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ANDHRA PRADESH STATE ROAD TRANSPORT CORPORATION
Corporate Office, Operations Department (Planning Wing)
Bus Bhavan, Mushirabad, Hyderabad - 500 624.

No.P9/259(124)/2005-OPD (P)

ACCOUNTS & OPERATIONS DEPARTMENTS'

JOINT CIRCULAR NO. 3/2012-OPD(PLG). Dt. 27.01.2012.

Sub: **HIRING** - Hiring of private buses - Reimbursement of 1% VAT paid in single installment - Instructions issued-Reg.

- Ref: 1.This Office Circular No 20/2008 dated 19.07.2008.
2. Letter no.P9/359(30)/2011-OPD (P) dated 30.08.2011
Addressed to President, APSHBOWA by CAO
3. Representation of APSHBOWA dated 22.06.2011.

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Vide reference 1st cited, Regional Managers were advised to reimburse the 1% VAT paid by owners of hire buses in 24 installments along with the hire bills payable once in fortnight, subject to adherence of certain instructions enumerated there in.

It is observed that, most of the hire bus owners have neither obtained TOT/GRN number as per the provisions of Sec.17 (7) of AP VAT Act, nor claimed the refund of 1% VAT paid, even though it is the responsibility of the owners of hire buses to get themselves registered as per the provisions of Sec. 17(7) of AP VAT Act 2005 and obtaining necessary TOT/GRN number for payment of VAT.

Vide reference 2nd cited, it was informed to President APSHBOWA to get registered under VAT Act for payment of VAT to enable the owners of hire buses to claim the reimbursement of VAT Tax so paid @ 1%, as assured vide, circular no. 20/2008-OPD(P), dated 19.07.2008.

Vide reference 3rd cited, President APSHBOWA has represented for refund of 1% VAT paid in single installment, as against the refund of the same in 24 installments.

Keeping in view of the above, and representation made by President APSHBOWA, VC&MD with the concurrence of FA/CAO, has accorded approval to reimburse the 1% VAT paid by owners of hire buses in single installment, subject to obtaining TOT/GRN number as per the provisions of Sec.17(7) of AP VAT Act.

P.T.O

It is therefore requested to reimburse the 1% VAT paid by hire bus owners in single installment, on production of valid original receipt by the owner of hire bus (who is on the rolls and operating bus) as having paid 1% of the VAT on the hire charges received on hire bus in a year to the concerned Commercial Tax Department, duly booking this expenditure under Account Head No. 7811 "Hired Vehicle Expenditure - Others".

Necessary action be taken accordingly after pre audit.


EXECUTIVE DIRECTOR
(O, MIS & AM)

To
All Regional Managers,
A.P.S.R.T.C

Copy to: All EDs of Zones for information.

Copy to: ED (E&IT), FA&CAO for information.

Copy to: All Dy.CTMs/DVMs/Depot Managers.

Copy to: All Dy.CAOs in Zones, AOs in Regions for infmn. & n/a.