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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 7th April, 2015 and the said assent is hereby first published on the 9th April, 2015 in the Telangana Gazette for general information.

ACT No. 4 OF 2015.

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

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

1. (1) This Act may be called the Telangana Value Added Tax (Amendment) Act, 2015.

Short title
and
commence-
ment.

(2) It shall come into force on such date as the State Government may by notification, appoint.

J. A. 2

[1]

Amendment
of section
13.
Act 5 of
2005.

2. In the Telangana Value Added Tax Act, 2005, (hereinafter referred to as the principal Act), in section 13, for sub-section (1), the following shall be substituted, namely,--

"(1) Subject to the conditions, prescribed if any, an input tax credit shall be allowed to the TVAT dealer for the tax charged and paid by the seller in respect of all purchases of taxable goods, made by the purchaser vat dealer during the tax period, if such goods are purchased within the State from a registered VAT dealer for the purpose of,--

(i) Resale by him within the State; or use as input in the manufacturing or processing of goods in the State; or

(ii) Use as containers, labels and other materials for packing of goods in the State; or

(iii) Use as capital goods in the manufacture of taxable goods; or

(iv) Sale in the course of inter-state trade or commerce falling under sub-section (1) of the Central Sales Tax Act, 1956.

Central Act
74 of
1956.

Provided that no input tax credit shall be allowed in respect of the tax paid on the purchase of goods specified in Schedule - VI and input tax credit, if already allowed, shall be reversed in the manner, as may be prescribed.

(1-A). Notwithstanding anything contained in this section, where any registered dealer has sold goods at a price lesser than the price of the goods purchased by him, the amount of the input tax credit shall be restricted to the amount of output tax."

Amend-
ment of
section 20.

3. In the principal Act, in section 20, in sub-section (1), after the words "submit such return or returns, along with" the words "the annexures as may be prescribed and the" shall be inserted.

4. In the principal Act, in section 22,--

Amend-
ment of
section
22.

(i) after sub-section (3-B), the following sub-sections shall be inserted, namely,--

“(3-C) The Food Corporation of India and the Civil Supplies Corporation, Telangana Unit, shall collect 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 on the immediate next working day from the date of collection in the manner as may be prescribed.

(3-D) The Distilleries and Breweries, shall collect tax at source on the sale of old empty bottles effected by the dealers to them at the rates prescribed under the relevant schedule under the Act and remit the tax so collected to the State Government on the immediate next working day from the date of collection in the manner as may be prescribed.”;

(ii) in sub-section (4), after the expression “or sub-section (3-B)” the expression “or sub-section (3-C) or sub-section (3-D)” shall be inserted.

A. SANTHOSH REDDY,

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