

**ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION**

O/o the VC & MD Finance Wing  
Mushirabad Hyderabad 20

No SA(HO) 7/351(l)/99 2000/AW

Dt 1 03 2001

To  
All Controller of Stores  
All Dy Chief Accounts Officer  
The Dy Chief Accounts Officer (RR)  
The Accounts Officer (BBW) MYP  
A P S R T C

Sub SALES TAX - Collection of Sales Tax on sale of Scrap in Auctions - Rate of Tax applicable to Aluminium Brass Copper Bronze and Alloys - Clarification - Reg

Some of our units asked for clarification regarding the rate of Sales Tax applicable to the sale of Scrap of Aluminium Brass Copper Bronze and Alloys in Auctions The opinion obtained from our Sales Tax Consultant on the subject is furnished hereunder for information and necessary action at your end

Entry 150 of the First schedule to the APGST Act reads as under

Aluminium Brass Copper Bronze and articles made there from but excluding utensils and kitchenware

The rate of Tax is 8 % at the point of first sale in the state

The only exclusion in the above entry is utensils and kitchenware Therefore any goods which belong to the genus of the above would be covered by the aforesaid entry Therefore the Alloys of the above materials would also be covered by the aforesaid entry and are liable to tax at 8 %

Unserviceable pistons without pins & rings if made of Aluminium would also be covered by the afore said entry If the same is made of Iron and Steel they would be liable to tax at 4% as scrap covered by Entry - 2 A of the third schedule to the APGST Act

Sd/ (K Nageswara Rao)  
Dy Chief Accounts Officer (S P & A)