

GOVERNMENT OF TELANGANA  
ABSTRACT

The Telangana Goods and Services Tax Rules, 2017 – Cross empowerment to the Proper Officers appointed under CGST Act under Section 54 and 55 – Notification - Orders - Issued.

---

Revenue (CT-II) Department

G.O.Ms No.285

Date:18.12.2017.

Read :-

From the Commissioner of State Tax, Telangan, Hyderabad, Lr No. CST's Ref No. A(1)/70/2017, Dt. 06-11-2017.

\*\*\*\*\*

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette dt: 18-12-2017.

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 6 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017)(hereafter in this notification referred to as the "Telangana Goods and Services Tax Act") , on the recommendations of the Council, the State Government hereby specifies that the officers appointed under the Central Goods and Services Tax Act, 2017(Act No. 12 of 2017), who are authorized to be the proper officers for the purposes of section 54 or section 55 of the said Act (hereafter in this notification referred to as "the said officers") by the Commissioner of the said Act, shall act as proper officers for the purpose of sanction of refund under section 54 or section 55 of the Telangana Goods and Services Tax Act read with the Rules made there under except Rule 96 of the Telangana Goods and Services Tax Rules, 2017, in respect of a registered person located in the territorial jurisdiction of the said officers who applies for the sanction of refund to the said officers.

2. This Notification shall be deemed to have come into force with effect from 13<sup>th</sup> day of October, 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.

(PTO)

::2::

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