



**తెలంగాణ రాజపత్రము**  
**THE TELANGANA GAZETTE**  
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No. 11] HYDERABAD, MONDAY, MAY 9, 2016.

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**TELANGANA ACTS, ORDINANCES AND  
REGULATIONS Etc.**

The following Act of the Telangana Legislature, received the assent of the Governor on the 5th May, 2016 and the said assent is hereby first published on the 9th May, 2016 in the Telangana Gazette for general information.

**ACT No. 11 OF 2016**

**AN ACT FURTHER TO AMEND THE TELANGANA  
VALUE ADDED TAX ACT, 2005.**

Be it enacted by the Legislature of the State of Telangana in the Sixty - Seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Telangana Value Added Tax (Third Amendment) Act, 2016.

(2) (i) Section 2, shall be deemed to have come into force with effect from 1-5-2015;

Short  
title and  
commence-  
ment.

(ii) Section 3, shall be deemed to have come into force on 08-05-2015;

(iii) Section 4, shall be deemed to have come into force on 03-08-2015.

Amend-  
ment of  
Section 22.  
Act 5 of  
2005

2. In the Telangana Value Added Tax Act, 2005 (herein after referred to as the principal Act), in section 22,-

(1) for sub-section (3-C), the following shall be substituted, namely,-

“(3-C) The Food Corporation of India and the Civil Supplies Corporation, Telangana Unit, shall deduct tax at source on the sale of rice effected by the rice millers to them at the rates prescribed under the relevant Schedule under the Act and remit the tax so collected to the State Government within twenty (20) days from the date of deduction in the manner as may be prescribed”.

Amend-  
ment of  
Schedule -IV.

3. In the principal Act, in schedule IV,-

(1) against entries at Sl.No. 100, after sub-entry at Sl.No. 235, the following sub-entry shall be added, namely,-

“236. Auto Components sold to Automobile Manufacturing Units located in the State”.

Amend-  
ment of  
Schedule - VI.

4. In the principal Act, in Schedule VI, for the Explanation - I and Explanation - II, thereunder, the following shall be substituted, namely:-

“**Explanation - I:** For the purpose of items 1A to 1F, when any distillery or brewery or any dealer sells liquor to the Government of Telangana with the Telangana State Beverages Corporation Limited acting as its agent, or Canteen Stores Department, the sale by the Government of Telangana with the Telangana State Beverages Corporaion Limited, acting as its agent or Canteen Stores Department shall be deemed to be the first sale.

**Explanation - II:** For the purpose of items 1A to 1F, sale of liquor by any distillery or brewery or any dealer to the Government of Telangana with the Telangana State Beverages Corporation Limited acting as its agent or Canteen Stores Department shall be exempt from tax under the Act.”

**A. SANTHOSH REDDY,**

Secretary to Government,  
Legal Affairs, Legislative Affairs & Justice,  
Law Department.