

GOVERNMENT OF TELANGANA

ABSTRACT

The Telangana Goods and Services Tax Rules, 2017 – Amendment – Notification-Orders - Issued.

Revenue (CT-II) Department

G.O.Ms No.229

Date:24.11.2018

Read the following :-

1. G.O.Ms No. 121 Revenue (CT-II) Department, Dt: 30.06.2017.
2. G.O.Ms No. 184 Revenue (CT-II) Department, Dt: 18.08.2017.
3. G.O.Ms No. 215, Revenue (CT-II) Department, Dt: 26.09.2017.
4. G.O.Ms No. 229, Revenue (CT-II) Department, Dt: 09.10.2017.
5. G.O.Ms No. 268, Revenue (CT-II) Department, Dt: 29.11.2017.
6. G.O.Ms No. 287, Revenue (CT-II) Department, Dt:18.12.2017.
7. G.O.Ms No. 293, Revenue (CT-II) Department, Dt:20.12.2017.
8. G.O.Ms No. 18, Revenue (CT-II) Department, dt:22.01.2018.
9. G.O.Ms No. 20, Revenue (CT-II) Department, dt:22.01.2018.
10. G.O.Ms No. 39, Revenue (CT-II) Department, dt:23.02.2018.
11. G.O.Ms No. 67, Revenue (CT-II) Department, dt:31.03.2018.
12. G.O.Ms No. 79, Revenue (CT-II) Department, dt: 18.04.2018.
13. G.O.Ms No. 108, Revenue (CT-II) Department, dt: 01.06.2018.
14. G.O.Ms No. 131, Revenue (CT-II) Department, dt: 16.07.2018.
15. G.O.Ms No. 133, Revenue (CT-II) Department, dt: 16.07.2018.
16. G.O.Ms No. 166, Revenue (CT-II) Department, dt: 16.08.2018.
17. From the Commissioner of State Tax, Telangana, Hyderabad, Lr No. CST's Ref No. A(1)/70/2017-II, Dt. 30.10.2018.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dated 24.11.2018.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017, namely:-

1. (1) These Rules may be called the Telangana Goods and Services Tax (Twelfth Amendment) Rules, 2018.
(2) 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,-
(i) in rule 89, for sub-rule (4B), the following sub-rule shall be substituted, namely:-
“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has –
(a) received supplies on which the supplier has availed the benefit of notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, issued vide G.O.Ms No. 253, Revenue (CT-II) Department, dt. 23-11-2017 or notification No. 41/2017-

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Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321(E), dated the 23rd October, 2017; or

- (b) availed the benefit of notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299(E), dated the 13th October, 2017, the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

(ii) in the said rules, in rule 96, for sub-rule (10), the following sub-rule shall be substituted, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have –

- (a) received supplies on which the benefit of notification No. 48/2017-Central Tax, dated the 18th October, 2017, issued vide G.O.Ms No. 289, Revenue (CT-II) Department, dt. 18-12-2017, except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification No. 40/2017-Central Tax (Rate), dated the 23rd October, 2017, issued vide G.O.Ms No. 253, Revenue (CT-II) Department, dt. 23-11-2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 has been availed; or
- (b) availed the benefit under notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E), dated the 13th October, 2017 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

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

**SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)
The Commissioner of State Tax, Telangana State, Hyderabad.

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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 State, Hyderabad.

The Law (A) Department

The PS to Principal Secretary to Hon'ble Chief Minister (SK)

The PS to Principal Secretary to Government, Revenue (CT & Ex) Department

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//FORWARDED::BY ORDER//

SECTION OFFICER