2. इस अधिसूचना को मार्च, 2020 के 20वें दिन 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. 35/2020-State Tax

Shimla-2, the 23rd June, 2020

- **No. EXN-F(10)-4/2020.**—In exercise of the powers conferred by Section 168A 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 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), in view of the spread of pandemic COVID-19 across many countries of the world including India, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify, as under,—
 - (i) where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th day of March, 2020 to the 29th day of June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended upto the 30th day of June, 2020, including for the purposes of—
 - (a) completion of any proceeding or passing of any order or issuance of any notice, intimation, notification, sanction or approval or such other action, by whatever name called, by any authority, commission or tribunal, by whatever name called, under the provisions of the Acts stated above; or
 - (b) filing of any appeal, reply or application or furnishing of any report, document, return, statement or such other record, by whatever name called, under the provisions of the Acts stated above;

but, such extension of time shall not be applicable for the compliances of the provisions of the said Act, as mentioned below—

- (a) Chapter IV;
- (b) sub-section (3) of section 10, sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;
- (c) section 39, except sub-section (3), (4) and (5);
- (d) section 68, in so far as e-way bill is concerned; and
- (e) rules made under the provisions specified at clause (a) to (d) above;
- (ii) where an e-way bill has been generated under rule 138 of the Himachal Pradesh Goods and Services Tax Rules, 2017 and its period of validity expires during the period 20th

day of March, 2020 to 15th day of April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th day of April, 2020.

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

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

नाम परिवर्तन

मैं, तारा खाची नेगी पत्नी श्री दीपक नेगी, निवासी पायलोस नेगी निचार आवास, नजदीक एचएफआरआई कार्यालय, गांव सरघीन लोअर पंथाघाटी, तहसील व जिला शिमला (हि0प्र0), घोषणा करती हूं कि मैंने श्री दीपक नेगी के साथ विवाह पश्चात् अपना नाम सभी तथ्यों एवं उद्देश्यों हेतु तारा खाची से बदलकर तारा खाची नेगी रख लिया है।

तारा खाची नेगी, पत्नी श्री दीपक नेगी, निवासी पायलोस नेगी निचार आवास, नजदीक एचएफआरआई कार्यालय, गांव सरघीन लोअर पंथाघाटी, तहसील व जिला शिमला (हि0प्र०)।