



తెలంగాణ రాజపత్రము
THE TELANGANA GAZETTE
PART IV-B EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 11] HYDERABAD, SATURDAY, SEPTEMBER 19, 2020.

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

The following Act of the Telangana Legislature, received the assent of the Governor on the 19th September, 2020 and the said assent is hereby first published on the 19th September, 2020 in the Telangana Gazette for general information:-

ACT No. 11 OF 2020.

**AN ACT FURTHER TO AMEND THE TELANGANA
GOODS AND SERVICES TAX ACT, 2017.**

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

1. (1) This Act may be called the Telangana Goods and Services Tax (Second Amendment) Act, 2020.

Short title
and
commence-
ment.

[1]

A. 78 (RSN)

(2) The provisions of section 11 and section 14 of this Act shall be deemed to have come into force with effect from 01st day of July, 2017.

(3) The provisions of section 12 of this Act shall be deemed to have come into force with effect from 31st day of March, 2020.

(4) The provisions of sections 2,13 of this Act shall be deemed to have come into force with effect from 30th day of June, 2020.

(5) Save as otherwise provided, the provisions of this Act except sections 2,11,12,13,14 and 15, shall come into force on such date as the Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

Amendment of section 2, Act No. 23 of 2017. 2. In section 2 of the Telangana Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in sub-section (114), for clauses (c) and (d), the following clauses shall be substituted, namely:--

“(c) Dadra and Nagar Haveli and Daman and Diu;
(d) Ladakh;”.

Amendment of section 10. 3. In section 10 of the principal Act, in sub-section (2),-
(1) in clauses (b) and (d), after the words “of goods”, the words “or services” shall be inserted.

(2) in clause (c), after the words “of goods”, the words “or services” shall be added at the end.

Amendment of section 16. 4. In section 16 of the principal Act, in sub-section (4), the words “invoice relating to such” shall be omitted.

Amendment of section 29. 5. In section 29 of the principal Act, in sub-section (1), before the proviso, for clause (c), the following clause shall be substituted, namely:--

“(c) the taxable person is no longer liable to be registered under section 22 or section 24 or intends to opt out of the registration voluntarily made under sub-section (3) of section 25:”.

6. In section 30 of the principal Act, in sub-section (1), the following proviso shall be inserted, namely:- **Amendment of section 30.**

“Provided that such period may, on sufficient cause being shown, and for reasons to be recorded in writing, be extended,--

(a) by the Additional Commissioner or the Joint Commissioner, as the case may be, for a period not exceeding thirty days;

(b) by the Commissioner, for a further period not exceeding thirty days, beyond the period specified in clause (a).”.

7. In section 31 of the principal Act, in sub-section (2), for the proviso, the following proviso shall be substituted, namely:-- **Amendment of section 31.**

“Provided that the Government may, on the recommendations of the Council, by notification,--

(a) specify the categories of services or supplies in respect of which a tax invoice shall be issued, within such time and in such manner as may be prescribed;

(b) subject to the condition mentioned therein, specify the categories of services in respect of which--

(i) any other document issued in relation to the supply shall be deemed to be a tax invoice; or

(ii) tax invoice may not be issued.”.

8. In section 51 of the principal Act,-

(1) for sub-section (3), the following sub-section shall be substituted, namely:-- **Amendment of section 51.**

“(3) A certificate of tax deduction at source shall be issued in such form and in such manner as may be prescribed.”.

(2) sub-section (4) shall be omitted.

**Amendment
of section
122.**

9. In section 122 of the principal Act, after sub-section (1), the following sub-section shall be inserted, namely:-

“(1A) Any person who retains the benefit of a transaction covered under clauses (i), (ii), (vii) or clause (ix) of sub-section (1) and at whose instance such transaction is conducted, shall be liable to a penalty of an amount equivalent to the tax evaded or input tax credit availed of or passed on.”.

**Amendment
of section
132.**

10. In section 132 of the principal Act, in sub-section (1),--

(1) for the words “Whoever commits any of the following offences”, the words “Whoever commits, or causes to commit and retain the benefits arising out of, any of the following offences” shall be substituted.

(2) for clause (c), the following clause shall be substituted, namely:--

“(c) avails input tax credit using the invoice or bill referred to in clause (b) or fraudulently avails input tax credit without any invoice or bill;”.

(3) in clause (e), the words “, fraudulently avails input tax credit” shall be omitted.

**Amendment
of section
140.**

11. In section 140 of the principal Act, with effect from the 1st day of July, 2017,--

(1) in sub-section (1), for the words “not later than ninety days after the said day,”, the words “within such time and” shall be substituted.

(2) in sub-section (2), after the words “appointed day”, the words “within such time and” shall be inserted.

(3) in sub-section (3), for the words "goods held in stock on the appointed day subject to", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed, subject to" shall be substituted.

(4) in sub-section (5), for the words "existing law", the words "existing law, within such time and in such manner as may be prescribed" shall be substituted.

(5) in sub-section (6), for the words "goods held in stock on the appointed day", the words "goods held in stock on the appointed day, within such time and in such manner as may be prescribed," shall be substituted.

12. After section 168 of the principal Act, the following section shall be inserted, namely,-

Insertion
of new
section
168A.

"Power of
Government to
extend time
limit in special
circumstances.

168A. (1) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, by notification, extend the time limit specified in, or prescribed or notified under this Act in respect of actions which cannot be completed or complied with due to force majeure.

(2) The power to issue notification under sub-section (1) shall include the power to give retrospective effect to such notification from a date not earlier than the date of commencement of this Act.

Explanation:- For the purpose of this section, the expression "force majeure" means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act."

13. In section 172 of the principal Act, in sub-section (1), in the proviso, for the words "three years", the words "five years" shall be substituted.

Amendment
of section
172.

Amendment
of Schedule
II.

14. In Schedule II to the principal Act, in paragraph 4, the words "whether or not for a consideration," at both the places where they occur, shall be omitted and shall be deemed to have been omitted with effect from the 1st day of July, 2017.

Retrospective
exemption
from, or
levy or
collection
of, State tax
in certain
cases.

15. (1) Notwithstanding anything contained in the Notification No: 1/2017 of the Government of Telangana issued vide G.O.Ms.No.110, Revenue (Commercial Taxes-II) Department, Dated: 29.06.2017, on the recommendations of the Council, in exercise of the powers conferred under sub-section (1) of section 9 of the Telangana Goods and Services Tax Act, 2017,-

(i) no State tax shall be levied or collected in respect of supply of fishmeal (falling under heading 2301), during the period commencing from the 1st day of July, 2017 and ending with the 30th day of September, 2019 (both days inclusive);

(ii) State tax at the rate of six per cent. shall be levied or collected in respect of supply of pulley, wheels and other parts (falling under heading 8483) and used as parts of agricultural machinery (falling under headings 8432, 8433 and 8436), during the period commencing from the 1st day of July, 2017 and ending with the 31st day of December, 2018 (both days inclusive).

(2) No refund shall be made of all such tax which has been collected, but which would not have been so collected, had sub-section (1) been in force at all material times.

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