

GOVERNMENT OF TELANGANA
COMMERCIAL TAXES DEPARTMENT

Office of the
Commissioner of Commercial Taxes
Telangana State :: Hyderabad

CCT's Ref.No.LIV(2)/33/2025, Dt:14-10-2025

Sub: Prevention and rectification of multiplicity of Orders for the same cause of action/issue, period and taxable event under the TGST Act, 2017 – Standard Operating Procedure (SOP) – Issued – Regarding

In pursuance to the proceedings of the Hon'ble High Court of Telangana in WP No.20731 & 24077 of 2025 dt. 08.09.2025, the following Standard Operating Procedure is issued.

It has been noticed in certain instances that multiple adjudication orders are issued for the same cause of action/issue, period and taxable event under the TGST Act, 2017. The attention of the concerned is drawn to the provisions of Section 161 of the TGST Act, 2017, which is extracted hereunder for ready reference:

Section 161. *Rectification of errors apparent on the face of record.-*

“Without prejudice to the provisions of section 160, and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this Act or an officer appointed under the Central Goods and Services Tax Act or by the affected person within a period of three months from the date of issue of such decision or order or notice or certificate or any other document, as the case may be

Provided that no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document.

Provided further that the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission:

Provided also that where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification.”

On plain reading of Sec 161 of TGST Act, rectification can be done under the following circumstances.

The authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of the record in such decision or order or notice or any certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this Act or an officer appointed under the Central Goods and Service Tax Act or by the affected person within a period of three (3) months from the date of issue of such decision or order or notice or certificate or any other document as the case may be.

The 1st Proviso to Section 161 states that rectification, if any, shall be done within a period of six (6) months from the date of issue of decision or order or notice or certificate or any other document.

The 2nd Proviso to Section 161 states that the said period of six (6) months shall not apply to the cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission.

The multiplicity of the issuance of the notices and orders for the same cause of action/issue, period and taxable event will certainly fall under the errors committed by the officers which are purely due to accidental slip or omission as specified under 2nd proviso to Section 161 of the TGST Act.

Therefore, the anomalies of multiplicity of notices and orders for the same cause of action/issue, period and taxable event can be rectified under 2nd Proviso of section 161 TGST Act, 2017.

Standard Operating Procedure (SOP):

- 1) The officers concerned can carry out rectification of any kind including rectifying the multiple orders for the same cause of action/issue, period and taxable event as prescribed U/Sec.161 of the TGST Act, 2017 within six (6) months from the date of issue of decision or order or notice or certificate or any other document.
- 2) The officers concerned can rectify the multiple orders for the same cause of action/issue, period and taxable event, by also adhering to 2nd proviso of Section 161 of the TGST Act, 2017.
- 3) The officers concerned have to delete the tax portion in the second or subsequent order for the repeated issues and retain the component which is not covered in the earlier proceedings and arrive at a single comprehensive net tax liability under SGST, CGST & IGST separately.
- 4) The officers concerned shall also take note of the fact that in the event of the second or subsequent order containing more tax liability and gets rectified by deletion of tax pertaining to repeated issues, the same shall be brought to the notice of the revisional authority for initiation of proceedings U/Sec.108 of the TGST Act, 2017, since the first order is prejudicial to the interest of revenue.
- 5) The officers concerned shall also take note of the fact that in the event of the second or subsequent order containing more tax liability and gets rectified by deletion of tax pertaining to repeated issue, the same shall be brought to the notice of the undersigned for initiation of proceedings U/Sec.107(2) of the TGST Act, 2017, since the first order is prejudicial to the interest of revenue.
- 6) The officer concerned need not exercise powers U/Sec.161 as stated supra, if the second and subsequent orders are distinct in nature, which are unconnected with the first order.
- 7) The officer concerned may also intimate the taxpayers with regard to the multiplicity of notices/orders for the same cause of action/issue, period and taxable event in order to rectify the same U/Sec.161 of the TGST Act, 2017 in addition to the information already placed in the public domain.

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