

Registered No. HSE/49

[Price : Rs. 0-60 Paise.



తెలంగాణ రాజపత్రము
THE TELANGANA GAZETTE
PART IV-B EXTRAORDINARY
PUBLISHED BY AUTHORITY

No. 2] HYDERABAD, SATURDAY, JUNE 17, 2017.

**TELANGANA ACTS, ORDINANCES AND
REGULATIONS Etc.**

The following is the authoritative text in English language of the Ordinance promulgated by the Governor on the 17th June, 2017 being published under article 348 (3) of the Constitution of India for general information:-

TELANGANA ORDINANCE No. 2 OF 2017.

Promulgated by the Governor in the Sixty-eighth Year of the Republic of India.

**AN ORDINANCE FURTHER TO AMEND THE
TELANGANA VALUE ADDED TAX ACT, 2005.**

Whereas, the Government of India have enacted the Central Goods and Services Tax Act, 2017 and the Government of Telangana enacted the Telangana Goods

[1]

O. 79 (G)

and Services Tax Act, 2017 and both the Acts have not been brought into force;

And whereas, the provisions of Telangana Value Added Tax Act, 2005, empowers the State Government to levy tax on alcoholic liquor for human consumption and petroleum products and according to the Constitution (One Hundred and First Amendment) Act, 2016, the levy of tax on the petroleum products and alcoholic liquor for human consumption is within the competence of the State Legislature;

And whereas, the repeal of the Telangana Value Added Tax Act, 2005 (except in respect of the goods included in the Entry 54 of the State List of the Seventh Schedule of the Constitution) by the Telangana GST Act, 2017 which is yet to be brought into force, shall not,-

(e) affect any investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy in respect of any such tax, surcharge, penalty, fine, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and other legal proceedings or recovery of arrears or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so amended or repealed;

(f) affect any proceedings including that relating to an appeal, revision, review or reference, instituted before, on or after the appointed day under the said amended Acts or repealed Acts and such proceedings shall be continued under the said amended Acts or repealed Acts as if this

Act had not come into force and the said Acts had not been amended or repealed;

And whereas, it has been considered necessary to strengthen certain provisions of the Telangana Value Added Tax Act, 2005 to overcome any limitations to help effective revenue realisation besides preventing leakages and accordingly it has been decided to amend the relevant provisions of the Act by undertaking a legislation;

And whereas, it has been decided to give effect to the above decision immediately;

And whereas, the Legislature of the State is not now in session and the Governor of Telangana is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, in exercise of the powers conferred by clause (1) of article 213 of the Constitution of India, the Governor hereby promulgates the following Ordinance:-

1. (1) This Ordinance may be called the Telangana Value Added Tax (Amendment) Ordinance, 2017.

Short title, and commencement.

(2) It shall come into force with immediate effect.

2. In the Telangana Value Added Tax Act, 2005 (hereinafter referred to as the principal Act), in section 20, in sub-section (4), for the words "four years", the words "six years" shall be substituted.

Amendment of section 20. Act No.5 of 2005.

3. In the principal Act, in section 21,-

Amendment of section 21.

(i) after sub-section (1), the following sub-section shall be inserted, namely,-

“(1-A) (a) Every VAT dealer shall within such time as may be prescribed, furnish certificates of ‘Annual Consolidated Statement of Turnovers’, along with other

Central Act
No. 38 of
1949.

statements as may be prescribed, duly certified by a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 or Sales Tax Practitioner, enrolled with the Commercial Taxes Department:

Provided that the VAT dealer, whose turnover is less than Rs.50 lakhs per annum may, opt to submit the statements as may be prescribed, by self certification, or certified by the Sales Tax Practitioner, enrolled with the Commercial Taxes Department;

(b) Any VAT dealer, who fails to furnish the certificates along with other statements under clause (a) on or before the prescribed date in the manner prescribed shall be liable to pay penalty as may be prescribed.”;

(ii) in sub-section (3), for the words “four years” occurring at two places, the words “six years” shall be substituted;

(iii) in sub-sections (4) and (6), for the words “four years”, the words “six years” shall be substituted;

(iv) in sub-sections (7) and (8), for the words “four years or six years as the case may be”, the words “six years” shall be substituted.

Amend-
ment of
section 31.

4. In the principal Act, in section 31, in sub-section (1),-

(i) the first proviso shall be omitted;

(ii) after omitting the first proviso, in the existing proviso, for the words “Provided further that”, the words “Provided that” shall be substituted.

Amend-
ment of
section 32.

5. In the principal Act, in section 32, in sub-sections (3), (6) and (7), for the words “four years”, the words “six years” shall be substituted.

6. In the principal Act, in section 57, in sub-section (5) and the proviso thereunder, for the words “three years”, the words “six years” shall be substituted. Amend-
ment of
section 57.

E.S.L. NARASIMHAN,
Governor of Telangana.

BACHINA RAMANJANEYULU,
Secretary to Government (i/c),
Legal Affairs, Legislative Affairs & Justice,
Law Department.