

4. उक्त अधिसूचना का उपभोग करके कर का संदाय करने वाले रजिस्ट्रीकृत व्यक्तियों के बारे में, ऐसी अवधि के संबंध में जिसके लिए उन्होंने उक्त फायदे का उपभोग किया है, यह समझा जाएगा कि उन्होंने उक्त अधिनियम की धारा 37 और धारा 39 के उपबंध का अनुपालन किया है यदि वे उन्होंने उपरोक्त पैरा 2 और पैरा 3 में यथा उपबंधित प्ररूप जीएसटी सीएमपी-08 और प्ररूप जीएसटीआर-4 दे दिया है।

आदेश द्वारा,
जगदीश चन्द्र शर्मा,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2019 dated 30-5-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 21/2019-State Tax

Shimla-2, the 30th May, 2019

No. EXN-F(10)-4/2019.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019— State Tax (Rate), dated the 7th March, 2019 published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2019, dated the 8th March, 2019, (hereinafter referred to as “the said notification”), as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Himachal Pradesh Goods and Services Tax Rules, 2017, till the 18th day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Himachal Pradesh Goods and Services Tax Rules, 2017, on or before the 30th day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).