

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 – Proposal to amend the 1<sup>st</sup> Schedule of the Act – Notification – Orders – Issued.

REVENUE(CT-IV) DEPARTMENT

G.O.Ms.No. 82  
Read the following:

Dated.04-02-2013.

- 1) From the C.C.T., A.P., Hyderabad Ref.No. AI(4)/142/2006, Dt.14-03-2012.
- 2) Govt.Memo.No.14591/CT-IV/2012-1, Dt.10-07-2012.
- 3) From the C.C.T., A.P., Hyderabad Ref.No. A.(4)/142/2006, Dt.28-07-2012.

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ORDER

The following notification will be published an extraordinary issue of the Andhra Pradesh Gazette, Dt.06-02-2013.

2. The Commissioner of Printing, Stationery and Stores Purchase Department, Andhra Pradesh, Hyderabad shall supply 100 copies of the notification to this Department and 500 copies to the Commissioner of Commercial Taxes, Andhra Pradesh, Hyderabad.

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

ASUTOSH MISHRA  
PRINCIPAL SECRETARY TO GOVERNMENT

To,  
The Commissioner of Printing, Stationery and Stores Purchase(Publication Wing) Andhra Pradesh, Hyderabad for publication of the Notification (2 copies)  
The Commissioner of Commercial Taxes, A.P., Hyderabad. All the Heads of Departments.  
The General Administration (Vigilance & Enforcement) Department,  
B.R.K.R.Buildings, Hyderabad.

The Accountant General, Andhra Pradesh, Hyderabad. The Pay and Accounts Officer, A.P., Hyderabad.

The Director of Treasuries & Accounts, A.P., Hyderabad The Secretary, Sales Tax Appellate Tribunal, Hyderabad.

The State representative before the Sales Tax Appellate Tribunal, Hyderabad.

Copy to:

All Departments in the Secretariat.

The Law(E) Department and Law (F) Department, Secretariat. The Finance and Planning (Expr.Rev.) Department.

The P.S to Principal Secretary to Chief Minister

The P.S to Principal Secretary, Revenue Department. SF/SC.

**(P.T.O. for Notification)**

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## **NOTIFICATION**

In exercise of the powers conferred by sub-section(1) of section-37 of the Andhra Pradesh Tax on Professions, Trades, Callings and Employments Act, 1987 (Act No.22 of 1987), the Governor of Andhra Pradesh hereby makes the following amendments to the First Schedule of the said Act.

## **AMENDMENTS**

In the said Act, for the First Schedule, the following Schedule shall be substituted, namely-

THE ANDHRA PRADESH TAX ON PROFESSIONS, TRADES, CALLINGS AND EMPLOYMENTS ACT, 1987  
First Schedule  
(Under Section 4)

Sl. No.	Description	Tax Per month (PM) or Per Annum (PA) in (Rs)
(1)	(2)	(3)
	<b>Salary and wage earners whose monthly salaries or wages in Rs:</b>	
	<b>(i) Up to 15,000</b>	<b>Nil</b>
	<b>(ii) From 15,001 - 20,000</b>	<b>150 PM</b>
	<b>(iii) Above 20,000</b>	<b>200 PM</b>
2	Legal practitioners, Solicitors, Notaries, Tax Consultants, Chartered Accountants, Technical	

	and Consultants Professional , 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 Authorized agents, 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:		
	(i) Up to 5 years		Nil
	(ii) More than 5 years		2500 PA
3	Members of Stock- Exchanges recognized under Security Contracts (Regulation) Act, 1956		2500 PA
4	Contractors scoring annual turnover as under:		
	(a) Below Rs.10 lakhs		Nil
	(b) From Rs.10 lakh to Rs.50 lakhs		1250 PA
	(c) Above Rs 50 lakhs		2500 PA
5	Directors drawing remuneration from the company (other than those nominated by the Government) of Companies Registered under the Companies		2500 PA

Act,  
1956.

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6	(i) Race horse owners, Trainers and Book Makers	2500 PA
	licensed by the Turf clubs of Hyderabad Race Club or any other Race club.	
	(ii) Jockeys licensed by the Turf clubs.	1250 PA
7	<p>Persons employed in the motion picture industry namely:-</p> <p>(i) 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.</p> <p>(ii) 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.</p>	<p>2500 PA</p> <p>1250 PA</p>
8	<p>APVAT registered Dealers or Dealers liable to be under APVAT Registered Act dealers shop , Shopkeepers (Employers) of establishment as defined under AP Shops and</p>	2005 including FP

	Establishment Act 1988 whose annual business turnover is Rs:	
	(i) Below Rs.10 Lakhs	Nil
	(ii) From Rs.10 lakhs to Rs.50 lakhs	1250 PA
	(iii) Above Rs. 50 lakhs	2500 PA
9	Owners or Lessees of factories as defined under the Factories Act, 1948 with annual turnover as follows:	
	(i) Below Rs.10 Lakhs	Nil
	(ii) From Rs.10 lakhs to Rs.50 lakhs	1250 PA
	(iii) Above Rs 50 lakhs	2500 PA
10	Owners or Lessees of Petrol/Diesel/Gas filling stations and Service stations, Garage and Workshops of automobiles.	2500 PA
11	Owners or Lessees of Nursing Homes or Hospitals other than those run by the State, Local Bodies or Central Government.	2500 PA
12	Owners or Lessees of Pathological Testing Labs, X Ray Clinics and Medical Diagnostic Centers.	2500 PA
13	Owners or Lessees of Beauty Parlours/Saloons and Interior Decorators.	2500 PA
14	Owners or Lessees of Hotels, Restaurants, Bars or Lodging Houses having annual turnovers as follows	
	(i) Below 10 Lakhs	Nil
	(ii) From 10 lakhs to 50 lakhs	1250 PA
	(iii) Above Rs 50 lakhs	2500 PA
15	Owners or Lessees or operators of Convention Centers, Cinema theatres, Amusement Parks,	2500 PA

	Clubs, Resorts, Video parlours, Master Cable TV, Cable TV, DTH, Video games and Computer Games	
16	(i) Holders of permits of less than Three(3) transport vehicles (other than auto-rickshaws) granted under the Motor Vehicles Act, 1988..	Nil
	(ii) Holders of permits of Three( 3) or more transport vehicles (other than auto-rickshaws) granted under the Motor Vehicles Act, 1988.	2500 PA

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17	Money lenders, licensed under the law relating to money lenders, Micro Finance Institutions(MFIs) and Individuals or institutions conducting/running Chit Funds.	2500 PA
18	A.P. Co-operative Societies registered under the Co-operative Societies Act, 1964 and engaged in any profession, trade or calling: (i) Village and Mandal level societies.	Nil
	(ii) District Level societies.	1250 PA
	(iii) State level societies.	2500 PA
19	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	2500 PA

	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.	
20	All Companies registered under the Companies Act, 1956, not being a dealer under APVAT Act 2005 and engaged in a profession, trade or calling with turnover of Rs. 10.00 lakhs and above.	2500 PA
21	Each partner of a firm drawing remuneration from the firm engaged in any profession, trade or calling.	1250 PA
22	Travel Agencies	2500 PA
23	Advertising Firms/Agencies	2500 PA
24	Persons using Photocopying machines for job works:	
	(i) Less than 3 Photocopying machines.	Nil
	(ii) Three or more number of Photocopying machines.	1250 PA
25	Video Cassette, DVD, CD Libraries.	1250 PA
26	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.	2500 PA
27	Institutes such as Motor Driving Institutes, Technical Training Institutes, Computer Institute selling time, Computer training Institute, Typewriting and shorthand training Institutes by	2500 PA



	whatever name they are called other than those	
	owned by State or Central Government.	
28	Property Developers including Land Developers and Building / Flat Developers.	2500 PA
29	Owners or Lessees of Marriage Halls/Kalyana Mandapams/Auditorium/Convention Halls.	2500 PA
30	Transport Companies and Transport contractors including Forwarding and Clearing agents.	2500 PA
31	Weigh Bridge Operators	1250 PA
32	Courier Service Operators	2500 PA
33	Broadcasting and Telecasting Service Providers other than Central Government or State Government agencies.	2500 PA

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34	Mobile phone or fixed line phone service providers,	2500 PA
	Internet Service Providers, Leased Lines Service providers, VSAT Service Providers and Wireless Service Providers.	
35	Owners of Call centers and BPO/KPO Centers.	2500 PA
36	ISD, STD and PCO Operators , other than Government or physically challenged persons, with:	
	(i) One Telephone line	Nil
	(ii) More than one Telephone line	1250 PA
37	Cyber Cafes.	2500 PA
38	Owners or Lessees of premises, rented or leased out for commercial or industrial purposes, other than those owned by State, Local Bodies or	2500 PA

	Central Government Agencies.	
39	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
40	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.	2500 PA

ASUTOSH MISHRA  
PRINCIPAL SECRETARY TO GOVERNMENT

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SECTION OFFICER