

## **NOTIFICATION No.4/2017-State Tax (Rate)**

In exercise of the powers conferred by sub-section (3) 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 specifies the supply of goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, made by the person as specified in the corresponding entry in column (4), in respect of which the State tax shall be paid on reverse charge basis by the recipient of the intra-state supply of such goods as specified in the corresponding entry in column (5) and all the provisions of the said Act shall apply to such recipient, namely:-

**TABLE**

<b>S. No.</b>	<b>Tariff item, sub-heading, heading or Chapter</b>	<b>Description of supply of Goods</b>	<b>Supplier of goods</b>	<b>Recipient of supply</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	2401	Tobacco leaves	Agriculturist	Any registered person
[3A	33012400, 33012510, 33012520, 33012530, 33012540	Following essential oils other than those of citrus fruitnamely: - a) Of peppermint (Menthapiperita); b) Of other mints : Spearmint oil (exmenthaspicata), Water mint-oil (exmentha aquatic), Horsemint oil (exmenthasylvestries), Bergament oil (ex-mentha citrate).	Any Unregistered Person	Any registered person] <sup>1</sup>
4.	5004 to 5006	Silk yarn	Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn	Any registered person
[4A	5201	Raw cotton	Agriculturist	Any registered Person] <sup>2</sup>
5.	-	Supply of lottery.	State Government, Union Territory or any local authority	Lottery distributor or selling agent. <i>Explanation.-</i> For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it

<sup>1</sup>[Inserted vide G.O.Ms No. 18, Rev. (CT-II) Dept., dt. 05.03.2022 (Nft No. 10/2021-CT(R), dt. 30.09.2021), w.e.f. 01.10.2021.]

<sup>2</sup>[Inserted entry 4A vide G.O.Ms No. 250, Rev. (CT-II) Dept., dt. 21.11.2017 (Nft No. 43/2017-CT(R), dt. 14.11.2017), w.e.f. 15.11.2017]

				in clause (R) of Rule 2 of the Lotteries Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).
[6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person] <sup>3</sup>
[7	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered Person] <sup>4</sup>

**Explanation. –**

- (1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
  - (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force with effect on and from the 1<sup>st</sup> day of July, 2017.

<sup>3</sup>[Inserted vide G.O.Ms No. 253, Rev (CT-II) Dept., dt. 23.11.2017(Nft No. 35/2017-CT(R), dt. 13.10.2017), w.e.f. 13.10.2017]

<sup>4</sup> [Inserted vide G.O.Ms No. 123, Rev (CT-II) Dept., dt. 28.05.2018 (Nft No. 11/2018-CT(R), dt. 28.05.2018), w.e.f. 28.05.2018]