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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(EXCISE.II)

AMENDMENT TO THE AP EXCISE (GRANT OF LICENSE OF SELLING BY SHOP AND CONDITIONS OF LICENSE) RULES, 2024 - MODE OF PAYMENT OF RETAIL EXCISE TAX (RET) FOR PERMIT ROOMS.

[G.O.Ms.No.430, Revenue (Excise.II), 19th November, 2025.]

NOTIFICATION

In exercise of the powers conferred by Section 72 read with Sections 17, 28 and 29 of the Andhra Pradesh Excise Act, 1968 (Andhra Pradesh Act 17 of 1968) and by Section 12 read with Sections 6 and 7 of the Andhra Pradesh (Regulation of Trade in Indian Made Foreign Liquor, Foreign Liquor) Act, 1993 (Andhra Pradesh Act 15 of 1993), the Governor of Andhra Pradesh hereby makes the following amendment to the Andhra Pradesh Excise (Grant of License of selling by Shop and conditions of license) Rules, 2024.

Amendment

In the said Rules the sub-rule 8 (ii) of Rule 24-A shall be read as:

8 (ii) The annual Retail Excise Tax for the permit room licence shall be payable in three equal instalments as follows:

- First Instalment: On or before 20th November 2025
- Second Instalment: On or before 20th March 2026
- Third Instalment: On or before 20th July 2026

Provided that, in cases where the Permit Room licence is granted after the commencement of the licensing period, the annual Retail Excise Tax shall be levied proportionately for the remaining duration of the licensing year. For the purpose of this calculation, any part of a month shall be considered as a full month.

The Director, Excise and Prohibition shall take necessary action accordingly.

MUKESH KUMAR MEENA,
Principal Secretary to Government.

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