

		मार्च, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 3 जुलाई, 2020 या उससे पहले प्रस्तुत की जाती है
		अप्रैल, 2020	यदि प्ररूप जीएसटीआर-3ख में विवरणी 6 जुलाई, 2020 या उससे पहले प्रस्तुत की जाती है। "।

2. इस अधिसूचना को 20 मार्च, 2020 से लागू माना जाएगा।

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

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 32/2020-State Tax

Shimla-2, the 23rd June, 2020

No. EXN-F(10)-4/2020.—In exercise of the powers conferred by Section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), read with Section 148 of the said Act, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following amendment in the notification of the Government of Himachal Pradesh, No. 76/2018—State Tax, dated the 31st December, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-33/2018 dated 4th Jan., 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:—

Table

Sl. No. (1)	Class of registered persons (2)	Tax period (3)	Condition (4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020

2.	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	If return in FORM GSTR-3B is furnished on or before the 29th day of June, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
		March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

By order,
Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं0 33/2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्या: ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या: 4/2018—राज्य कर, तारीख 30 जनवरी, 2018 जिसे हिमाचल प्रदेश के राजपत्र में संख्या: ई0 एक्स0 एन0—एफ(10)—5/2018 के तहत तारीख 30 जनवरी, 2018 को प्रकाशित किया गया था, में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना में, तीसरे परंतुक के पश्चात् निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु यह भी कि उक्त अधिनियम की धारा 47 के अधीन संदेय विलम्ब फीस की रकम मार्च, अप्रैल और मई, 2020 के महीनों और 31 मार्च, 2020 को समाप्त तिमाही के लिए, ऐसे पंजीकृत व्यक्तियों के लिए अधित्यक्त हो जाएगी, जो उक्त मास/तिमाही के लिए देय तारीख तक प्ररूप जीएसटीआर—1 में