



తెలంగాణ రాజ పత్రము
THE TELANGANA GAZETTE
PART - I EXTRAORDINARY
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HYDERABAD, FRIDAY, MAY 9, 2025.

NOTIFICATIONS BY GOVERNMENT

—X—

REVENUE DEPARTMENT

(CT-II)

AMENDMENT TO NOTIFICATION ISSUED IN G.O.Ms.No. 109, REVENUE (CT-II) DEPARTMENT
DT. 24.06.2017.

[G.O.Ms.No. 48, Revenue (CT-II), 9th May, 2025.]

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), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification issued in G.O.Ms No. 109, Revenue (CT-II) Department, Dt 24.06.2017, namely: -

AMENDMENT

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :-

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (Central Act No.51 of 1975).”.

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

“PUBLIC TECH PLATFORM FOR FRICTIONLESS CREDIT” AS THE SYSTEMS WITH WHICH INFORMATION MAY BE SHARED BY THE COMMON PORTAL BASED ON CONSENT.

[G.O.Ms.No. 49, Revenue (CT-II), 9th May, 2025.]

In exercise of the powers conferred by section 158A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) and section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act No.13 of 2017), the State Government, on the recommendations of the Council, hereby notifies “Public Tech Platform for Frictionless Credit” as the systems with which information may be shared by the common portal based on consent under sub-section (2) of Section 158A of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017).

Explanation.— For the purpose of this notification, “Public Tech Platform for Frictionless Credit” means an enterprise-grade open architecture information technology platform, conceptualised by the Reserve Bank of India as part of its “Statement on Developmental and Regulatory Policies” dated the 10th August, 2023 and developed by its wholly owned subsidiary, Reserve Bank Innovation Hub, for the operations of a large ecosystem of credit, to ensure access of information from various data sources digitally and where the financial service providers and multiple data service providers converge on the platform using standard and protocol driven architecture, open and shared Application Programming Interface (API) framework.

This notification shall come into force with effect from the 22nd day of February, 2024.

TO NOTIFY SPECIAL PROCEDURE TO BE FOLLOWED BY THE ELECTRONIC COMMERCE OPERATORS IN RESPECT OF SUPPLIES OF GOODS THROUGH THEM BY UNREGISTERED PERSONS.

[G.O.Ms.No. 50, Revenue (CT-II), 9th May, 2025.]

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 electronic commerce operator who is required to collect tax at source under section 52 of the said Act as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 vide notification issued in G.O.Ms.No.136, Revenue (CT-II) Department, Dt.30.12.2024, namely: -

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person; and
- (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, “the electronic commerce operator” shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

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

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