

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – amendment to notification issued in G.O.Ms.No.109, Revenue (CT-II) Department, Dt.24.06.2017 – Notification - Orders - Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 48**

**Dated: 09-05-2025**

**Read the following:-**

1. G.O.Ms.No.109, Revenue (CT-II) Department, Dt.24.06.2017.
2. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.24/2024 -Central Tax, Dt.09.10.2024.
3. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr.No. CCT's Ref No. A(1)/29/2017, Dt.08.02.2025.

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**ORDER:-**

The following Notification shall be published in an Extra-ordinary issue of the Telangana Gazette, Dated:09.05.2025.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (2) of section 23 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification issued in G.O.Ms No. 109, Revenue (CT-II) Department, Dt 24.06.2017, namely: -

**AMENDMENT**

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :-

“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (Central Act No.51 of 1975).”.

2. This notification shall come into force with effect from 10<sup>th</sup> day of October, 2024.

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

**S.A.M.RIZVI**

**PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (It is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

**Copy to:**

The Accountant General, Telangana, Hyderabad.

The Law (A) Department.

The P.S. to Secretary (MR) to Hon'ble Chief Minister.

The P.S. to Principal Secretary to Government, Revenue (CT&Ex.) Department.

Sf /Sc.

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

**SECTION OFFICER**