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**TELANGANA BILLS**

**TELANGANA LEGISLATIVE ASSEMBLY**

The following Bill was introduced in the Telangana Legislative Assembly on 29th March, 2026.

**L. A. BILL No. 19 OF 2026.**

**A BILL FURTHER TO AMEND THE TELANGANA VALUE ADDED TAX ACT, 2005.**

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 Value Added Tax (Amendment) Act, 2026.

Short title  
and  
commence-  
ment.

(2) It shall be deemed to have been come into force with effect from the 18<sup>th</sup> June, 2025.

[1]

B. 215-1

Amend-  
ment of  
Schedule-  
VI.  
Act No. 5  
of 2005.

2. In the Telangana Value Added Tax Act, 2005, in the Schedule-VI, in the Explanation-IV, in the Note thereunder, after item (n), the following item shall be added, namely,-

“(o) Reliance BP Mobility Limited”.

**STATEMENT OF OBJECTS AND REASONS**

The Telangana Value Added Tax Act, 2005 (Act No.5 of 2005) provides for the levy and collection of Value Added Tax on the sale or purchase of goods in the State of Telangana. Schedule VI of the Act specifies certain categories of dealers or entities that are governed by special provisions relating to tax rates, input tax credit eligibility, or procedural relaxations.

Explanation-IV under Schedule-VI includes a Note listing specific entities by name [items (a) to (n)], to whom particular tax treatment is extended, typically due to the nature of their business operations, their strategic role in the energy, petroleum, or infrastructure sectors, or in recognition of specific contractual arrangements with the Government.

The inclusion of the entity, i.e., "Reliance BP Mobility Limited" under item (o) is necessitated in view of its growing operations within Telangana and its role in the supply and distribution of petroleum products, which are essential commodities. Accordingly, in consonance with the Legislative exercise as per the procedure stipulated in section 79 of the Telangana Value Added Tax Act, 2005, the Government, after careful examination of the matter, decided to add "Reliance BP Mobility Limited" suitably in the Schedule - VI of the Act. Accordingly, amendment have been made to Schedule - VI of the Telangana Value Added Tax Act, 2005 by issuing

notification in G.O.Ms.No.73, Revenue (CT-II) Department, dated: 18.06.2025 and same has been published in the Telangana Gazette Extraordinary vide Gazette notification No. 117, dated 18.06.2025.

This amendment seeks to ensure parity in tax treatment with other similarly placed entities already listed under Explanation-IV, and to provide legal clarity regarding the applicable tax provisions in respect of transactions undertaken by Reliance BP Mobility Limited in Telangana. Hence, it has been decided to give statutory effect to the said notification.

This Bill seeks to give effect to the decision.

**A. REVANTH REDDY,**  
Chief Minister.

**FINANCIAL MEMORANDUM**

The Telangana Value Added Tax (Amendment) Bill, 2026 does not involve any recurring or non-recurring expenditure to the State.

**A. REVANTH REDDY,**  
Chief Minister.

**MEMORANDUM UNDER RULE 95 OF THE RULES OF PROCEDURE  
AND THE CONDUCT OF BUSINESS IN THE TELANGANA  
LEGISLATIVE ASSEMBLY.**

The Telangana Value Added Tax (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).