

**GOVERNMENT OF TELANGANA**

**ABSTRACT**

Revenue Department - The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Category of persons exempt from obtaining registration – Notification - Orders - Issued.

**REVENUE (CT.II) DEPARTMENT**

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**G.O.Ms.No. 103**

**Dated: 04-09-2019**

**Read :-**

From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/74/2017-II, Dated:17.6.2019.

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**ORDER:-**

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dated:4.9.2019

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 23 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereafter referred to as the "said Act"), the State Government, on the recommendations of the Council, hereby specifies the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,-

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

- (i) persons required to take compulsory registration under section 24 of the said Act;
- (ii) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;
- (iii) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Pondicherry, Sikkim, Telangana, Tripura, Uttarakhand; and
- (iv) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

**Table**

Sl No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2	2106 90 20	Pan masala
3	24	All goods, i.e. Tobacco and manufactured tobacco substitutes

2. This notification shall come into force on the 1st day of April, 2019.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR**

**SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)

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Telangana, Hyderabad for publication of the Notification (He is requested to supply 100 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Law (TLSP) Department

The PS to Principal Secretary to Hon'ble Chief Minister (NR)

The P.S. to Special Chief Secretary to Government,  
Revenue (CT & Ex) Department

Sf /Sc.

**//FORWARDED BY ORDER//**

**SECTION OFFICER.**