

**GOVERNMENT OF TELANGANA  
ABSTRACT**

Revenue(C.T.)Department – Telangana One Time Settlement Scheme- 2022 — Extension of the scheme to Luxury tax, Entertainment tax, RD Cess, Profession tax and Entry of Motor vehicles into Local areas tax - Orders - Issued.

---

**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 61**

**Dated: 25-06-2022**  
**Read the following:-**

1. G.O. Ms.No.45 Revenue (CT.II) Department dt. 09.05.2022.
2. From the Commissioner of Commercial Taxes, Telangana, Hyderabad Ref. No. A(1)/30/2022, Dt.16.06.2022.

\* \* \* \* \*

**ORDER:-**

Government have introduced One Time Settlement Scheme to settle disputed tax under the legacy Acts such as Andhra Pradesh General Sales Tax Act, 1957, the Telangana Value Added Tax Act, 2005, the Central Sales Tax Act, 1956 and the Telangana Entry of the Goods into Local Areas Act, 2001 with certain terms and conditions vide reference 1<sup>st</sup> read above.

2. In the reference 2<sup>nd</sup> read above, the Commissioner of Commercial Taxes, Telangana, Hyderabad has requested the Government to extend the One Time Settlement Scheme-2022 to Luxury tax, Entertainment tax, RD Cess, Profession tax and Entry of Motor vehicles into Local areas tax, to reduce litigation, as well as bring additional revenue.

3. After careful examination of the matter, Government hereby issue the following order:

- (i) OTS is extended to Luxury tax, Entertainment tax, RD Cess Act, Profession tax Act, Entry of Motor vehicles into Local areas tax Act. The applicant opting for OTS shall pay 50% of balance tax. Time frame and other terms remain the same as enumerated in the G.O.Ms.No.45 Revenue (CT.II) Department dt. 9.5.2022.
- (ii) The CST demands where statutory forms are pending are treated as demands under dispute and OTS is applicable where the dealer has not preferred any appeal and is awaiting receipt of C-forms/F-forms/H-forms/E-forms.
- (iii) Cases where tax was paid and only interest or penalty is pending is brought under OTS scheme upon payment of 15% of balance of penalty and interest.
- (iv) Cases pending before DRT, BIFR, NCLT, Government Stay cases are treated as cases in dispute for the purpose of OTS.
- (v) Deferment cases who have not disputed the levy of tax are treated as 'undisputed cases' and are given waiver of interest.

4. The Commissioner of Commercial Taxes shall take necessary further action in the matter.

**(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)**

**SOMESH KUMAR  
CHIEF SECRETARY &  
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To  
The Commissioner of Commercial Taxes, Telangana State, Hyderabad.  
The Accountant General, Telangana State, Hyderabad.

**Copy to:**

The P.S. to Chief Secretary to Government.  
The P.S to the Special Chief Secretary to Government Revenue (CT & Ex) Department.  
SC/SF

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

**SECTION OFFICER**