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. 57

Dated: 12-05-2025 Read the following :-

- 1. G.O.Ms.No.121 Revenue (CT-II) Department, Dt: 30.06.2017.
- Government of India, Ministry of Finance (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 07/2025 - Central Tax, dt.23.01.2025.
- 3. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr. No. CCT's Ref. No. A(1)/70/2017, Dt.08.02.2025.

ORDER:-

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

NOTIFICATION

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:-

- 1. (1) These Rules may be called the Telangana Goods and Services Tax (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 (hereinafter referred to as the said rules), with effect from a date to be notified, after rule 16, the following rule shall be inserted, namely: -

"16A. Grant of temporary identification number. - Where a person is not liable to registration under the Act but is required to make any payment under the provisions of the Act, the proper officer may grant the said person a temporary identification number and issue an order in Part B of FORM GST REG-12.".

3. In the said rules, with effect from a date to be notified, in rule 19, in sub-rule (1), after the words, letters and figures "FORM GST REG-10", the words, letters and figures "or in the intimation furnished by the composition taxpayer in FORM GST CMP-02" shall be inserted.

4. In the said rules, with effect from a date to be notified, in rule 87, in the sub-rule (4), after the words "common portal", the words, figures and letters "as per rule 16A" shall be inserted.

5. In the said rules, with effect from a date to be notified, for FORM REG-12, the following form shall be substituted, namely:–

"FORM GST REG-12

[See rule16(1), 16A]

Date:

Reference No:

То

(Name):

(Address):

[P.T.O]

-2-

Temporary Registration Number/Temporary Identification Number

Order of Grant of Temporary Registration/Suo Moto Registration/ Temporary Identification Number

Whereas the undersigned has sufficient reason to believe that you are liable for registration under the Act, and therefore, you are hereby registered on a temporary basis. The particulars of the business as ascertained from the business premises are given as under:

PART A

	Details c	f person to whom temporary re	egistration granted								
1.	Name and I	_egal Name, if applicable									
2.	Gender		Male/Female/Other								
3.	Father'sNam	ne									
4.	DateofBirth		DD/MM/YYYY								
5.		BuildingNo./FlatNo. FloorNo. NameofPremises/Building Road/Street Town/City/Locality/Village Block/Taluka District State PINCode Account Number of the									
7.	person, if av MobileNo.										
7. 8.	EmailAddre	SS									
9.	· ·	any o./ Passport No./ Driving ./ Aadhaar No./Other)									
10.	Reasons fo	r temporary registration									
11.	Effective da	te of registration/ temporaryID									
12.	Registratior	Registration No. /Temporary ID									

13. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by	
the applicant (Upto 10 Bank Accounts to be	
reported)	

Details of Bank Account 1

Account													
Number													
Type of							IFS	С					
Account													
BankName													
Branch													
Address	Tob	be a	auto-	рор	ulate	ed (E	dit n	node)				

Note – Add more bank accounts.

-3-

(Upload of Seizure Memo /Detention Memo/ Any other supporting documents) << You are hereby directed to file application for proper registration within ninety days of the issue of this order>>

Signature

Place

Date:

<<Name of the Officer>>:

Designation/Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority.

PART B

Whereas the undersigned has sufficient reason to believe that you are liable to make any payment under the Act, and therefore, you are hereby granted a temporary identification number as per the following details:

Details of person to whom temporary identification number has been granted										
1.	Name and	Legal Name, if applicable								
2.	Gender		Male/Female/Other							
3.	Father's Na	me								
4.	Date of Birt	h	DD/MM/YYYY							
		BuildingNo./FlatNo.								
		FloorNo.								
		NameofPremises/Building								
	Address of the Person	Road/Street								
5.		Town/City/Locality/Village								
		Block/Taluka								
		District								
		State								
		PINCode								
6.		Account Number of the								
	person, if a	vailable								
7.	MobileNo.									
8.	EmailAddre	ess								
9.		any (VoterIDNo./Passport No./ ense No./ Aadhaar No./ Other)								
10.	Effective da	ate of temporary ID								
11.	Temporary									

12. Details of Bank Accounts (s) [Optional]

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)

Details of Bank Account

Account												
Number												
Type of							IFS	С				
Account												
BankName												
Branch												
Address	Tob	be a	uto-p	popu	late	d(Ed	itmo	de)				

Note – Add more bank accounts.

Signature

<<Name of the Officer>>:

Place

Date:

Designation/Jurisdiction:

Note: A copy of the order will be sent to the corresponding Central/ State Jurisdictional Authority."

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

S.A.M.RIZVI PRINCIPAL SECRETARY TO GOVERNMENT

То

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