

**GOVERNMENT OF TELAGNANA  
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017(Act No.23 of 2017)– Removal of difficulties in implementing provisions of composition scheme – Clarification – Notification - Orders -Issued.

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**Revenue (CT-II) Department**

**G.O.Ms.No. 300**

**Dated: 29-12-2017.**

**Read:**

From the Commissioner of State Tax, Telangana, Hyderabad, letter in CCT's Ref No. A(1)/139/2017, dated: 14-11-2017.

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**ORDER :**

The following Notification will be published in an Extra Ordinary issue of Telangana Gazette, dated:29.12.2017.

**NOTIFICATION**

In exercise of the powers conferred by section 172 of the Telangana Goods and Services Tax Act, 2017(Act No.23 of 2017), the State Government, on recommendations of the Council, hereby issue the following Order for the purposes of the removal of certain difficulties arisen in giving effect to the provisions of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) , hereinafter in this order referred to as the said Act, in so far as it relates to the provisions of section 10 of the said Act: -

- (1) This Order may be called the Telangana Goods and Services Tax (Removal of Difficulties) Order, 2017.
- (2) For the removal of difficulties, -
  - (i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfillment of all other conditions specified therein.
  - (ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

**(PTO)**

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2. This order shall be deemed to have come into force with effect from 13<sup>th</sup> day of October, 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, Hyderabad for publication of the Notification (he is requested to  
supply 30 copies of the notification to this Department and 200 copies to  
Commissioner of State Tax, Telangana, Hyderabad).

The Commissioner of State Tax, Telangana State, Hyderabad.

The General Administration (Vigilance & Enforcement)

Department, Telangana, B.R.K.R. Buildings, Hyderabad.

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

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

Copy to:

The Accountant General, O/o the AG, Telangana State, Hyderabad.

The Law (A) Department.

The P.S. to the Principal Secretary to Hon'ble Chief Minister,  
Government of Telangana.

The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department.

Sf/Sc

**// FORWARDED :: BY ORDER //**

**SECTION OFFICER**