

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Act, 2017 (Telangana Act No. 23 of 2017) – State Tax – Rates of Tax on Goods and Services – Certain amendments - Notification - Orders – Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms No.6

Date: 29.01.2020

Read the following:

1. G.O. Ms. No. 110, Revenue (CT-II) Department, Dt. 29-06-2017.
2. G.O. Ms. No. 175, Revenue (CT-II) Department, Dt. 25-07-2017.
3. G.O. Ms. No. 193, Revenue (CT-II) Department, Dt. 30-08-2017
4. G.O. Ms. No. 204, Revenue (CT-II) Department, Dt. 18-09-2017
5. G.O. Ms. No. 227, Revenue (CT-II) Department, Dt. 05-10-2017.
6. G.O. Ms. No. 250, Revenue (CT-II) Department, Dt. 21-11-2017
7. G.O. Ms. No. 252, Revenue (CT-II) Department, Dt. 22-11-2017.
8. G.O. Ms. No. 253, Revenue (CT-II) Department, Dt. 23-11-2017.
9. G.O. Ms. No. 280, Revenue (CT-II) Department, Dt. 12-12-2017.
10. G.O. Ms. No. 46, Revenue (CT-II) Department, Dt. 28-02-2018
11. G.O. Ms. No. 78, Revenue (CT-II) Department, Dt. 18-04-2018
12. G.O. Ms. No. 142, Revenue (CT-II) Department, Dt. 28-07-2018.
13. G.O. Ms. No. 171, Revenue (CT-II) Department, Dt. 20-08-2018.
14. From the Commissioner of Commercial Taxes, Telangana, Hyderabad, letter Ref No. A(1)/75/2017, Dt. 11-01-2019.

ORDER :

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt. 27.01.2020.

NOTIFICATION No. 24/2018 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government, on the recommendations of the GST Council, hereby makes the following amendments in the notification No.1/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended subsequently from time to time, namely:-

In the said notification, -

- (a)** in the opening paragraph, after the words, brackets and figures "sub-section (1) of section 9", the words, brackets and figures "and sub-section (5) of section 15", shall be inserted;

(b) in Schedule I - 2.5%,

- (i) S. Nos. 23 and 24 and the entries relating thereto shall be omitted;
- (ii) after S. No. 123 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"123A	2515 11 00	Marble and travertine, crude or roughly trimmed";
-------	------------	---

- (iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

"198A	4501	Natural cork, raw or simply prepared";
-------	------	--

- (iv) against S. No. 224, for the entry in column (2), the entry "63 [other than 6305 32 00, 6309] shall be substituted;
- (v) against S. No. 225, for the entry in column (3), the entry "Footwear of sale value not exceeding Rs.1000 per pair" shall be substituted;
- (vi) for S. No. 225A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

"225A	6602 00 00	Walking-sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks";

- (vii) against S. No. 234, in the entry in column (3), the following Explanation shall be inserted in the end, namely: -

"Explanation: If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in the notification No. 11/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent. of the gross consideration charged for all such supplies, and the remaining thirty per cent. of the gross consideration charged shall be deemed as value of the said taxable service.";

- (viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely: -

"243A	8714 20	Parts and accessories of carriage for disabled persons";
-------	---------	--

(c) in Schedule II - 6%, -

- (i) after S. No. 101 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

"101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork";

- (ii) S. Nos. 102 and 126 and the entries relating thereto shall be omitted;
- (iii) S. No. 171A shall be re-numbered as S.No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:-

"171A	6305 32 00	Flexible intermediate bulk containers";
-------	------------	---

- (iv) against S. No. 173, in the entry in column (3), the words "walking-sticks, seat-sticks," shall be omitted;
- (v) S. No. 177 and the entries relating thereto, shall be omitted;

(d) in Schedule III - 9%, -

- (i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely: -

"121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber";
-------	------	--

- (ii) S. Nos. 142, 143 and 144 and the entries relating thereto shall be omitted;
- (iii) against S. No. 369A, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" shall be substituted;
- (iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank";
---------	------	--

- (v) against S. No. 383, in the entry in column (3), after the words "television cameras", the words, "digital cameras and video camera recorders", shall be inserted;
- (vi) against S. No. 383C, in the entry in column (3), for the figures and letters "68 cm", the figures and word "32 inches" shall be substituted;
- (vii) against S. No. 384, in the entry in column (3), for the figures and word "20 inches", the figures and word "32 inches" shall be substituted;
- (viii) S. No. 440A shall be re-numbered as S. No. 440B and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

"440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo, etc.]";
-------	------	---

(e) in Schedule-IV - 14%, -

- (i) S. No. 47 and the entries relating thereto shall be omitted;
- (ii) S. No. 135 and the entries relating thereto shall be omitted;
- (iii) against S. No. 139, in the entry in column (3), after the words "other than Lithium-ion battery", the words "and other Lithium-ion accumulators including Lithium-ion power banks" shall be inserted;
- (iv) S. No. 151 and the entries relating thereto shall be omitted;
- (v) against S. No. 154, in the entry in column (3), for the figures and word "20 inches" and the figures and letters "68 cm", the figures and word "32 inches" shall respectively be substituted;
- (vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

"174	8717	Parts and accessories of vehicles of heading 8711";
------	------	---

- (vii) S. No. 215 and the entries relating thereto shall be omitted;

2. This notification shall come into force on the 1st January, 2019.

NOTIFICATION No. 25/2018 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act.No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 2/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification, in the Schedule,-

- (i) for S. No. 43A and the entries relating thereto, the following serial numbers and entries shall be substituted, namely: -

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

- (ii) after S. No. 121 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated";
-------	---------------	--

- (iii) after S. No. 152 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

"153	Any Chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State or Union territory, or any public servant, by way of public auction by the Government, where auction proceeds are to be used for public or charitable cause".
------	----------------	---

2. This notification shall come into force on the 1st January, 2019.

NOTIFICATION No. 26/2018 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act.No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-state supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (Act No.51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, to a registered person

(herein referred to as "recipient"), from the whole of the central tax leviable thereon, under section 9 of the Telangana Goods and Services Tax Act, 2017, subject to following conditions, namely:-

- (i) the Nominated Agency and the recipient shall follow the conditions and observe the procedures as specified in the Foreign Trade Policy read with Handbook of Procedures;
- (ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) along with the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency;
- (iii) wherever such proof of export is not produced within the period mentioned in condition (ii), the Nominated Agency shall pay the amount of central tax payable on the quantity of gold not exported, along with interest from the date when the said tax on such supply was payable, but for the exemption.

Explanation. - For the purpose of this notification, -

- (a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry vide notification No.41/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O. 3813, dated the 5th December, 2017;
- (b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 43/2015-2020, dated the 5th December 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, vide F. No. 01/94/180/333/AM 15/PC, dated the 5th December 2017;
- (c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated the 30th June 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub-section (i),vide, number G. S. R. 785 (E), dated the 30th June, 2017;
- (d) "Heading" means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (Act No.51 of 1975).

2. This notification shall come into force on the 1st January, 2019.

NOTIFICATION No. 27/2018 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of Section 11, sub-section (5) of Section 15 and sub-section (1) of Section 16 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government on the recommendations of the Council and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification No. 11/2017 - State Tax (Rate), issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, namely:-

1. In the said Notification,
- (i) in the Table:-
- (a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word "(xi) above", the word and number "and serial number 38 below" shall be inserted;
- (b) against serial number 7, in column (3), in item (i), in Explanation 1, the words "school, college" shall be omitted;
- (c) against serial number 8, -
- (A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]";

- (B) in column (3), in item (vii), after the brackets and figures "(iv),", the brackets and figures "(iva),", shall be inserted;
- (d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(vi) Service of third party insurance of "goods carriage"	6	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	-";

- (e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
"(viii) Leasing or renting of goods	Same rate of central tax as applicable on supply of like	-

	goods involving transfer of title in goods	
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-";

- (f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word "(i) above", the words and number "and serial number 38 below" shall be inserted;
- (g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word "(i) above", the words and number "and serial number 38 below" shall be inserted;
- (h) against serial number 34,-
- (A) against item (ii) in column (3), for the entry in column (4), the entry "6" shall be substituted;
- (B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely: -

(3)	(4)	(5)
"(ii) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-";

- (C) in item (iii), the words "exhibition of cinematograph films," shall be omitted;
- (D) in column (3), in item (vi), after the brackets and figures "(ii),", the brackets and figures "(ii),", shall be inserted;
- (i) after serial number 37 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"38	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices	9	-";

		(c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants Explanation:- This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017 - State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017.		
--	--	--	--	--

(ii) in paragraph 4 relating to Explanation, after clause (x), the following clauses shall be inserted, namely: -

“(xi) “specified organisation” shall mean, -

- (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
- (b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (Act.No.35 of 2002).

(xii) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (Act.No.59 of 1988).”.

2. This notification shall come into force on the 1st January, 2019.

NOTIFICATION No. 28/2018 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of Section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act.No.23 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 12/2017-State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification,-

(i) in the Table, -

- (a) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely:

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, - (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	9	-";

- (b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";

- (c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;
- (d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely: -
"Heading 9992 or Heading 9963";
- (e) serial number 67 and the entries relating thereto, shall be omitted;
- (f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income tax Act, 1961 (Act.No.43 of	Nil	Nil";

		1961).		
--	--	--------	--	--

- (ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely:-
“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”.

2. This notification shall come into force on the 1st day of January, 2019.

NOTIFICATION No. 29/2018 – 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 (Telangana Act.No.23 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification No.13/2017- State Tax (Rate), issued in G.O. Ms No. 110, Revenue (CT-II) Department, Dt. 29-06-2017, published in Telangana Gazette Part-I, Extraordinary No. 191/A, Dt. 30-06-2017 and as amended from time to time, namely:-

In the said notification,-

- (i) in the Table,
- (a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -
“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -
(a) a Department or Establishment of the Central Government or State Government or Union territory; or
(b) local authority; or
(c) Governmental agencies,
which has taken registration under the Telangana Goods and Services Tax Act, 2017 (Act.No.23 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;
- (b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel)	Any person other than a body corporate	A registered person, located in the taxable territory.”;

	<p>provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies;</p> <p>which has taken registration under the Telangana Goods and Services Tax Act, 2017 (23 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>		
--	---	--	--

- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 2019.

NOTIFICATION No. 30/2018 – State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 11 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government on the recommendations of the Council and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification No. 11/2017 - State Tax (Rate), issued in G.O.Ms No. 110, Revenue (CT-II) Department, dt. 29-06-2017, published in Telangana Gazette, Part-I Extraordinary No. 191/A, dt. 30-06-2017, namely:-

“Explanation 2.-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India.”.

2. The existing Explanation in the above item shall be renumbered as Explanation 1.
3. This notification shall come into force on the 1st day of January, 2019.

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

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

To:

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (he is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, CT, Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department.

The PS to Principal Secretary to Chief Minister

The P.S. to Special Chief Secretary & Chief Secretary to Government.

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER