



ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PART IV-A EXTRAORDINARY

PUBLISHED BY AUTHORITY

No.18] AMARAVATI, FRIDAY, 6<sup>th</sup> MARCH, 2026.

ANDHRA PRADESH BILLS  
ANDHRA PRADESH LEGISLATIVE ASSEMBLY

The following Bill was introduced in the Andhra Pradesh Legislative Assembly on 6<sup>th</sup> March, 2026.

L. A. Bill No. 18 of 2026

A BILL FURTHER TO AMEND THE ANDHRA PRADESH VALUE ADDED TAX ACT, 2005.

Be It enacted by the Legislature of the State of Andhra Pradesh in the Seventy-Seventh year of the Republic of India as follows:

- (1) This Act may be called the Andhra Pradesh Value Added Tax (Amendment) Act, 2026 Short title and commencement.

(2) It shall be deemed to have come into force on and from the 31<sup>st</sup> March, 2020.
- In the Andhra Pradesh Value Added Tax Act, 2005, in Schedule-VI, in the note under Explanation-IV, after item (o) the following shall be added. Amendment to Schedule VI. Act No.5 of 2005.

“(p) Reliance BP Mobility Limited.”.

## **STATEMENT OF OBJECTS AND REASONS**

The Andhra Pradesh Value Added Tax Act, 2005 (Act No.5 of 2005) was introduced in the State with effect from 01.04.2005 providing for levy and collection of tax on intra state sales and purchases of Goods. After introduction of Andhra Pradesh Goods and Services Tax Act,2017 (Act No. 16 of 2017) with effect from 01.07.2017, all the Goods except five petroleum products namely Crude Oil, Petrol, Diesel, Natural Gas and Aviation Turbine Fuel (ATF) and Liquor for human consumption were subsumed in GST. The state continues to levy taxes on the non-GST Goods specified above.

The five petroleum products i.e. Crude Oil, Petrol, Diesel, Natural Gas and Aviation Turbine Fuel (ATF) are taxable under Schedule VI of the APVAT Act at different rates at the point of first sale in the State. However the sale by an Oil Company to another Oil Company which are listed under Explanation IV of Schedule VI shall not be treated as first sale and only a sale by an Oil Company to a person other than Oil Company shall be deemed to be the first sale in the State. There are presently 14 dealers listed from (a) to (o) as Oil Companies under Explanation IV.

In exercise of the powers conferred by sub Section (1) of Section 79 of the APVAT Act, 2005 Government have issued orders in G.O.Ms.No.18, Revenue (CT) Department, Dated.12.01.2026 notifying M/s Reliance BP Mobility Limited as an Oil Company, effective from 31-3-2020, i.e., the date of transfer of marketing authorisation from Reliance Industries Ltd (RIL) to this Oil Company by the Ministry of Petroleum and Natural Gas, vide orders No.M- 12019(II)/5/2019-OMC-PNG, dated: 31.3.2020.

Sub-section (2) of section 79 of the APVAT Act, 2005 mandates introduction of a Bill in the State Legislature for replacing the notifications issued under sub section (1) during the sessions immediately following the date of issue of notification.

The Bill seeks to replace the Notification mentioned above.

**PAYYAVULA KESHAV**  
**MINISTER FOR FINANCE & PLANNING,**  
**COMMERCIAL TAXES AND LEGISLATIVE AFFAIRS.**



### **Financial Memorandum**

The Bill seeks to include **M/s Reliance BP Mobility Limited** as Oil Company under Schedule VI of the APVAT Act, 2005. The inclusion facilitates the company to carry on the Commercial operations in A.P. State and pay tax on their sales. Since the Bill does not increase or decrease the tax rates on petroleum products, it has no financial implications.

**PAYYAVULA KESHAV**  
**MINISTER FOR FINANCE & PLANNING,**  
**COMMERCIAL TAXES AND LEGISLATIVE AFFAIRS.**



**MEMORANDUM UNDER RULE 95 OF THE RULES OF  
PROCEDURE AND CONDUCT OF BUSINESS IN THE ANDHRA  
PRADESH LEGISLATIVE ASSEMBLY.**

The Andhra Pradesh Value Added Tax (Amendment) Bill, 2026, after it is passed by the Legislature of the State, may be submitted to the Governor for his assent under Article 200 of the Constitution of India.

**PAYYAVULA KESHAV**  
**MINISTER FOR FINANCE & PLANNING,**  
**COMMERCIAL TAXES AND LEGISLATIVE AFFAIRS.**

**PRASANNA KUMAR SURYADEVARA**  
Secretary-General to Legislature.