

**GOVERNMENT OF TELANGANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – Waiver of late fee referred to in section 47 of the Telangana Goods and Services Tax Act, 2017 in respect of the return to be furnished under section 44 of the Telangana Goods and Services Tax Act, 2017 – Notification - Orders - Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 56**

**Dated: 12-05-2025**

**Read the following:-**

1. Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 08/2025, Central Tax, Dt. 23.01.2025.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr.No. CCT's Ref.No.A(1)/86/2019, 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:12.05.2025.

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act upto the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

2. This notification shall be deemed to have come into force with effect from the 23<sup>rd</sup> day of January, 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, 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**