GOVERNMENT OF TELANGANA
ABSTRACT

The Telangana Goods and Services Tax Act, 2017(Act No.23 of 2017) – To prescribe quarterly furnishing of Form GSTR-1 for those tax payers with aggregate turnover of upto 1.5 crores – Notification - Orders - Issued.

Revenue (CT-II) Department
G.O.Ms.No. 294 Dated: 20-12-2017
Read:-


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ORDER:


NOTIFICATION

In exercise of the powers conferred by section 148 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in Form GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

Table

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Quarter for which the details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing the details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July - September, 2017</td>
<td>31st December, 2017</td>
</tr>
<tr>
<td>2</td>
<td>October - December, 2017</td>
<td>15th February, 2018</td>
</tr>
<tr>
<td>3</td>
<td>January - March, 2018</td>
<td>30th April, 2018</td>
</tr>
</tbody>
</table>

(P.T.O.)
3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

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

SOMESH KUMAR
PRINCIPAL 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 30 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, TS, Hyd.,)
The Commissioner of Commercial Taxes, Telangana State, Hyderabad
The General Administration (Vigilance & Enforcement) Department, Telangana, B.R.K.R. Building, Hyderabad
The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad
The Director General, General Administration(Vigilance&Enforcement)Dept., Telangana State, B.R.K.R.Buildings, Hyderabad

Copy to:
The Accountant General, O/o the AG, Telangana State, Hyderabad.
The Law (A) Department
The P.S. to the Principal Secretary to Hon’ble Chief Minister, Government of Telangana
The P.S. to Principal Secretary to Government (CT & Ex), Revenue Department

// FORWARDED :: BY ORDER //

SECTION OFFICER