Registered No. HSE-49/2016

ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE

PUBLISHED BY AUTHORITY

PART I EXTRAORDINARY

No.323 AMARAVATI, MONDAY, JUNE 29, 2026 **G.302**

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(EXCISE-II)

CERTAIN AMENDMENTS TO THE AP EXCISE (GRANT OF LICENCE OF SELLING BY SHOP AND CONDITIONS OF LICENCE) RULES 2024.

[G.O.Ms.No.387, Revenue (Excise-II), 27th June, 2026.]

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 No. 17 of 1968) and by Section 12 read with Sections 6 and 7 of the AP (Regulation of Trade in IMFL, FL) Act, 1993 (Act 15 of 1993), the Governor of Andhra Pradesh herby makes the following amendments to the AP Excise (Grant of license of selling by Shop and conditions of license) Rules 2024 issued in G.O. Ms. No. 210 Revenue (Excise) Department Dt. 30.09.2024:

1. The following new clause ‘aa’ shall be added after clause ‘a’ in sub-rule (1) of Rule 2:

   “Airport” means the area comprising the Terminal Building and the Airport Plaza.

2. The following new Rule 24-B (Airport Shop) shall be added after Rule 24-A;

   Rule 24-B Grant of Shops in Airports: -

(1) Establishments of Shops in Airports: -

Shops may be permitted in airports in the State of Andhra Pradesh, except in Tirupati Airport subject to the requirement and recommendation of the airport operator concerned.

(2) Procedure for Grant of Shop Licence: -

a) No application for grant of Shop licence in an Airport shall be submitted unless the applicant is recommended by the Airport operator concerned for grant of such license. The applicant recommended by the Airport operator shall submit application in Form-A-3(B) duly enclosing a challan for Rs.2 lakhs towards non-refundable application fee along with the written recommendation of the airport operator to the District Prohibition & Excise Officer concerned.

b) The District Prohibition & Excise Officer concerned after due enquiry, may issue the Shop licence in Form- A-4, subject to fulfilment of all conditions by the applicant.

(3) Period of Licence:

The period of licence for Shops granted to Airports shall be the period of contract agreement (MoU) entered into between the Airport operator and the applicant recommended by the Airport operator for grant of such licence or the licence period of Shops specified under these Rules, whichever is shorter.

(4) Retail Excise Tax:

The annual Retail Excise Tax for a Shop licensed in an Airport shall be Rs. 1 Crore only and in case, the Shop licence is granted after commencement of the license period under these Rules, the annual RET shall be reduced so as to be proportionate to the unexpired period, part of a month being treated as full month. The Retail Excise Tax payable shall be paid either in one lump sum or in six equal instalments at the option of the applicant.

(5) Business Hours:

The business hours for Airport Shops shall be 24 hours a day, subject to applicable airport operational protocols, security directions, law and order requirements, etc.

(6) Counters under Shop Licence:

Up to three counters under one Airport Shop Licence shall be permitted.

(7) No permit room allowed:

The holder of licence in Form A-4 for Shop established in Airport shall not be eligible for grant of Permit Room licence in Form A-4(B).

(8) Application of Other Rules:

Save as otherwise expressly provided herein, all Rules and conditions governing Shop licences shall apply mutatis mutandis to the Shop licences granted in airports.

MUKESH KUMAR MEENA,
Principal Secretary to Government .

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Published and Uploaded by the Commissioner of Printing, Government of Andhra Pradesh at Government Regional Press, Vijayawada, www.apegazette.cgg.gov.in