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**తెలంగాణ రాజపత్రము**  
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No. 11] HYDERABAD, TUESDAY, DECEMBER 17, 2024.

**TELANGANA BILLS**  
**TELANGANA LEGISLATIVE ASSEMBLY**

The following Bill was introduced in the Telangana  
Legislative Assembly on 17th December, 2024.

**L. A. BILL No. 11 OF 2024.**

**A BILL FURTHER TO AMEND THE TELANGANA GOODS  
AND SERVICES TAX ACT, 2017.**

Be it enacted by the Legislature of the State of  
Telangana in the Seventy-Fifth Year of the Republic of India,  
as follows:-

1. (1) This Act may be called the Telangana Goods and  
Services Tax (Amendment) Act, 2024.

Short title  
and  
commence-  
ment.

(2) It shall be deemed to have come into force on the  
1<sup>st</sup> November, 2024.

**B. 161** (RSN)

[1]

Insertion of section 128A. Act No. 23 of 2017.      2. In the Telangana Goods and Services Tax Act, 2017, after section 128, the following section shall be inserted, namely,-

"Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods.

128A. (1) Notwithstanding anything to the contrary contained in this Act, where any amount of tax is payable by a person chargeable with tax in accordance with,-

(a) a notice issued under sub-section (1) of section 73 or a statement issued under sub-section (3) of section 73, and where no order under sub-section (9) of section 73 has been issued; or

(b) an order passed under sub-section (9) of section 73, and where no order under sub-section (11) of section 107 or sub-section (1) of section 108 has been passed; or

(c) an order passed under sub-section (11) of section 107 or sub-section (1) of section 108, and where no order under sub-section (1) of section 113 has been passed, pertaining to the period from 1st July, 2017 to 31st March, 2020, or a part thereof, and the said person pays the full amount of tax payable as per the notice or statement or the order referred to in clause (a), clause (b) or clause (c), as the case may be, on or before the date, as may be notified by the Government on the recommendations of the Council, no interest under section 50 and penalty under this Act, shall be payable and all the proceedings in respect of the said notice or order or statement, as the case may be, shall be deemed to be concluded, subject to such conditions as may be prescribed:

Provided that where a notice has been issued under sub-section (1) of section 74 and an order is passed or required to be passed by the proper officer in pursuance

of the direction of the Appellate Authority or Appellate Tribunal or a Court in accordance with the provisions of sub-section (2) of section 75, the said notice or order shall be considered to be a notice or order, as the case may be, referred to in clause (a) or clause (b) of this sub-section:

Provided further that the conclusion of the proceedings under this sub-section, in cases where an application is filed under sub-section (3) of section 107 or under sub-section (3) of section 112 or an appeal is filed by an officer of State tax under sub-section (1) of section 117 or under sub-section (1) of section 118 or where any proceedings are initiated under sub-section (1) of section 108, against an order referred to in clause (b) or clause (c) or against the directions of the Appellate Authority or the Appellate Tribunal or the Court referred to in the first proviso, shall be subject to the condition that the said person pays the additional amount of tax payable, if any, in accordance with the order of the Appellate Authority or the Appellate Tribunal or the Court or the Revisional Authority, as the case may be, within three months from the date of the said order:

Provided also that where such interest and penalty has already been paid, no refund of the same shall be available.

(2) Nothing contained in sub-section (1) shall be applicable in respect of any amount payable by the person on account of erroneous refund.

(3) Nothing contained in sub-section (1) shall be applicable in respect of cases where an appeal or writ petition filed by the said person is pending before Appellate Authority or Appellate Tribunal or a Court, as the case may be, and has not been withdrawn by the said person on or before the date notified under sub-section (1).

(4) Notwithstanding anything contained in this Act, where any amount specified under sub-section (1) has been paid and the proceedings are deemed to be concluded

under the said sub-section, no appeal under sub-section (1) of section 107 or sub-section (1) of section 112 shall lie against an order referred to in clause (b) or clause (c) of sub-section (1), as the case may be."

Repeal  
and  
Saving  
Ordinance  
No.5 of  
2024.

3. (1) The Telangana Goods and Services Tax (Amendment) Ordinance, 2024 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the Telangana Goods and Services Tax Act, 2017, as amended by the said Ordinance, shall be deemed to have been done or taken under the corresponding provisions of the said Act, as amended by this Act.

### **STATEMENT OF OBJECTS AND REASONS**

The Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017) was enacted providing for levy and collection of tax on intra-State supply of goods or services or both by the State Government.

Certain provisions of the Act provide for levy of penalty and interest on the tax payers who have not paid or short paid taxes within the time limits specified. However, the initial period of implementation of GST, was marked by significant changes, frequent amendments, and evolving compliance mechanisms, and during such initial period, taxpayers were not adept with the new laws and procedures. Therefore, the taxpayers were issued with demand orders for payment of tax, interest and penalty for non-compliance of the provisions of the Act. Therefore, in respect of Financial Years 2017-18, 2018-19 and 2019-20, it has been decided to waive off penalty and interest, if tax is paid before a specified date, with adequate precautions, by amending the Telangana Goods and Services Tax Act, 2017, suitably.

As the Legislature of the State was not, then, in session and it has become imperative for the Government to give effect to the above decision immediately, the Telangana Goods and Services Tax (Amendment) Ordinance, 2024 has been promulgated by the Governor on the 6<sup>th</sup> November, 2024 and the same has been published in Part IV-B Extraordinary in the Telangana Gazette, dated 8<sup>th</sup> November, 2024 as Telangana Ordinance No.5 of 2024.

This Bill seeks to replace the above Ordinance.

**A. REVANTH REDDY,**  
Chief Minister.

**FINANCIAL MEMORANDUM**

The proposed Telangana Goods and Services Tax (Amendment) Bill, 2024 does not involve any recurring or non-recurring expenditure to the State exchequer.

**A. REVANTH REDDY,**  
Chief Minister.

**MEMORANDUM REGARDING DELEGATED LEGISLATION**

Clause 2 of the Bill authorizes the Government to issue notification or to make rules in respect of matters specified therein and generally to carry out the purposes of the Act and such rules so made or notifications issued which is intended to cover matters mostly of procedural in nature, are to be laid on the Table of the Legislature of the State and will be subject to any modifications made by the Legislature.

The above provisions of the Bill regarding delegated legislation are thus of normal type and are mainly intended to cover matters of procedure.

**A. REVANTH REDDY,**  
Chief Minister.

**MEMORANDUM UNDER RULE 95 OF THE RULES OF  
PROCEDURE AND CONDUCT OF BUSINESS IN THE  
TELANGANA LEGISLATIVE ASSEMBLY.**

The Telangana Goods and Services Tax ( Amendment) Bill, 2024, after it is passed by Legislature of the State may be submitted to the Governor for his assent under article 200 of the Constitution of India.

**A. REVANTH REDDY,**  
Chief Minister.

**Dr. V. NARASIMHA CHARYULU,**  
Secretary to State Legislature.