

## INDIRECT TAXES UPDATE - 15

### ANDHRA PRADESH VALUE ADDED TAX

All VAT dealers registered in Andhra Pradesh, irrespective of their turnover, will have to furnish the following statements for a financial year duly certified by a Chartered Accountant to the prescribed authority by 31st December of the subsequent financial year:

- (i) Manufacturing/Trading Account
- (ii) Profit and Loss Account
- (iii) Balance Sheet
- (iv) Annual Report

Sub-rule (10) has been inserted, with effect from 01.10.2010, in rule 25 of the Andhra Pradesh Value Added Tax Rules, 2005 to give effect to this provision.

**[Notification No. 1292 dated 14th October, 2010]**

The complete text of the above notification is available at <https://apcommercialtaxes.gov.in/>

#### Disclaimer

Information published in the newsletter are taken from publically available sources and believed to be accurate. The Indirect Taxes Committee of ICAI takes no responsibility of accuracy and reliability of information published in the newsletter. No part of this newsletter may be reproduced, stored in a retrieval system, or transmitted in any form or by any means – electronic, mechanical, photocopying, recording, or otherwise without the permission of ICAI.

#### Feedback

The Indirect Taxes Update is an endeavour of the Indirect Taxes Committee to apprise the readers about the amendments made in various central indirect tax laws vide significant notifications, circulars etc. We welcome your feedback on the Update and its contents.

Please email [idthc@icai.org](mailto:idthc@icai.org) for feedback.

You can also write to:

Secretary  
Indirect Taxes Committee  
The Institute of Chartered Accountants of India  
ICAI BhawanA-94/4, Sector -58, NOIDA (U.P.) India

