

**GOVERNMENT OF ANDHRA PRADESH  
ABSTRACT**

The Andhra Pradesh Value Added Tax Act, 2005 – Amendment to Rule -34 –  
Notificat5ion – Issued.

=====

**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No.597**

**Dated:2-5-2007**

Read the following:-

From the Commissioner of Commercial Taxes, A.P.,  
Hyderabad, Letter No. AIII (1)/50/2005, dt.28-11-2006.

==X==

**ORDER:-**

The appended notification shall be published in the  
extraordinary issue of the Andhra Pradesh Gazette, dt.4-5-2007.

2) The Commissioner of Printing, Stationery and Stores Purchase  
(Publication Wing), Andhra Pradesh, Hyderabad is requested to supply 100  
(one hundred) copies of the Notification to Government and 300 (three  
hundred) copies to the Commissioner of Commercial Taxes, Andhra Pradesh,  
Hyderabad.

**NOTIFICATION**

In exercise of the powers conferred under sub section (1) of Section  
78 of the Andhra Pradesh Value Added Tax Act, 2005 (Act No.5 of 2005) the  
Governor of Andhra Pradesh hereby makes the following amendment to the  
Andhra Pradesh Value Added Tax Act Rules, 2005 issued in G.O.Ms.No.394,  
Revenue (CT-II) Department, dated the 31<sup>st</sup> March,2005 and published in the  
Rules supplementary to part-I extraordinary issue of Andhra Pradesh Gazette  
No.29 dated the 20<sup>th</sup> April, 2005, as amended subsequently from time to  
time.

The amendment hereby made shall be deemed to have come in to  
force with effect from 1-4-2005.

**AMENDMENT**

In the said Rules:-

(i) In Rule 34 in sub-rule (2) to clause (a) the following proviso shall be  
added, namely:

“Provided that the selling agent on behalf of a resident principal shall  
furnish a declaration to the principal in Form 522B prescribed, when  
the goods received from such principal are transferred outside the  
State otherwise than by way of sale under Section 6A of Central Sales  
Tax Act, 1956, containing the details of good received from the  
principal and the details of goods transferred outside the State along  
with the copies of statutory forms received”.

(ii) In the Forms after Form 522A the following form shall be substituted,  
namely:-

**DECLARATION BY THE RESIDENT AGENT TO THE  
RESIDENT PRINCIPAL**

This is to certify that we M/s..... resident agent with TIN.....have received goods from our Resident Principal M/s.....with TIN ..... the goods mentioned below and sent the same to our non-resident agent during the tax period .....

Details of Goods received from the Resident Principal and the details of transfer of goods to non resident agent.

Sl. No	Name of the goods	Bill / Delivery Challan & Date of the Principal	Quantity of the goods received from the principal	Fair market Value of the goods received from the principal	Bill delivery challan No. and Date of Dispatch to non-resident Agent	Quantity of the goods dispatched to the non resident agent	Fair Market Value of the goods dispatched to the non - resident agent	'F' Form No/date
1	2	3	4	5	6	7	8	9

1. The copy of 'F' Form/Forms mentioned shall accompany with this form.

**Date:**  
**Place:**

**Signature :**  
**Name of the Resident Agent :**  
**Address :**

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

DR.I.V.SUBBA RAO  
PRINCIPAL SECRETARY TO GOVERNMENT

TO  
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P. Hyderabad for publication of the Notification (2 Copies).

The Commissioner of Commercial Taxes, A.P., Hyderabad.  
The Secretary, Sales Tax Appellate Tribunal, Hyderabad.  
The State Representative before the Sales Tax Appellate Tribunal,  
Hyderabad.  
The Director General, General Administration (Vig. & Enft) Department,  
B.R.K.R.Buildings, Hyderabad.

Copy to:

The Accountant General, Andhra Pradesh, Hyderabad.  
The Law (E) Department/ Law (F) Department.  
The P.S. to Special Secretary to Chief Minister.  
The P.S. to Minister for Commercial Taxes.  
Sf/Sc.

//forwarded:: by order//

**Section Officer.**