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TELANGANA BILLS

TELANGANA LEGISLATIVE ASSEMBLY

The following Bill was introduced in the Telangana Legislative Assembly on 25th March, 2026.

L. A. BILL No. 16 OF 2026.

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-Seventh Year of the Republic of India, as follows:-

1. (1) This Act may be called the Telangana Goods and Services Tax (Second Amendment) Act, 2026.

(2) It shall come into force on such date, as the State Government may, by notification, in the Telangana Gazette, appoint.

Short title
and
commence-
ment.

[1]

B. 204-1

Amendment of Section 2.
Act No.23 of 2017.
 2. In the Telangana Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 2, in clauses (4), (24), (40) and (91), for the word "Commissioner" wherever it occurs, the words "Chief Commissioner" shall be substituted.

Amendment of Section 3.
 3. In the principal Act, in section 3,-
 (1) in clause (a), for the word "Commissioner", the words "Chief Commissioner" shall be substituted;
 (2) in clause (c), for the expression "Additional Commissioners (Grade-I)", the word "Commissioners" shall be substituted.

Amendment of Section 4.
 4. In the principal Act, in section 4, for sub-section (2), the following sub-section shall be substituted, namely,-
 "(2) The Chief Commissioner shall have jurisdiction over the whole of the State, the Special Commissioner and the Commissioner in respect of all or any of the functions assigned to them, shall have jurisdiction over the whole of the State or where the State Government so directs, over any local area thereof, and all other officers shall, subject to such conditions as may be specified, have jurisdiction over the whole of the State or over such local areas as the Chief Commissioner may, by order, specify."

Amendment of sections
 5. In the principal Act, for the word "Commissioner", occurring -

5, 25,	in sub-sections (1) and (3) of section 5,
30, 35,	in clause (b) of sub-section (9) of section 25,
36, 37,	in clause (b) under the proviso to sub-section (1) of section 30,
39, 44,	
52, 54,	
60, 65,	
66, 67,	
69, 72,	in sub-sections (3) and (4) of section 35,
80, 83,	

in the proviso to section 36,	84, 88,
in the first and second provisos to sub-section (1) of section 37,	90, 99,
in sub-section (6) and the proviso thereunder of section 39,	101B,
in the first proviso to section 44,	107, 112,
in the first and second provisos to sub-section (4) and in the first and second provisos to sub-section (5) of section 52,	113, 120,
in sub-section (11) of section 54,	121, 132,
in the proviso to sub-section (3) of section 60,	133, 134,
in sub-section (1) and in the proviso to sub-section (4) of section 65,	138, 140,
in sub-sections (1) and (5) of section 66,	141, 142,
in sub-sections (10) and (12) of section 67,	143, 150,
in sub-section (1) of section 69,	151,
in sub-section (2) of section 72,	152, 154,
in section 80,	158, 159,
in sub-section (1) of section 83,	167 and
in clause (a), and in sub-clauses (i) and (ii) of clause (b) of section 84,	168.
in sub-sections (1), (2) and (3) of section 88,	
in the first and second provisos to section 90,	
in clause (ii) of sub-section (2) of section 99,	
in sub-section (1), and in the first proviso to sub-section (2) of section 101B,	

in sub-sections (2) and (15) of section 107,
in sub-section (3) of section 112,
in sub-sections (3) and (5) of section 113,
in sub-section (1) of section 120,
in clause (a) of section 121,
in sub-section (6) of section 132,
in clause (b) of sub-section (2) of section 133,
in section 134,
in sub-sections (1) and (3) of section 138,
in the first proviso to sub-section (5) of section 140,
in the first and second provisos to sub-section (1), in the first proviso to sub-section (2) and in the first proviso to sub-section (3) of section 141,
in the first proviso to sub-section (12) of section 142,
in the first and second provisos to clause (b) of sub- section (1) of section 143,
in sub-section (2) of section 150,
in section 151,
in sub-section (3) of section 152,
in section 154,
in clause (l) of sub-section (3) of section 158,
in sub-section (1) and in the explanation after sub- section (2) of section 159,
in section 167, and
in section 168,

the words "Chief Commissioner" shall be substituted.

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 Goods and Services Tax on intra-State supply of goods or services or both by the State Government. This Act came into force with effect from 01.07.2017.

2. Though the Goods and Services Tax (GST) has been envisaged as One Nation, One Tax, there is disparity in the nomenclature between the Departmental Heads of Centre and State. Also, the States such as Andhra Pradesh, Gujarat and Rajasthan have already changed the nomenclature of their Head of the Department i.e., from the Commissioner (State Tax) of respective State to that of the Chief Commissioner (State Tax).

3. Hence, to bring in parity with the Officers of other States and also between the Officials of Centre and State, it is proposed that the post of 'Commissioner of State Tax' be re-designated as 'Chief Commissioner of State Tax' by amending the Act, suitably. Also, it is being proposed to re-designate the name of 'Additional Commissioners (Grade-I) of State Tax' as "Commissioners of State Tax" as is the case of Central Officials and Officers of other States.

4. For administrative convenience, certain functions were originally envisaged under the CGST Act to be performed by an Officer one level below the cadre of the Chief Commissioner of Central Tax. However, all such functions are now vested with the Commissioner of State Tax under the present nomenclature. Hence, re-designation of the posts will facilitate smooth conduct of day-to-day operations. Such re-designation does not have any financial implications, nor does it involve any delegation of legislative powers to the Government.

5. The clauses in the Bill provide for amending sections 2, 3, 4, 5, 25, 30, 35, 36, 37, 39, 44, 52, 54, 60, 65, 66, 67, 69, 72, 80, 83, 84, 88, 90, 99, 101B, 107, 112, 113, 120, 121, 132, 133, 134, 138, 140, 141, 142, 143, 150, 151, 152, 154, 158, 159, 167 and 168 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), all of which pertain to re-designation only.

6. The Bill seeks to achieve the above objectives.

A. REVANTH REDDY,
Chief Minister.

FINANCIAL MEMORANDUM

The Telangana Goods and Services Tax (Second Amendment) Bill, 2026 does not involve any recurring or non-recurring expenditure from and out of the Consolidated Fund of State.

A. REVANTH REDDY,
Chief Minister.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clauses 1 and 4 of the Bill authorize the Government to issue notifications and to make rules in respect of matters specified therein. All such rules so made or notifications issued which are intended to cover matters mostly of procedural nature are to be laid on both the Houses of State Legislature and will be subject to any modifications made by the Legislature.

The above provisions of the Bill regarding delegated legislation are thus of a 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 (Second Amendment) Bill, 2026 after it is passed by both the Houses of State Legislature, may be submitted to the Governor for his assent under article 200 of the Constitution of India.

A. REVANTH REDDY,
Chief Minister.

RENDLA THIRUPATHI,
Secretary to Legislature
(Legislative Assembly).