

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017) – Extension of due date for filing of application for refund under section 55 by notified agencies - Notification - Orders - Issued.

Revenue (CT-II) Department

G.O.Ms.No. 87

Dated: 01-05-2018

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.GOI, MoF, DoR, CBEC, New Delhi, Notification No. 20/2018, Central Tax, dt. 28-03-2018.

ORDER:-

The following Notification will be published is an Extra-ordinary issue of Telangana Gazette dt: 01.05.2018.

The Commissioner of Printing, Stationery and Stores purchase (Publication wing), Telangana, Hyderabad, is requested to supply 100 copies of notification to this Department and 300 copies to the Commissioner of Commercial Taxes, Telangana, Hyderabad.

NOTIFICATION

Whereas, as per section 55 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) (hereafter in this notification referred to as the said Act), the Government may, on the recommendations of the Council, by notification, specify any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf (hereafter in this notification referred to as the specified persons), who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them;

And whereas, the State Government has laid down the conditions and restrictions for claiming of refund of taxes under section 55 of the said Act vide the Telangana Goods and Services Tax Rules, 2017, issued in G.O.Ms No. 121, Revenue (CT-II) Department, Dt. 30-06-2017 Published in the Gazette of Telangana, Extra-Ordinary, Part. I No. 23-C, dated 30-06-2017 and last amended vide orders issued in G.O.Ms No. 67 Revenue (CT-II) Department, Dt. 31-03-2018.

And whereas, as per sub-section (2) of section 54 of the said Act, the specified persons, as notified under section 55 of the said Act, are entitled to a refund of tax paid by them on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received;

And whereas, the facility for filing the claim of refunds under section 55 of the said Act has been made available on the common portal recently;

Now, therefore, in exercise of the powers conferred by section 148 of the said Act, the State Government, on the recommendations of the Council, hereby notifies the specified persons as the class of persons who shall make an application for refund of tax paid by it on inward supplies of goods or services or both, to the jurisdictional tax authority, in such form and manner as specified, before the expiry of eighteen months from the last date of the quarter in which such supply was received.

(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 (2 copies)

The Commissioner of State Tax, Telangana State, Hyderabad.

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, Government of Telangana

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

Sf /Sc

//FORWARDED:: BY ORDER//

SECTION OFFICER.