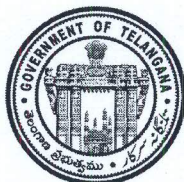


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**THE TELANGANA GAZETTE**  
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No. 9] HYDERABAD, FRIDAY, JANUARY 20, 2017.

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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 19th January, 2017 and the said assent is hereby first published on the 20th January, 2017 in the Telangana Gazette for general information:—

**ACT No. 9 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-seventh Year of the Republic of India as follows:—

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

(2) (i) section 2, shall come into force with immediate effect;

Short title  
and  
commence-  
ment.

[1]

A 288 rsn

(ii) section 3, shall be deemed to have come into force with effect from 27.10.2016;

(iii) (a) sub-sections (1), (2) and (3) of section 4, shall be deemed to have come into force with effect from 27.9.2016; and

(b) sub-section (4) of section 4, shall be deemed to have come into force with effect from 02.12.2016.

Amend-  
ment of  
section 22.  
Act No.5  
of 2005.

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

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

“(3-F) Any person or authority, notified by the Commissioner, shall deduct from out of the amounts payable by him to a dealer in respect of purchase of any goods from such dealer, an amount at the rate specified in such notification. The notified person or authority, deducting such tax at source, shall remit it in the manner as may be prescribed.”;

(ii) in sub-section (4), after the expression “or sub-section (3-E)”, the expression “or sub-section (3-F)” shall be substituted.

Amend-  
ment of  
Schedule-I.

3. In the principal Act, in Schedule-I, after the entry at serial number 65, the following entry along with Note shall be added, namely,-

“66. Nutritious Foods (Ready to Cook Food Mixes and Ready to eat food) supplied by M/s. Telangana Foods to the Director, Women Development and Child Welfare Department, Government of Telangana through ICDS (Integrated Child Development Services) Projects meant for malnourished Pre-School & School going children, Pregnant Women and Lactating mothers under the



Supplementary Nutrition Programme sponsored by Central and State Governments.

Note: M/s. Telangana Foods is not entitled to claim Input Tax Credit on the relevant inputs.”

4. In the principal Act, in Schedule VI,

Amend-  
ment of  
Schedule-VI.

(1) In the Table, against Item No. 1-C, the words “Wine and” shall be omitted;

(2) In the Table, after Item No. 1-F, the following Item No. 1-G shall be added, namely,-

|      |  |  |     |
|------|--|--|-----|
| “1-G | Wine bottled and / or packed in India as per the provisions of the Telangana Excise Act, 1968. | At the point of first sale in the State.”. | 70% |
|------|--|--|-----|

(3) In the Explanations I and II, for the expression “(1-A to 1-F)”, the expression “(1-A to 1-G)” shall be substituted;

(4) In the Table, for Item Nos. 1-A to 1-C, the following shall be substituted, namely,-

|      |   |  |     |
|------|---|--|-----|
| “1-A | Indian Made Foreign Liquor (other than Beer, Wine and Ready to drink varieties) bottled and/or packed in India as per the provisions of Telangana Excise Act, 1968, but excluding Toddy and Arrack. | At the point of first sale in the State.   | 70% |
| 1-B  | Beer bottled and / or packed in India as per the provisions of the Telangana Excise Act, 1968.  | At the point of first sale in the State.   | 70% |
| 1-C  | Ready to drink varieties bottled and/or packed in India as per the provisions of the Telangana Excise Act, 1968.  | At the point of first sale in the State.”. | 70% |

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

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