

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Circular

CCT's Ref No. A(1)/55/ARREARS/LEGACY/2026-27

Dated.02.06.2026

Sub: Reorganisation of Commercial Taxes Department – Comprehensive Instructions for Collection of Arrears under Legacy Acts– Orders - Issued.

Ref: 1.G.O.Ms.No.125, Revenue (CT-I) Department, dated :27.05.2026
2. G.O.Ms.No.126, Revenue (CT-I) Department, dated :27.05.2026

As part of the ongoing reorganisation of the Commercial Taxes Department, fresh jurisdiction has been assigned to all Circle Offices and Division Offices. The arrears under legacy Acts remain a major concern. All field officers are directed to accord the highest priority to the recovery of these arrears. This Circular lays down comprehensive guidelines, strategies and monitoring mechanisms for effective collection of arrears, including department as well as NCLT cases also.

1. This Circular covers all legacy Acts administered by the Commercial Taxes Department, including the Telangana Value Added Tax Act, 2005, Central Sales Tax Act, 1956, Telangana Tax on Professions, Trades, Callings and Employments Act, 1987, Telangana Entertainment Tax Act, Telangana Luxury Tax Act and all other pre-GST tax Acts or levies.
2. The old arrears can be broadly categorized in to 2 categories viz., pertaining to the live taxpayers who are being continued as registered taxpayers and the second one is pertaining to closed cases.
3. The old arrears pertaining to the live taxpayers has to be collected by the officer on whose rolls taxpayer under GST Act, 2017 consequent to the re- organization in due course.
4. The old arrears pertaining to the closed dealers have to be collected by the designated custodian as per the CCT's ref No.A(1)/50/2026, dt:02.06.2026.
5. The files and records including registers handing over and taking over process should be followed as per the instructions issued in CCT's ref No.A(1)/50/2026, dt:02.06.2026.

All Joint Commissioners, Deputy Commissioners and Circle Officers are directed to ensure strict compliance with these instructions. Any deviation will be viewed seriously.

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Commissioner of Commercial Taxes
%R. Telangana, Hyderabad

To
All the Senior Officers in the office of the CCT
All the Joint Commissioners (ST) in the State
All the Deputy Commissioners (ST) and Assistant Commissioners (ST) & State Tax Officers,