

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) – To notify special procedure to be followed by the electronic commerce operators in respect of supplies of goods through them by unregistered persons– Notification - Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 50

Dated: 09-05-2025

Read the following:-

1. G.O.Ms.No.136, Revenue (CT-II) Department, Dt.30.12.2024.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No.37/2023 - Central Tax, Dt.04.08.2023.
3. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, Lr.No. A(1)/48/2022, Dt.08.02.2025.

ORDER:-

The following Notification shall be published in an Extra-ordinary issue of the Telangana Gazette, Dt.09.05.2025.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017) (hereinafter referred to as the said Act), the State Government, on the recommendations of the Council, hereby notifies the electronic commerce operator who is required to collect tax at source under section 52 of the said Act as the class of persons who shall follow the following special procedure in respect of supply of goods made through it by the persons exempted from obtaining registration (hereinafter referred to as the said person) in accordance with the notification issued under sub-section (2) of section 23 vide notification issued in G.O.Ms.No.136, Revenue (CT-II) Department, Dt.30.12.2024, namely: -

- (i) the electronic commerce operator shall allow the supply of goods through it by the said person only if enrolment number has been allotted on the common portal to the said person;
- (ii) the electronic commerce operator shall not allow any inter-State supply of goods through it by the said person;
- (iii) the electronic commerce operator shall not collect tax at source under sub-section (1) of section 52 of the said Act in respect of supply of goods made through it by the said person; and
- (iv) the electronic commerce operator shall furnish the details of supplies of goods made through it by the said person in the statement in **FORM GSTR-8** electronically on the common portal.

2. Where multiple electronic commerce operators are involved in a single supply of goods through electronic commerce operator platform, "the electronic commerce operator" shall mean the electronic commerce operator who finally releases the payment to the said person for the said supply made by the said person through him.

This notification shall come into force with effect from the 1st day of October, 2023.

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

**S.A.M.RIZVI
PRINCIPAL SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing)
Telangana, Hyderabad for publication of the Notification (It is requested to supply 5 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana, 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, Hyderabad.

The Law (A) Department.

The P.S. to Secretary (MR) to Hon'ble Chief Minister.

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

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER