

No. 14-1/08-EXN-CGCR-Part file-228-9297-9⁹¹ **Most Urgent.**
Department of State Taxes & Excise,
Himachal Pradesh.

From

The Commissioner of State Taxes and Excise,
Himachal Pradesh, Shimla-09.

To

The Jt. Commissioner of State Taxes & Excise,
(Taxpayer Services & Enforcement & Allied Taxes)
South Zone, Parwanoo, Cental Zone, Una and North Zone Palampur, H.P.

Dated: Shimla-9 31-03-2024

Subject: - Regarding Notification dated 25.03.2026

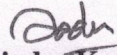
Sir,

Please find enclosed herewith Notifications No: EXN-A(3)/2023-L dated 25-03-2026 under CGCR Act 1999 regarding amendment of rate of tax on packaged Drinking water item No:22.

In this regard, you are directed to do the needful accordingly.

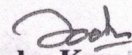
Yours Sincerely

Encls:as Above


(Ravinder Kumar) HPRS
Addl. Commissioner of State Taxes and Excise, Gr-I (GST/AT),
Himachal Pradesh.

Endst.NO: 14-1/08-EXN-CGCR-Part file-228-9299-308 Dated 31-03-2026 Shimla
Copy forwarded to the following:-

- ✓ The Addl. CSTE (IT) Himachal Pradesh with request to upload the same in the official website of the Department of State Taxes and Excise, Himachal Pradesh at the earliest.
2. The Addl./ Jt. CSTE South Zone Shimla/North Zone Palampur and Central Zone Mandi for information and necessary direction please.
3. The Addl./Jt. CST&E(EIU/TAU) for information and necessary action please.
4. The Addl. CST&E(D) for information and necessary action please.
5. All DCSTE (Taxpayer Services, Enforcement & Allied Taxes/Audit/Excise) in H.P. for information and necessary action please.
6. All ACSTE (TPS) in H.P. with direction to comply with the notification and necessary action please.


(Ravinder Kumar) HPRS
Addl. Commissioner of State Taxes and Excise, Gr-I (GST/AT),
Himachal Pradesh.

[Authoritative English text of this Department Notification No. EXN-A(3)-3/2023-Loose dated 25.03.2026 as required under clause (3) of Article 348 of the Constitution of India]

Government of Himachal Pradesh
State Taxes and Excise Department

No. EXN-A(3)-3/2023-Loose

Dated: Shimla-171002, 25/03/2026

NOTIFICATION

In exercise of the powers conferred by section 15 of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1999 (Act No. 16 of 1999), the Governor, Himachal Pradesh is pleased to make the following amendment in Schedule-I appended to the Act ibid, (here-in-after called the 'said Schedule'), namely:-

AMENDMENT

For the existing item no. 22, the tax rate under column-3 of the said Schedule-I of the Himachal Pradesh Taxation (on Certain Goods Carried by Road) Act, 1999, shall be substituted as under:-

Sr. No.	Commodities	Rate of tax
22.	Packaged Drinking Water.	Rs. 3.00 per 10 litre.

By Order

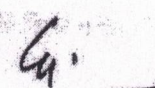
Devesh Kumar
Principal Secretary (ST&E) to the
Government of Himachal Pradesh

Endst. No. EXN-A(3)-3/2023-Loose

Dated: Shimla-2, the 25/03/2026.

Copy for information and necessary action to the following:-

1. The Commissioner, State Taxes and Excise, Himachal Pradesh, Shimla-9.
2. The Joint Secretary (GAD) to the Government of Himachal Pradesh w.r.t. item No 41 of the CMM held on 07.03.2026.
3. The Addl./Joint/Deputy Commissioner of ST&E, Himachal Pradesh.
4. Guard File/spare copies.


(Dalip Kumar Negi)
Special Secretary (ST&E) to the
Government of Himachal Pradesh