

**GOVERNMENT OF TELANGANA  
ABSTRACT**

RULES- The Telangana Goods and Services Tax Rules, 2017 - State Tax Rates -  
Amendments on Rates of Tax Notification - Orders – Issued.

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**REVENUE (CT-II) DEPARTMENT**

**G.O.Ms.No. 104**

**Dated: 10-10-2024**

**Read the following :-**

1. G.O.Ms No. 121, Revenue (CT-II) Department, Dt: 30-06-2017.
2. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 04/2023 - Central Tax, dt.31.03.2023.
3. Government of India, Ministry of Finance, (Department of Revenue), Central Board of Indirect Taxes and Customs, New Delhi, Notification No. 12/2024 - Central Tax, dt.10.07.2024.
4. From the Commissioner of Commercial Tax, Telangana, Hyderabad, Letter No. A(1)/70/2017, Dt. 24-09-2024.

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**ORDER:-**

The following Notification shall be published in an Extra-ordinary issue of Telangana Gazette, Dated.10.10.2024.

**NOTIFICATION**

In exercise of the powers conferred by section 164 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 amendment to the Telangana Goods and Services Tax Rules, 2017, issued in G.O.Ms No. 121, Revenue (CT-II) Department, Dt: 30.06.2017, as amended subsequently from time to time.

**AMENDMENT**

In the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 8,-

for sub-rule (4A), the following sub-rule shall be substituted, namely:-

“(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier:

Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso:

Provided further that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has not opted for authentication of Aadhaar number, shall be followed by taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centers notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after successful verification as laid down under this proviso.”;

**(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, Government of Telangana.

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

Sf /Sc.

**//FORWARDED :: BY ORDER//**

**SECTION OFFICER**