

**GOVERNMENT OF TELAGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Act No. 23 Of 2017) – State Tax – Rates of Tax on Goods and Services – Certain amendments - Notification - Orders – Issued.

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**G.O.Ms No.227**

**Revenue (CT-II) Department**

**Date:05.10.2017.  
Read the following:-**

1. G.O.Ms No. 110, Revenue (CT-II) Department, Dt. 29.06.2017.
2. From Commissioner of State Tax, Telangana, Hyderabad, CCT's Ref No. A(1)/75/2017, Dt.30.08.2017.

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**ORDER :**

The appended Notifications shall be published in an Extra-ordinary issue of Telangana Gazette Dated:05.10.2017.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase,  
(Publication Wing) Telangana State, Hyderabad, for publication of the Notification  
(He is requested to supply (50) copies of the notification to this Department and  
(300) copies to Commissioner of Commercial Taxes, Telangana State,  
Hyderabad).

The Commissioner of Commercial Taxes Dept., Telangana State, Hyderabad.  
The General Administration (Vigilance & Enforcement) Dept., Telangana State,  
B.R.K.R. Bhavan, Hyderabad.  
The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.  
The Director General, General Administration (Vigilance & Enforcement) Dept.,  
Telangana State, B.R.K.R.Buildings, Hyderabad.

**Copy to:**

The Accountant General, O/o. the Accountant General, Telangana State, Hyd.  
The Law (A) Department, Telangana State, Hyderabad.  
The P.S. to the Principal Secretary to Hon'ble CM, Govt., of TS., Hyderabad.  
The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department  
SF/SC's.

**// FORWARDED :: BY ORDER //**

**SECTION OFFICER**

**(P.T.O. for Notification)**

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the Government of Telangana, hereby makes the following further amendment to the Notification No. 1/2017 – **State Tax (Rate)** issued in G.O.Ms No. 110, Revenue (CT-II) Department, Government of Telangana, Dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, Dt. 30-06-2017 as amended from time to time, namely:-

2. This Notification shall be deemed to have come into force with effect from 18.08.2017.

## **AMENDMENTS**

In the said notification, in Schedule-III – 9%, after serial number 452 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely,-

(1)	(2)	(3)
452A	4011 70 00	Tyre for tractors
452B	4013 90 49	Tube for tractor tyres
452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
452D	8413 81 90	Hydraulic Pumps for Tractors
452E	8708 10 10	Bumpers and parts thereof for tractors
452F	8708 30 00	Brakes assembly and its parts thereof for tractors
452G	8708 40 00	Gear boxes and parts thereof for tractors
452H	8708 50 00	Transaxles and its parts thereof for tractors
452I	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof (ii) Cooling system for tractor engine and parts thereof
452K	8708 92 00	Silencer assembly for tractors and parts thereof
452L	8708 93 00	Clutch assembly and its parts thereof for tractors
452M	8708 94 00	Steering wheels and its parts thereof for tractor
452N	8708 99 00	Hydraulic and its parts thereof for tractors
452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors”

## **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the State Government on the recommendations of the Council hereby makes the following amendments to the notification No. 11/2017 **State Tax (Rate)** issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in

Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017 as amended from time to time, namely:-

### **AMENDMENTS**

In the said Notification, in the Table,-

- (i) against serial number 3, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely,-

(3)	(4)	(5)
<p>“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of, -</p> <p>(a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958);</p> <p>(b) canal, dam or other irrigation works;</p> <p>(c) pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p> <p>(ii) after item (iii) in coloumn (3),(4) &amp;(5) the following items are i.e.,(iv), (v) &amp; (vi) shall be added namely,-</p>	6	-
<p>(iv) Composite supply of works contract as defined in clause (119) of Section 2 of the Telangana Goods and Services Tax Act, 2017 supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv Awaas Yojana</p> <p>(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana,</p>	6	-

<p>only for existing slum dwellers;</p> <p>(d) a civil structure or any other original works pertaining to the "Beneficiary led individual house construction / enhancement" under the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p>		
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, excluding monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(1) the "Affordable Housing in Partnership" component of the Housing for All (Urban) Mission/Pradhan Mantri Awas Yojana;</p> <p>(2) any housing scheme of a State Government;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages;</p>	6	-
<p>(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.</p>	9	-";

- (iii) against serial number 8, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely,-

(3)	(4)	(5)
“(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-”;

- (iv) against serial number 9, for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.-</i> “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	Provided that the goods transport agency opting to pay State Tax @ 6% under this entry shall, thenceforth, be liable to pay State tax @ 6% on all the services of GTA supplied by it.”;

- (v) against serial number 10, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-”;

- (vi) against serial number 11, for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	Provided that the goods transport agency opting to pay State tax @ 6% under this entry shall, thenceforth, be liable to pay State Tax @ 6% on all the services of GTA supplied by it.”;

- (vii) against serial number 26:-  
(a) in column (3), in item (i),-

(A) for sub-item (b), the following sub-item shall be substituted, namely:-

“(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(B) the *Explanation* under sub item (e) shall be omitted;

(b) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
“(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	2.5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	-”;

(viii) for serial number 27 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“27	<b>Heading 9989</b>	“(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-”;

(ix) against serial number 34, in column (3), in item (i), after the word “drama”, the words “or planetarium” shall be inserted.

2. This Notification shall be deemed to have come into force with effect from 22.08.2017.

### **NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the State Government on the recommendations of the Council hereby makes the following amendments in the notification No. 12/2017 **State Tax (Rate)** issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette,

Part-I Extraordinary No. 191/A, dt. 30-06-2017 as amended from time to time, namely:-

### **AMENDMENTS**

In the said Notification:-

(i) in the Table,-

(a) after serial number 9 and the entries relating thereto, the following shall be inserted, namely;-

(1)	(2)	(3)	(4)	(5)
"9A	Chapter 99	Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.";

(b) after serial number 11 and the entries relating thereto, the following shall be inserted, namely;-

(1)	(2)	(3)	(4)	(5)
"11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Government by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System (PDS) against consideration in the form of commission or margin.	Nil	Nil";

(c) against serial number 35, in column (3),-

(i) in item (h), for the words "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the words, brackets and letters "Restructured Weather Based Crop Insurance Scheme (RWCIS)" shall be substituted;

(ii) in item (j), for the words "National Agricultural Insurance Scheme (Rashtriya Krishi Bima Yojana)", the words, brackets and letters "Pradhan Mantri Fasal BimaYojana (PMFBY)" shall be substituted;

(ii) in the heading Explanation, after clause (ii), the following clause shall be added, namely;-

"(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."



2. This Notification shall be deemed to have come into force with effect from 22.08.2017.

### **NOTIFICATION**

In exercise of the powers conferred by sub-section (3) of Section 9 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the State Government on the recommendations of the Council hereby makes the following amendments in the notification No. 13/2017 **State Tax (Rate)** issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017 as amended from time to time, namely:-

### **AMENDMENTS**

In the said notification:-

- (i) in the Table, against serial number 1, in column (2), after the words and brackets "goods transport agency (GTA)" the words and figure ", who has not paid State Tax at the rate of 6%," shall be inserted;
- (ii) in the Explanation, after clause (d), the following clause shall be added, namely;-  
 "(e) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm."

2. This Notification shall be deemed to have come into force with effect from 22-08-2017.

### **NOTIFICATION**

In exercise of the powers conferred by sub-section (5) of section 9 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the State Government on the recommendations of the Council hereby makes the following amendments in the notification No. 17/2017 **State Tax (Rate)** issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017 as amended from time to time, namely:-

### **AMENDMENTS**

In the said notification, in the first paragraph, after clause (ii), the following clause shall be inserted namely;-

- (iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Telangana Goods and Services Tax Act."

2. This Notification shall be deemed to have come into force with effect from 22.08.2017.

**SOMESH KUMAR**  
**PRINCIPAL SECRETARY TO GOVERNMENT**

**// FORWARDED :: BY ORDER //**

**SECTION OFFICER**

