

NOTIFICATION No. 17/2017-State Tax (Rate)

In exercise of the powers conferred by sub-section (5) of section 9 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby notifies that in case of the following categories of services, the tax on intra-State supplies shall be paid by the electronic commerce operator –

- (i) services by way of transportation of passengers by a radio-taxi, motorcab, [maxicab motor cycle, omnibus or any other motor vehicle]¹;
- (ii) services by way of providing accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said **Telangana Goods and Services Tax Act**.
- [(iii) services by way of house-keeping, such as plumbing, carpentering etc, except where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22 of the said Telangana Goods and Services Tax Act.]²
- [(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises.]³

Explanation.- For the purposes of this notification,-

- (a) "radio taxi" means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
- (b) "maxicab", "motorcab" [motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)]⁴
- [(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.]⁵

2. This notification shall come into force with effect on and from the 1st day of July, 2017.

¹[Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 17/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022.]

²[Inserted vide G.O.Ms No. 227, Rev. (CT-II) Dept., Dt. 05.10.2017 (Nft No. 23/2017-CT(R), dt. 22.08.2017), w.e.f. 22.08.2017.]

³ [Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 17/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022.]

⁴[Substituted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 17/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022. Earlier word read as: and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).]

⁵[Inserted vide G.O.Ms No. 19, Rev (CT-II) Dept., dt. 05.03.2022 (Nft No. 17/2021-CT(R), dt. 18.11.2021), w.e.f. 01.01.2022.]