

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

CCT's Ref.JC(CT) Enft./D2/723/05 Dated.15-06-2005.

Sub:-AP VAT Act,2005-Issue of Notifications under Sub-rule (2) of the Rule 55 of APVAT Act,2005-Issue of Advance Way Bill for import of Sensitive goods- Notifications issued-Regarding.

In exercise of the powers conferred by sub-rule (2) Rule 55 of AP VAT Rules, 2005 the Commissioner of Commercial Taxes, Andhra Pradesh hereby notifies the following goods to be sensitive for the purpose of said sub-rule.

- 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.
- 4) Plastic moulded furniture.
- 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 automobile spare parts including spare parts of tractors and bull dozers.
- 8) Beedi Leaves.
- 9) Bitumen.
- 10) Ceramic Sanitary Ware.
- 11) Cement sheets and Asbestos Sheets.
- 12) Aluminum Products other than conductors and utensils.
- 13) Arecanut, betel nut and betel nut powder.
- 14) Flour, Atta, Maida, Suji, 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 ribber 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 revetted 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 (xiv) of entry 71.
- 19) Oil seeds that is to say-
- (i) Sesamum or Til (orientale);
 - (ii) Soyabean (Glycine soja);
 - (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 rachta indica);
 - (viii) Mahua, illupai, ippe (Madhuca indica, M.Latifolia, Bassia, Latifolia and Madhuca Longifolia syn. M. Longifolia);
 - (ix) Karanji, 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 guinenensis);
 - (xvi) Safflower (corthanus tinctorius);
- (20) All kinds of pulses and dalls
- (21) All kinds of packing material including Hessian cloth and 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 15-06-2005.

CASTER SEED

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

Sub:- APVAT Act,2005- Issue of Notification under sub-rule (2) of Rule 55 of APVAT Act, 2005-Issue of Advance Way Bill for import of Sensitive goods- Notifications issued- Amendment to the Notification- Issued –Regarding.

Ref:- Notification issued in CCT's Enft. Ref. No. D2/723/05, dt.15.06.2005.

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.

VANASPATHI

CCT's Ref. JC(CT) Enft./D2/723/05 dt.12.01.2006.

Sub:-APVAT Act,2005- Issue of Notification under sub- rule (2) of Rule 55 of APVAT Act, 2005-Issue of Advance Way Bill for import of Sensitive goods- Notification issued- Amendment to the Notification- Issued –Regarding.

Ref:- 1) Notification issued in CCT's Enft. Ref. No. D2/723/05, dt.15.06.2005

2) Notification issued in CCT's Enft. Ref. No. D2/723/05, dt.06.07.2005

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 Vanaspathi as Sensitive Commodity under sub-item (a) of item 17 of the above Notification, for the purpose of said sub- rule.

CASHEW NUTS:

CCT's JC(CT) Enft. Ref. No. D2/723/05 , Dated: 05 -02-2009.

Sub:- APVAT Act, 2005 – Issue of notification under sub-rule (2) of Rule 55 of APVAT Act, 2005 – Issue of advance waybill for import of sensitive goods Notification issued – Amendment to the Notification issued – Regarding.

Ref:- 1) Notification issued in CCT's Enft. Ref. No. D2/723/05/ dt.15.06.2005.

In exercise of the powers conferred by sub-rule (2) of Rule 55 of APVAT Act, 2005 , and in continuation to the Notification issued in the reference cited, the Commissioner of Commercial Taxes, Andhra Pradesh hereby notifies “CASHEW NUTS” as “SENSITIVE COMMODITY” in addition to the other items of the above Notification , for the purpose of said sub-rule. with effect from **05-02-2009**.

GENERATORS AND ITS SPARE PARTS

CCT's Enft. D2/723/05. Dated: 06-10-2009.

Sub:-APVAT Act,2005 – Notification under sub-rule(2) of Rule 55 of APVAT Act,2005 for issue of Advance Way Bills for import of Sensitive Goods issued – Issue of Amendment to Notification Issued – Reg.

Reg:-Notification in CCT's Enft.Ref.No.D2/723/05, Dt:15-06-2005.

In exercise of the powers conferred by sub-rule (2) of Rule 55 of APVAT Rules,2005 and in continuation to the Notification issued in the reference cited, the Commissioner of Commercial Taxes, hereby notifies that the words "**Generators**" under item No. 6 of the above said notification shall be read as "**Generators and its spare parts**" as SENSITIVE COMMODITY for the purpose of the said sub-rule, w.e.f **06-10- 2009**.

PADDY AND RICE

CCT's Enft.Ref.No.D2/723/05 Date:25.03.2010

Sub: APVAT Act 2005 – Notification under Sub-rule (2) of Rule 55 of APVAT Rules 2005 for issue of Advance Way Bills for import of sensitive commodities issued – Issue of Amendment to Notification issued – Reg.

Ref: 1. Notification in CCT's Enft.Rc.No.D2/723/05, dt.15.06.05.
2. Amendments to Notification issued in CCT's Ref.No.Enft. D2/723/05, Dt.06.07.05, 12.01.06, 05.02.09, 06.10.09 and 13.10.09.

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In exercise of the powers conferred by sub-rule (2) of Rule 55 of APVAT Rules 2005, and in continuation to the notifications issued in the references cited, the Commissioner of Commercial Taxes, Andhra Pradesh hereby notifies '**Paddy and Rice**' as sensitive commodity for the purpose of said sub-rule with effect from **31.03.2010**.

FIRE WORKS AND CRACKERS

CCT's JC(CT) Enft. Ref. No. D2/723/05 , Dated: 03 -08-2010.

Sub:- APVAT Act, 2005 – Issue of notification under sub-rule (2) of Rule 55 of APVAT Act, 2005 – Issue of advance waybill for import of sensitive goods Notification issued – Amendment to the Notification issued – Regarding.

Ref:- 1) Notification issued in CCT's Enft. Ref. No. D2/723/05/ dt.06.07.2005.

In exercise of the powers conferred by sub-rule (2) of Rule 55 of APVAT Act, 2005 , and in continuation of the Notification issued in the reference cited, the Commissioner of Commercial Taxes, Andhra Pradesh hereby notifies "**Fire works & Crackers**" as "**SENSITIVE COMMODITY**" in addition to the other items of the above Notification , for the purpose of said sub-rule.

This notification will come into force with effect from **10-08-2010**.

VALVES AND OTHERS

CCT's JC(CT) Enft. Ref. No. D2/723/05

dt.08.09.2010.

Sub:- APVAT Act, 2005 – Issue of notification under sub-rule (2) of Rule 55 of APVAT Act, 2005 – Issue of advance waybill for import of sensitive goods – Notification issued – Amendment to the Notification issued –Regarding.

Ref:- 1) Notification issued in CCT's Enft. Ref. No. D2/723/05/ dt.06.07.2005 & 03.08.2010.

In exercise of the powers conferred by sub-rule (2) of Rule 55 of APVAT Act, 2005 , and in continuation of the Notification issued in the reference cited, the Commissioner of Commercial Taxes, Andhra Pradesh hereby notifies the following items as "**SENSITIVE COMMODITIES**" in addition to the other items of the above Notification , for the purpose of said sub-rule.

- 1) Articles made of Cast Iron / Cast Steel / Ductile Iron / MS Valves and all kinds of Industrial Valves
- 2) Tyres and Tubes of all categories
- 3) Agarbathis, Dhupkathi or Dhupati , incense sticks
- 4) Electric Motors and Oil engines , Monobloc and Submersible pump sets, Starters of electric motors and pump sets , parts and accessories thereof.

The above Notification shall come into force with effect from 01.10.2010.

“Ceramic Tiles and Glazed Tiles”

GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT

Office of the
Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad.

NOTIFICATION

CCT’s JC(CT) Enft. Ref. No. D2/723/05 , Dated: 20 -01-2011.

Sub:- APVAT Act, 2005 – Issue of notification under sub-rule (2) of Rule 55 of APVAT Act, 2005 – Inclusion of Ceramic and Glazed Tiles under sensitive goods -Notification issued -- Regarding.

Ref: CCT’s JC(CT)Enft Ref.No. D2/723/2005 Dated: 3-8-2010

In exercise of the powers conferred by sub-rule (2) of Rule 55 of APVAT Act, 2005 , and in continuation of the Notification issued in the reference cited, the Commissioner of Commercial Taxes, Andhra Pradesh hereby notifies **“Ceramic Tiles and Glazed Tiles”** in addition to the existing items for the purpose of said sub-rule.

This notification will come into force with effect from **01-02-2011**.

Sd/-Suresh Chanda
Commissioner of Commercial Taxes,
Andhra Pradesh, Hyderabad.

To
All the Deputy Commissioners (CT) in the State with a request to give wide publicity to all the Traders.
All the Check Posts (ICPs/BCPs).
All the Commercial Tax Officers in the State.

Copy submitted to the Commissioner of Commercial Taxes,A.P.Hyd.