NOTIFICATIONS ISSUED BY THE COMMISSIONER OF COMMERCIAL TAXES UNDER RULE 55(2) OF THE AP VALUE ADDED TAX RULES.

SENSITIVE COMMODITIES

1. Marbles, Marble Tiles and Marble Articles.
2. Sheet Glass, Plate Glass and Mirrors.
3. Laminated sheets of all kinds, plywood, particles Board, Lamin Board, MDF Board, Batten board, hard or soft boards, insulating board, veneered panel i.e., flush doors.
5. Timber and logs cut into sizes such as beams, rafters and planks.
6. Electrical Wires, switches, switch boxes, all kinds of bulbs and lights, washing machines, Transformers and Generators.
7. Parts & Accessories of automobiles and automobiles spare parts including spare parts of tractors and bull dozers.
8. Beedi Leaves.
10. Ceramic Sanitary ware.
11. Cement sheets and Asbestos Sheets.
12. Aluminium products other than conductors and utensils.
13. Areca nut, betel nut and betel nut powder.
14. Flour, Atta, Maida, Sujji, Besan and Rava.
15. Paper of all kinds and news print.
16. All kinds of Footwear (all kinds of footwear including plastic footwear, sports shoes, shoe polishes of all kinds, polish brushes and shoe horns.
17. Vegetable Oils- all kinds of Vegetable oils including solvent oils and coconut oil.
18. a) Iron and Steel, that is to say-
   (i) Pig Iron, Sponge Iron, and cast iron including ingot moulds, and bottom plates.
   (ii) Steel semis, ingots, slabs, blooms and billets of all qualities, shapes and sizes.
   (iii) Steel bars, tin bars, Sheet bars, hoe-bars and sleeper bars;
   (iv) Steel bars, rounds, rods, squares, flats, octagons, and hexagons, plain and ribbed or twisted, in coil form as well as straight length;
   (v) Steel structurals, angles, joints, channels, tees, sheet piling sections, Z sections or any other rolled sections;
   (vi) Sheets, hoops, strips, and skelp, both black and galvanized, hot and cold rolled, plain and corrugated in all qualities in straight lengths in coil form as rolled and in corrugated condition;
   (vii) Plates, both plain and chequered in all qualities;
   (viii) Discs, rings, forgings and steel castings;
   (ix) Tool, alloy and special steels of any of the above categories;
   (x) Steel tubes, both welded and seamless, of all diameters and lengths including tube fittings;
   (xi) Tin-plates, both hot dipped and electrolytic and tin free plates;
   (xii) Fish plate bars, bearing plate bars, crossing sleeper bars, fish plates, bearing plates, crossing sleepers and pressed steel sleepers, rails – heavy and light crane rails;
   (xiii) Wheels, tyres, axles and wheel sets;
(xiv) Wire rods and wires rolled, drawn, galvanised, aluminised, tinned or coated such as by copper

b) Iron and Steel scrap, that is to say-
   (i) Iron scrap, cast-iron scrap, runner scrap and iron skull scrap;
   (ii) Steel melting scrap in all forms including steel skull, turnings and borings;
   (iii) Defectives, rejects, cuttings or end pieces of any of the categories of item (i) to (xvi) of entry 71

19) Oil seeds that is to say-
   (i) Sesamum or Til (orientale);
   (ii) Soyabeen (Glycine seja);
   (iii) Rape seed and mustard;
       1. Toria (Brassica campestris varsarson);
       2. Rai (Brassica Juncea);
       3. Jamba - Taramira (Eruca satiya);
       4. Sarcon -yellow and brown (Brassica compestris varsarson);
       5. Banarasi Rai or True mustard (Brassica nigra);
   (iv) Linseed (linum usitatissimum);
   (v) Sunflower (Helianthus annus);
   (vi) Nigar seed (Guizotia abyssinica);
   (vii) Neem, vepa (Azadi rachita indica);
   (viii) Mahua, illupai, ippe (Madhuca indica, M. Latifolia, Bassia, Latifolia and Madhuca Longifolia syn. M. Longifolia);
   (ix) Karanja, Pongam, Honga (pongami pinnata syn. P.Trijuga);
   (x) Kusum(Scheichera Oleosa, syn S.Trijuga);
   (xi) Punna undi (Calophyllum, inophyllum);
   (xii) Kokum (Carcinia indica);
   (xiii) Sal (Shorea robusta);
   (xiv) Tung (Aleurite Jordi and A. Montana);
   (xv) Red Palm (Elaeis guinensis);
   (xvi) Safflower (corthanus tinctorius);

(20) All kinds of pulses and dalls.
(21) All kinds of packing material including Hessian cloth aad jute twine but excluding storage tanks made of any materials

All the dealers who desire to import the above sensitive commodities from other State or Union Territories shall send in advance a way bill in duplicate to the consignor. Such way bill in duplicate duly filled in by the consignor shall accompany the goods and shall be tendered by the person incharge of the goods vehicle to the officer incharge of the check post through which the goods vehicle first enters into Andhra Pradesh.

This notification shall come into force with effect from 15-6-2005.

CASTER SEED

CCT's Ref. JC(CT) Enft./D2/723/05 dt.6.07.2005.


In exercise of the power conferred by sub-rule (2) of Rule 55 of APVAT Rules, 2005 and in continuation of the Notification issued in the reference cited, the Commissioner of Commercial Taxes, Andhra Pradesh hereby notifies CASTOR SEED as SENSITIVE COMMODITY under sub- item (xvii) of item 19 of the above Notification, for the purpose of said sub-rule.
AP Value Added Tax Act, 2005 - Notifications issued by the Commissioner of CT

5:3 VANASPATHI


In exercise of the powers conferred by sub-rule (2) of Rule 55 of APVAT Rules, 2005 and in continuation of the Notification issued in the reference cited, the Commissioner of Commercial Taxes, Andhra Pradesh hereby notifies Vanaspathi as Sensitive Commodity under sub-item (a) of item 17 of the above Notification, for the purpose of said sub-rule.

CCT's Enft. D2/723/05.

a) Cashew Nuts - W.e.f. 05-02-09

b) Generators and its Spare Parts
   W.e.f. 06-10-09.

c) Paddy and Rice W.e.f. 31.3.2010