



తెలంగాణ రాజపత్రము
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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 29th November, 2017 and the said assent is hereby first published on the 2nd December, 2017 in the Telangana Gazette for general information:—

ACT No. 26 OF 2017.

**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-eighth Year of the Republic of India, as follows:—

1. (1) This act may be called the Telangana Value Added Tax (Second Amendment) Act, 2017.

(2) It shall be deemed to have come into force with effect from 17.06.2017.

Short title
and
commence-
ment.

Amend-
ment of
section 20.
Act No.5
of 2005.

2. In the Telangana Value Added Tax Act, 2005 (hereinafter referred to as the principal Act), in section 20, in sub-section (4), for the words "four years", the words "six years" shall be substituted.

Amend-
ment of
section 21.

3. In the principal Act, in section 21, -
(i) after sub-section (1), the following sub-section shall be inserted, namely, -

Central
Act No. 38
of 1949.

"(1-A) (a) Every VAT dealer shall within such time as may be prescribed, furnish certificates of 'Annual Consolidated Statement of Turnovers', along with other statements as may be prescribed, duly certified by a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 or Sales Tax Practitioner, enrolled with the Commercial Taxes Department:

Provided that the VAT dealer, whose turnover is less than Rs. 50 lakhs per annum, may opt to submit the statements as may be prescribed, by self certification, or certified by the Sales Tax Practitioner, enrolled with the Commercial Taxes Department:

(b) Any VAT dealer, who fails to furnish the certificates along with other statements under clause (a) on or before the prescribed date in the manner prescribed shall be liable to pay penalty as may be prescribed.";

(ii) in sub-section (3), for the words "four years" occurring at two places, the words "six years" shall be substituted;

(iii) in sub-sections (4) and (6), for the words "four years", the words "six years" shall be substituted;

(iv) in sub-sections (7) and (8), for the words "four years or six years, as the case may be", the words "six years" shall be substituted.

4. In the principal Act, in section 31, in sub-section (1), - **Amend-
ment of
section 31.**
- (i) the first proviso shall be omitted;
- (ii) after omitting the first proviso, in the existing proviso, for the words "provided further that", the words "provided that" shall be substituted.
5. In the principal Act, in section 32, in sub-sections (3), (6) and (7), for the words "four years", the words "six years" shall be substituted. **Amend-
ment of
section 32.**
6. In the principal Act, in section 57, in sub-section (5) and the proviso thereunder, for the words "three years", the words "six years" shall be substituted. **Amend-
ment of
section 57.**
7. The Telangana Value Added Tax (Amendment) Ordinance, 2017 is hereby repealed. **Repeal of
Ordinance 2
of 2017.**

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