

**THE TELANGANA SMALL SCALE INDUSTRIES (RESTRICTION ON  
SALES TAX HOLIDAY) ACT, 1995.**

**(ACT NO. 14 OF 1995)**

**ARRANGEMENT OF SECTIONS**

**Sections**

- 1. Short title and commencement.**
- 2. Restriction on Sales Tax Holiday.**

# THE TELANGANA SMALL SCALE INDUSTRIES (RESTRICTION ON SALES TAX HOLIDAY) ACT, 1995.<sup>1</sup>

## ACT No.14 OF 1995.

1. (1) This Act may be called the <sup>2</sup>Telangana Small Scale Industries (Restriction on Sales Tax Holiday) Act, 1995. **Short title and commencement.**

<sup>3</sup>[(2) It shall be deemed to have come into force on the 3rd October, 1989.]

<sup>4</sup>[2. Notwithstanding the restrictions specified under para-3B of the G.O.Ms.No.498, Industries and Commerce (IA) Department, dated the 16th October, 1989, or anything contained in any judgement, decree or order of any Court, Tribunal or other authority or any order to the contrary, the Small Scale Industries which complied with the conditions stipulated in G.O.Ms.No.498, Industries and Commerce (IA) Department, dated the 16th October, 1989 and Government Memo No.2125/IA/89-1, dated the 15th September, 1990, shall be entitled to a Sales Tax Holiday limited to 100% of the fixed capital investment or Rs.35.00 lakhs (Rupees thirty five lakhs) whichever is less, for a period of five years in respect of the Small Scale Industries set up on or after 3rd October, 1989 and go into commercial production before the 31st March, 1995 in the State of Andhra Pradesh except the Industries specified in the Annexure to the G.O.Ms.No.498, Industries and Commerce Department, **Restriction on Sales Tax Holiday.**

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1. The Andhra Pradesh Small Scale Industries (Restriction on Sales Tax Holiday) Act, 1995 received the assent of the Governor on the 14<sup>th</sup> February, 1995. The said Act in force in the combined State, as on 02.06.2014, has been adapted to the State of Telangana, under section 101 of the Andhra Pradesh Reorganisation Act, 2014 (Central Act 6 of 2014) vide. the Telangana Adaptation of Laws Order, 2016, issued in G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

2. Substituted by G.O.Ms.No.45, Law (F) Department, dated 01.06.2016.

3. Substituted by Act No.18 of 1996.

4. Substituted with marginal heading by Act No.18 of 1996.

dated the 16th October, 1989 and the industries located in the Municipal Corporation limits of Hyderabad, Visakhapatnam and Vijayawada.

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