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PART IV-B EXTRAORDINARY
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No. 5] HYDERABAD, FRIDAY, NOVEMBER 8, 2024.

TELANGANA ACTS, ORDINANCES AND REGULATIONS Etc.

The following is the authoritative text in English Language of the Ordinance promulgated by the Governor on the 6th November, 2024 being published under article 348 (3) of the Constitution of India for general information:-

TELANGANA ORDINANCE No. 5 OF 2024

Promulgated by the Governor in the Seventy-Fifth Year of the Republic of India.

AN ORDINANCE FURTHER TO AMEND THE TELANGANA GOODS AND SERVICES TAX ACT, 2017.

Whereas, 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;

And whereas, 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;

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:-

Short title and commencement.

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

(2) Save as otherwise provided, the provisions of this Ordinance shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

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.".

JISHNU DEV VARMA,
Governor of Telangana.

R. THIRUPATHI,
Secretary to Government,
Legal Affairs, Legislative Affairs & Justice,
Law Department.