	(c) Above Rs. 50 lakhs	PA	2500	2500
24	entry9	Owners or Lessees of factories as defined under the Factories Act, 1948 with annual turnover as follows:			
25	entry9 i	(a)Below Rs.10 Lakhs	PA	0	0

26	entry9 ii	(b) From Rs. 10 lakhs to Rs.50 lakhs	PA	1250	NA
		(d) From Rs. 10 lakhs to Rs.25 lakhs	PA	NA	2000
27	entry9 iii	(c) Above Rs 50 lakhs	PA	2500	2500
		(e) Above Rs 25 lakhs	PA	1250	2500
28	entry10	Owners or Lessees of Petrol/Diesel/Gas filling stations and Service stations, Garage and Workshops of automobiles.	PA	2500	2500
29	entry11	Owners or Lessees of Nursing Homes or Hospitals other than those run by the State, Local Bodies or Central Government.	PA	2500	2500
30	entry12	Owners or Lessees of Pathological Testing Labs, X Ray Clinics and Medical Diagnostic Centers.	PA	2500	2500
31	entry13	Owners or Lessees of Beauty Parlours/Saloons and Interior Decorators.	PA	2500	2500
32	entry14	Owners or Lessees of Hotels, Restaurants, Bars or Lodging Houses having annual turnovers as follows			
33	entry14 i	(a) Below 10 Lakhs	PA	0	0
34	entry14 ii	(b) From 10 lakhs to 50 lakhs	PA	1250	NA
		(d) From 10 lakhs to 25 lakhs	PA	NA	2000
35	entry14 iii	(c) Above Rs 50 lakhs	PA	2500	2500
		(e) Above Rs 25 lakhs	PA	1250	2500
36	entry15	Owners or Lessees or operators of Convention Centers, Cinema theatres, Amusement Parks, Clubs, Resorts, Video parlours, Master Cable TV, Cable TV, DTH, Video games and Computer Games	PA	2500	2500
37	entry16	Holders of permits of transport vehicles			
38	entry16 i	(a) Holders of permits of less than Three(3) transport vehicles (other than auto-rickshaws) granted under the Motor Vehicles Act, 1988.	PA	0	0
39	entry16 ii	(b) Holders of permits of Three(3) or more transport vehicles (other than auto-rickshaws) granted under the Motor Vehicles Act, 1988.	PA	2500	2500
40	entry17	Money lenders, licensed under the law relating to money lenders, Micro Finance Institutions(MFIs) and Individuals or institutions conducting/running Chit Funds.	PA	2500	2500
41	entry18	Co-operative Societies registered under the A.P. Co-operative Societies Act, 1964 and engaged in any profession, trade or calling:			
42	entry18 i	(a) Village and Mandal level societies.	PA	0	0
43	entry18 ii	(b) District Level societies.	PA	1250	2500
44	entry18 iii	(c) State level societies.	PA	2500	2500
		(d) District Level & State level	PA	NA	2500
45	entry19	Banking Companies as defined in the Banking Regulations Act, 1949 including its each branch/ATM/extension counter in addition to the area Office/Zonal Office/Head Office. Explanation: For the purpose of this entry "Banking Companies" shall mean and include any bank, which came into existence after the year 1949 through separate Act but whose operations are Governed by the provisions of the Banking Regulation Act, 1949 (Central Act 10 of 1949) irrespective of how the bank(s) came into existence.	PA	2500	2500
46	entry20	All Companies registered under the Companies Act, 1956, not being a dealer under APVAT Act 2005 / APGST ACT 2017 and engaged in a profession, trade or calling with turnover of Rs. 10.00 lakhs and above.	PA	2500	2500
47	entry21	Each partner of a firm drawing remuneration from the firm engaged in any profession, trade or calling.	PA	1250	2500
48	entry22	Travel Agencies	PA	2500	2500
49	entry23	Advertising Firms/Agencies	PA	2500	2500
50	entry24	Persons using Photocopying machines for job works:			
51	entry24 i	(a)Less than 3 Photocopying machines.	PA	0	0
52	entry24 ii	(b) Three or more number of Photocopying machines.	PA	1250	1250
53	entry25	Video Cassette, DVD, CD Libraries.	PA	1250	2500

54	entry26	Each branch and Head Office of Educational Institutions and Tutorial Colleges or such other Institutes other than those owned by the State, Local Bodies or Central Government.	PA	2500	2500
55	entry27	Institutes such as Motor Driving Institutes, Technical Training Institutes, Computer Institute selling time, Computer training Institute, Typewriting and shorthand training Institutes by whatever name they are called other than those owned by State or Central Government.	PA	2500	2500
56	entry28	Property Developers including Land Developers and Building / Flat Developers.	PA	2500	2500
57	entry29	Owners or Lessees of Marriage Halls/Kalyana Mandapams/Auditorium/Convention Halls.	PA	2500	2500
58	entry30	Transport Companies and Transport contractors including Forwarding and Clearing agents.	PA	2500	2500
59	entry31	Weigh Bridge Operators	PA	1250	2500
60	entry32	Courier Service Operators	PA	2500	2500
61	entry33	Broadcasting and Telecasting Service Providers other than Central Government or State Government agencies.	PA	2500	2500
62	entry34	Mobile phone or fixed line phone service providers, Internet Service Providers, Leased Lines Service providers, VSAT Service Providers and Wireless Service Providers.	PA	2500	2500
63	entry35	Owners of Call centers and BPO/KPO Centers.	PA	2500	2500
64	entry36	NA			
65	entry36 i	NA	PA	0	0
66	entry36 ii	NA	PA	0	0
67	entry37	Cyber Cafes.	PA	2500	2500
68	entry38	Owners or Lessees of premises, rented or leased out for commercial or industrial purposes, other than those owned by State, Local Bodies or Central Government Agencies.	PA	2500	2500
69	entry39	1. Agriculturalist, 2. Persons engaged in performing religious duties, 3. Skilled persons that is to say Gold Smith, Black Smith, Pot Maker, Basket Maker, Washerman, Barber, Cobbler, Tailors, Carpenters, Masons, Plumbers, Book Binder, Toddy Tappers and Electricians 4. Physically Handicapped persons with 40% or more disability of any kind, 5. Dry Cleaners.	Exempted	0	0
70	entry39A	All Restaurants, Takeaway food Points, Canteen and curry Points	PA	0	2500
71	entry40	Persons, other than those mentioned in any of the preceding entries, who are engaged in any profession, trade or calling or employment with annual income of more than Rs 1,80,000/- but excluding those who are exempted under Section 31 of the Act and Entry No. 39 above.		0	0