

## **NOTIFICATION No. 14/2017-State Tax (Rate)**

In exercise of the powers conferred by sub-section (2) of section 7 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council hereby notifies that the following activities or transactions undertaken by the Central Government or State Government [or Union territory]<sup>1</sup> or any local authority in which they are engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:-

“Services by way of any activity in relation to a function entrusted to a Panchayat under article 243G of the Constitution [or to a Municipality under article 243W of the Constitution.]<sup>2</sup>

2. This notification shall come into force with effect on and from the 1<sup>st</sup> day of July, 2017.

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<sup>1</sup>[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 16/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]

<sup>2</sup>[Inserted vide G.O.Ms No. 171, Rev (CT-II) Dept., dt. 20.08.2018 (Nft No. 16/2018-CT(R), dt. 26.07.2018), w.e.f. 27.07.2018]