

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 – State Tax – Rates of Tax on Goods and Services – Certain amendments - Notification - Orders – Issued.

Revenue (CT-II) Department

G.O.Ms.No. 280

**Dated: 12-12-2017.
Read the following:-**

1. G.O. Ms. No. 110, Revenue (CT-II) Department, Government of Telangana, Dt. 29-06-2017.
2. G.O. Ms. No. 175, Revenue (CT-II) Department, Government of Telangana, Dt. 25-07-2017.
3. G.O. Ms. No. 193, Revenue (CT-II) Department, Government of Telangana, Dt. 30-08-2017
4. G.O. Ms. No. 204, Revenue (CT-II) Department, Government of Telangana, Dt. 18-09-2017
5. G.O. Ms. No. 227, Revenue (CT-II) Department, Government of Telangana, Dt. 05-10-2017.
6. G.O.Ms No. 266 Revenue (CT-II) Department, dt. 29-11-2017.
7. From Commissioner of State Tax, Telangana, Hyderabad, letter in CCT's Ref No. A(1)/75/2017, Dt. 30.11.2017.

ORDER :

The appended Notification shall be published in an Extra-ordinary issue of Telangana Gazette Dated:12.12.2017.

(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 State, 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, TS, Hyderabad).

The Commissioner of State Tax, Telangana State, Hyderabad

The General Administration (Vigilance & Enforcement) Dept., Telangana State, B.R.K.R. Bhavan, Hyderabad.

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement) Dept., Telangana State, B.R.K.R.Buildings, Hyderabad.

Copy to:

The Accountant General, O/o. the Accountant General, Telangana State, Hyd.

The Law (A) Department, Telangana State, Hyderabad.

The Principal Secretary to Hon'ble CM, Govt., of TS., Hyderabad.

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department SF/SC's.

// FORWARDED :: BY ORDER //

**SECTION OFFICER
(P.T.O. for Notification)**

::2::

NOTIFICATION No. 46/2017 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of section 11, sub-section (5) of Section 15 and sub-section (1) of Section 16 of the Telangana Goods and Services Tax Act, 2017 (23 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification No.11/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification, in the Table, -

- (i) against serial number 3, in column (3), in item (vi), for the words "Services provided", the words "Composite supply of works contract as defined in clause (119) of section 2 of the Telangana Goods and Services Tax Act, 2017, provided" shall be substituted;
- (ii) against serial number 7,-
 - (a) for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>"(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. <i>Explanation.-</i> "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)].";</p>

::3::

- (b) for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	9	-”;

- (c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;

- (d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:-

“(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

Explanation.- For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees

::4::

and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

(iii) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely: -

`(i) manufacture of handicraft goods.

Explanation. - The expression “handicraft goods” shall have the same meaning as assigned to it in the notification issued in G.O.Ms No. 266 Revenue (CT-II) Department, dt. 29-11-2017 and as amended from time to time.

2. This notification shall come into force with effect from the 15th day of November, 2017.

**SOMESH KUMAR
PRINCIPAL SECRETARY TO GOVERNMENT**