

**GOVERNMENT OF TELANGANA
ABSTRACT**

RULES- The Telangana Goods and Services Tax Rules, 2017 Amendment –
Notification-Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 55

Dated: 12-05-2025

Read the following:-

1. G.O.Ms No. 121 Revenue (CT-II) Department, Dt: 30-06-2017.
2. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 11/2025 - Central Tax, dt.27.03.2025.
3. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr. No. CCT's Ref No. A(1)/70/2017, Dt.08 -04-2025.

ORDER:-

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

NOTIFICATION

2. In exercise of the powers conferred by section 164 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 rules further to amend the Telangana Goods and Services Tax Rules, 2017 issued in G.O.Ms.No.121, Revenue (CT-II) Department, dated:30.06.2017 and as amended subsequently from time to time, namely:—

AMENDMENTS

1. (1) These Rules may be called the Telangana Goods and Services Tax (Second Amendment) Rules, 2025.
(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Telangana Goods and Services Tax Rules, 2017,—
(a) in rule 164, —
 - (i) in sub-rule (4), after the words “after payment of the full amount of tax”, the words “related to period mentioned in the said sub-section and” shall be inserted.
 - (ii) after sub-rule (4), the following Explanation shall be inserted, namely: -

“Explanation, - No refund shall be available for any tax, interest, and penalty, which has already been discharged for the entire period, prior to the commencement of the Telangana Goods and Services Tax (Second Amendment) Rules, 2025, in cases where a notice or statement or order mentioned in sub-section (1) of section 128A, includes a demand of tax, partially for the period mentioned in the said sub-section and partially for a period other than mentioned in the said sub-section.”.

[P.T.O]

(b) in rule 164, in sub-rule 7, after the first proviso, the following proviso shall be inserted, namely: -

“Provided further that where the notice or statement or order mentioned in sub-section(1) of section 128A of the Act includes demand of tax, partially for the period mentioned in the said subsection and partially for the period other than that mentioned in the said sub-section, the applicant instead of withdrawing the appeal, shall intimate the appellate authority or Appellate Tribunal that he does not wish to pursue the appeal for the period mentioned in the said sub-section and the relevant authority shall, after taking note of the said request, pass such order for the period other than that mentioned in the said sub-section, as he thinks just and proper.

Explanation,— For the removal of doubt, it is clarified that the appeal application shall be deemed to have been withdrawn to the extent of the said intimation for the period from the 1st July, 2017 to the 31st March, 2020 or part thereof, for the purpose of sub-clause (3) of section 128A.”

(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