

NOTIFICATION No. 8/2017 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017):

[xxx]¹

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

¹[Omitted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 35/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]. The earlier provisio read as 'Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or services or both received by a registered person from any or all the suppliers, who is/are not registered, exceeds five thousand rupees in a day']