

GOVERNMENT OF TELANGANA

ABSTRACT

Revenue Department - The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) - Amendment to G.O.Ms.No.33, Revenue (CT-II) Department, Dated 10.2.2018 - Notification - Orders - Issued.

REVENUE (CT.II) DEPARTMENT

G.O.Ms.No. 104

Dated: 04-09-2019

Read the following:-

1. G.O.Ms.No.123, Revenue (CT-II) Department, Dated 30.6.2017.
2. G.O.Ms.No.288, Revenue (CT-II) Department, Dated 18.12.2017.
3. G.O.Ms.No.33, Revenue (CT-II) Department, Dated 10.2.2018.
4. From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/74/2017-III, Dated 17.6.2019.

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 under the proviso to sub-section (1) of section 10 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act.No.23 of 2017) (hereinafter referred to as the said Act),and in supersession of the G.O Ms No.33, Revenue (CT.II) Department, dt:10.02.2018, except as things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Telangana Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely: -

- (i) Arunachal Pradesh,
- (ii) Manipur,
- (iii) Meghalaya,
- (iv) Mizoram,
- (v) Nagaland,
- (vi) Sikkim,
- (vii) Tripura,
- (viii) Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act, if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading,

contd....2.....

-:2:-

heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely :-

TABLE

SI No.	Tariff item, subheading, 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.

Explanation. -

- (i) In this Table, "tariff item", "sub-heading", "heading" and "chapter" shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);
 - (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
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)
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.