

**GOVERNMENT OF TELANGANA
ABSTRACT**

State Tax Rates Notification – Further Amendments on Rates of Tax - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 53

Dated: 12-05-2025

Read the following:-

1. G.O.Ms.No.110, Revenue (CT-II) Department, Dt.29.06.2017.
2. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 01/2025-Central Tax (Rate), Dt.16-01-2025.
3. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 02/2025- Central Tax (Rate), Dt.16-01-2025.
4. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 03/2025- Central Tax (Rate), Dt.16-01-2025.
5. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 04/2025- Central Tax (Rate), Dt.16-01-2025.
6. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 05/2025- Central Tax (Rate), Dt.16-01-2025.
7. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 06/2025- Central Tax (Rate), Dt.16-01-2025.
8. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 07/2025- Central Tax (Rate), Dt.16-01-2025.
9. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 08/2025- Central Tax (Rate), Dt.16-01-2025
10. From the Commissioner of Commercial Taxes(FAC), Telangana, Hyderabad, Lr. No.A(1)/75/2017, Dt. 31-01-2025.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of the Telangana Gazette, Dated:12.05.2025.

NOTIFICATION No. 01/2025 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the notification No. 1/2017-StateTax (Rate), issued in G.O.Ms.No.110, Revenue (CT.II) Department, Dt:29.06.2017, published in the Telangana Gazette Part-I, Extraordinary No.191/A, Dt:30.06.2017, and as amended subsequently from time to time, namely:-

In the said notification, -

- (a) in the Schedule I – 2.5%, after S. No. 98A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

"98B	1904	Fortified Rice Kernel (FRK)";
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- (b) in the Schedule III – 9%, against S. No. 15, in column (3), after the words “commonly known as Murki”, the words “, Fortified Rice Kernel (FRK)” shall be

inserted;

- (c) after the Schedule VII, in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely: -

“(ii) The expression ‘pre-packaged and labelled’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (Central Act No.1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force with immediate effect.

NOTIFICATION No. 02/2025 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 2/2017-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 and as amended from time to time, namely:-

In the said notification, -

- (a) in the Schedule, after S.No.105 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

"105A	30	Gene Therapy”;
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- (b) in the Explanation, for clause (ii) and the proviso appended to it, the following clause shall be substituted, namely:-

“(ii) The expression ‘pre-packaged and labelled ’ means all commodities that are intended for retail sale and containing not more than 25 kg or 25 litre, which are ‘pre-packed’ as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.”.

2. This notification shall come into force with immediate effect.

NOTIFICATION No. 03/2025 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments to the notification No.11/2017-State Tax (Rate) issued in G.O.Ms.No.110, Revenue Department, dated 29.06.2017, read with in the notification issued in G.O. Ms No. 253, Revenue (CT-II) Department, Dt. 23-11-2017, as amended from time to time:-

In the said notification, in the Table, against S. No. 1, in column 3, after the end of words and symbols “(b) Fortified Rice Kernel (Premix) supply for ICDS or similar scheme duly approved by the Central Government or any State Government”, the words and symbols, “(c) food inputs for (a) above.” shall be inserted.

2. This notification shall come into force with immediate effect.

NOTIFICATION No. 04/2025 - State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification issued in to the notification No.11/2017-State Tax (Rate) issued in G.O.Ms.No.110, Revenue Department, dated 29.06.2017, read with G.O. Ms No. 46, Revenue (CT-II) Department, Dt. 28-02-2018, as amended from time to time:-

In the said notification, in the TABLE, against S. No. 4, in column (4), for the entry “6%”, the entry “9%” shall be substituted.

2. This notification shall come into force with immediate effect

NOTIFICATION No. 05/2025 - State Tax (Rate)

In exercise of the powers conferred by sub-sections (1), (3), and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in 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, and as amended subsequently from time to time namely:-

In the said notification,-

- (i) in paragraph 4 relating to Explanation, with effect from the 1st day of April, 2025,-

- (a) clause (xxxv) shall be omitted;
(b) for clause (xxxvi), the following clause shall be substituted, namely:-

“ (xxxvi) “Specified premises”, for a financial year, means,-

(a) a premises from where the supplier has provided in the preceding financial year, ‘hotel accommodation’ service having the value of supply of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent; or

(b) a premises for which a registered person supplying ‘hotel accommodation’ service has filed a declaration, on or after the 1st of January and not later than 31st of March of the preceding financial year, declaring the said premises to be a specified premises; or

(c) a premises for which a person applying for registration has filed a declaration, within fifteen days of obtaining acknowledgement for the registration application, declaring the said premises to be a specified premises;”;

- (ii) after Annexure VI, the following Annexures shall be inserted, namely:-

“Annexure VII

OPT-IN DECLARATION FOR REGISTERED PERSON

(See para 4(xxxvi))

**Declaration by a registered person supplying hotel accommodation service
before the
jurisdictional GST authority declaring the premises to be a ‘specified premises’.**

Reference No.-

Date: -

1. I/We (name of Person) do hereby declare that the premises at(address)..... shall be a 'specified premises' for the Financial Year(yyyyyy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

GSTIN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as a 'specified premises' for a Financial Year, shall be filed by a registered person on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
2. The above declaration shall have to be filed separately for each premises.

“Annexure VIII

OPT-IN DECLARATION FOR PERSON APPLYING FOR REGISTRATION

(See para 4(xxxvi))

Declaration by a person applying for registration before the jurisdictional GST authority declaring the premises to be a 'specified premises'.

Reference No.-

Date: -

1. I/We (name of Person) have applied for registration vide ARN No. and do hereby declare that the premises at(address)..... shall be a 'specified premises' from the effective date of registration till the end of the Financial Year.
2. Further, I/We understand the said declaration will apply to the subsequent Financial Years also, unless I/We declare the premises as not a 'specified premises' by filing a declaration in the format specified at Annexure IX.

Legal Name: -

ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note: The above declaration shall have to be filed separately for each premises.

“Annexure IX

OPT-OUT DECLARATION

(See para 4(xxxvi))

Declaration by a registered supplier of hotel accommodation service before the jurisdictional GST authority declaring the premises as not a ‘specified premises’

Reference No.-

Date: -

1. I/We (name of Person) do hereby declare that the premises at(address)..... shall not be a ‘specified premises’ for the Financial Year(yyyy-yy).....
2. Further, I/We understand the said declaration will apply to the entire Financial Year specified in (1) above and will continue to apply to subsequent Financial Years also, unless I/We declare the premises to be a ‘specified premises’ by filing a declaration in the format specified at Annexure VII.

Legal Name: -

GSTIN/ARN: -

PAN No.

Name of Authorized Signatory:

Signature of Authorized Signatory:

(Dated acknowledgment)

Note:

1. The above declaration, declaring the premises as not a ‘specified premises’, for a Financial Year, shall be filed on or after 1st of January of the preceding Financial Year but not later than 31st of March of the preceding Financial Year.
 2. The above declaration shall have to be filed separately for each premises.
2. This notification shall come into force with effect from the 16th day of January, 2025.

NOTIFICATION No. 06/2025 - State Tax (Rate)

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend 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, and as amended subsequently from time to time namely:-

- (i) In the said notification, in the Table, -

- (A) against serial number 25A, in column (3), for the words “transmission and distribution” wherever occurring, the words “transmission or distribution” shall be substituted;
- (B) after serial number 36A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“36B	Heading 9971 or Heading 9991	Services of insurance provided by the Motor Vehicle Accident Fund, constituted under section 164B of the Motor Vehicles Act, 1988 (59 of 1988), against contributions made by insurers out of the premiums collected for third party insurance of motor vehicles.	Nil	Nil

- (C) against serial number 69, in the entry in column (3), after item (e), the following item shall be inserted, namely :-

“(f) a training partner approved by the National Skill Development Corporation,”

- (ii) in paragraph 2 of the said notification,-

- (A) item (w) shall be omitted with effect from the 1st day of April, 2025;
- (B) after item (zj), the following item shall be inserted, namely: -

“(zja) “insurer” has the same meaning as assigned to it in sub-section (9) of section 2 of the Insurance Act, 1938 (4 of 1938).”.

2. This notification shall come into force with effect from the 16th day of January, 2025.

NOTIFICATION No. 07/2025 - State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of Section 9 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 further 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, and as amended subsequently from time to time namely:-

In the said notification, in the Table,--

- (A) against serial number 4, in column (3), after the words “Any person”, the words “other than a body corporate” shall be inserted.
- (B) against serial number 5AB, in column (4), after the words “Any registered person”, the words “other than a person who has opted to pay tax under composition levy” shall be inserted.

2. This notification shall come into force with effect from the 16th day of January, 2025.

NOTIFICATION No. 8/2025 – State Tax (Rate)

In exercise of the powers conferred by sub-section (5) of Section 9 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

further 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, and as amended subsequently from time to time namely:-

1. In the said notification, in the Explanation, for item (c), the following shall be substituted, namely,-

“ “specified premises” has the same meaning as assigned to it in clause (xxxvi) of paragraph 4 of notification number 11/2017-State Tax (Rate) issued in G.O.Ms.No.110, Revenue (CT-II) Department, dt.29.06.2017.

2. This notification shall come into force with effect from the 1st day of April, 2025.

(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, JeevanBharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, BasheerBagh, 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