



తెలంగాణ రాజ పత్రము
THE TELANGANA GAZETTE
PART-I EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 363-D] HYDERABAD, MONDAY, DECEMBER 30, 2024.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT-II)

TO WAIVE THE REQUIREMENT OF MANDATORY REGISTRATION UNDER SECTION 24(ix) OF TELANGANA GOODS AND SERVICES TAX ACT FOR PERSON SUPPLYING GOODS THROUGH ELECTRONIC COMMERCE OPERATORS, SUBJECT TO CERTAIN CONDITIONS.

[G.O.Ms.No. 136, Revenue (CT-II), 30th December, 2024.]

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) (hereinafter referred to as the "said Act"), the State Government, on the recommendations of the Council, hereby specifies the persons making supplies of goods through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act and having an aggregate turnover in the preceding financial year and in the current financial year not exceeding the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with the provisions of sub-section (1) of section 22 of the said Act, as the category of persons exempted from obtaining registration under the said Act, subject to the following conditions, namely:-

- (i) such persons shall not make any inter-State supply of goods;
- (ii) such persons shall not make supply of goods through electronic commerce operator in more than one State or Union territory;
- (iii) such persons shall be required to have a Permanent Account Number issued under the Income Tax Act, 1961 (Central Act No.43 of 1961);
- (iv) such persons shall, before making any supply of goods through electronic commerce operator, declare on the common portal their Permanent Account Number issued under the Income Tax Act, 1961 (Central Act No.43 of 1961), address of their place of business and the State or Union territory in which such persons seek to make such supply, which shall be subjected to validation on the common portal;

- (v) such persons have been granted an enrolment number on the common portal on successful validation of the Permanent Account Number declared as per clause (iv);
- (vi) such persons shall not be granted more than one enrolment number in a State or Union territory;
- (vii) no supply of goods shall be made by such persons through electronic commerce operator unless such persons have been granted an enrolment number on the common portal; and
- (viii) where such persons are subsequently granted registration under section 25 of the said Act, the enrolment number shall cease to be valid from the effective date of registration.

This notification shall be deemed to have come into force with effect from the 1st day of October, 2023.

AMENDMENT TO THE NOTIFICATION ISSUED IN G.O.Ms.No.210, REVENUE (CT-II)
DEPARTMENT, DT.29.09.2018.

[G.O.Ms.No. 137, Revenue (CT-II), 30th December, 2024.]

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), (hereafter in this notification referred to as the "said Act"), the State Government, on the recommendations of the Council, hereby makes the following further amendment in the notification issued in G.O.Ms No. 210, Revenue (CT-II) Department, Dt.29.09.2018, namely:-

AMENDMENT

In the said notification,

- (i) after clause (c) and before the first proviso, the following clause shall be inserted,-

"(d) any registered person receiving supplies of metal scrap falling under Chapters 72 to 81 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from other registered person";

- (ii) for the third proviso, the following proviso shall be substituted, namely,-

"Provided also that nothing in this notification shall apply to the supply of goods or services or both, which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act, except the person referred to in clause (d) of this notification."

This notification shall come into force with effect from the 10th day of October, 2024.

SUPERSESSION OF THE NOTIFICATION ISSUED VIDE G.O.MS.NO.55, REVENUE (CT-II) DEPARTMENT, DATED.16.07.2021.

[G.O.Ms.No. 138, Revenue (CT-II), 30th December, 2024.]

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereafter in this notification referred to as the said Act), and in supersession of the notification issued vide G.O. Ms No.55, Revenue (CT.II) Department, Dt.16.07.2021, except as respects things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby waives the amount of late fee payable under section 47 of the said Act by any registered person required to deduct tax at source under the provisions of section 51 of the said Act, for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that the total amount of late fee payable under section 47 of the said Act by such registered person for failure to furnish the return in FORM GSTR-7 for the month of June, 2021 onwards, by the due date, shall stand waived which is in excess of an amount of one thousand rupees:

Provided further that the total amount of late fee payable under section 47 of the said Act by the registered person, who fails to furnish the return in FORM GSTR-7 for a month by the due date, where the total amount of central tax deducted at source in the said month is nil, shall stand waived.

This notification shall come into force on the 1st day of November, 2024.

PROCEDURE FOR MANUAL FILING OF APPEAL - UNDER SECTION 148 OF THE TELANGANA GOODS AND SERVICES TAX ACT, 2017 (TELANGANA ACT NO.23 OF 2017).

[G.O.Ms.No. 139, Revenue (CT-II), 30th December, 2024.]

In exercise of the powers conferred by Section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereinafter referred to as the "said Act"), the State Government, on the recommendations of the Council, hereby notifies the following special procedure for rectification of order, to be followed by the class of registered persons (hereinafter referred to as the said person), against whom any order under section 73 or section 74 or section 107 or section 108 of the said Act has been issued confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed, namely:—

2. The said person shall file, electronically on the common portal, within a period of six months from the date of issuance of this notification, an application for rectification of an order issued under section 73 or section 74 or section 107 or section 108 of the said Act, as the case may be, confirming demand for wrong availment of input tax credit, on account of contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of section 16 of the said Act, and where appeal against the said order has not been filed.

3. The said person shall, along with the said application, upload the information in the proforma in Annexure A of this notification.

4. The proper officer for carrying out rectification of the said order shall be the authority who had issued such order, and the said authority shall take a decision on the said application and issue the rectified order, as far as possible, within a period of three months from the date of the said application.

5. Where any rectification is required to be made in the order referred to in paragraph 1 and, the said authority has issued a rectified order thereof, then the said authority shall upload a summary of the rectified order electronically –

- (i) in FORM GST DRC-08, in cases where rectification of an order issued under section 73 or section 74 of the said Act is made; and
- (ii) in FORM GST APL-04, in cases where rectification of an order issued under section 107 or section 108 of the said Act is made.

6. The rectification is required to be made only in respect of demand of such input tax credit which has been alleged to be wrongly availed in contravention of provisions of sub-section (4) of section 16 of the said Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of the said section 16.

7. Where such rectification adversely affects the said person, the principles of natural justice shall be followed by the authority carrying out such rectification.

Annexure A

Proforma to be uploaded by the registered person along with the application for rectification of order under special procedure for rectification of order notified under section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017)

1. Basic Details:

- (a) GSTIN:
- (b) Legal Name:
- (c) Trade name, if any:
- (d) Order in respect of which rectification application has been filed:
 - (1) Order Reference Number:
 - (2) Order Date:

2. Details of demand confirmed in the said order:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

3. Out of the amount mentioned in the Table in serial number 2 above:

- (a) the details of the demand confirmed in the said order, of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, which is now eligible as per sub-section (5) of section 16 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (the said Act):

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	Total							

and/or

- (b) the details of the demand confirmed in the said order of the input tax credit wrongly availed on account of contravention of sub-section (4) of section 16, other than that mentioned in (a) above, which is now eligible as per sub-section (6) of section 16 of the said Act:

(Amount in Rs.)

Sr. No.	Financial Year	IGST	CGST	SGST	CESS	Total Tax including Cess	Interest	Penalty
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	2017-18							
	2018-19							
	2019-20							
	2020-21							
	2021-22							
	2022-23							
	Total							

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Declaration:

- I undertake that, no appeal under section 107 or section 112 of the said Act is pending against the order against which this rectification application is filed.
- I declare that all information provided by me is accurate and truthful. I understand that any incorrect declaration or suppression of facts will render this application void and may lead to recovery proceedings for the outstanding dues along with applicable interest and penalties.

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Verification:

I _____ (name of the authorised signatory), hereby declare that the information provided above is true and correct to the best of my knowledge and belief. I understand that any incorrect declaration or suppression of facts will render my application void.

Signature of authorized signatory

Name/Designation

Email address

Mobile No.

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S.A.M. RIZVI,*Principal Secretary to Government.*

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