

HPGST Law Notifications-2019

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1	01/2019-State Tax	Seeks to amend notification No. 48/2017 to amend the meaning of Advance Authorization	EXN-F(10)-4/2019, dated 02-02-2019 published in the e-gazette on 05-02-2019	1-2
2	02/2019-State Tax	Seeks to bring into force the HPGST (Amendment) Act, 2018	EXN-F(10)-5/2019, dated 30-1-2019 published in the e-gazette on 31-01-2019	3
3	03/2019-State Tax	Seeks to amend the HPGST Rules, 2017	EXN-F(10)-5/2019, dated 30-1-2019 published in the e-gazette on 31-01-2019	3-13
4	Corrigendum	Corrigendum to notification No. 03/2019-State Tax, dated 30-01-2019	EXN-F(10)-5/2019 dated 25-02-2019 published in the e-gazette on 27.02.2019	14-15
5	05/2019-State Tax	Seeks to amend notification No. 8/2017-State Tax dated 27.06.2017 so as to align the rates for Composition Scheme with HPGST Rules, 2017	EXN-F(10)-5/2019, dated 30-1-2019 published in the e-gazette on 31-01-2019	13
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7	10/2019-State Tax	To give exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs 40 lakhs.	EXN-F(10)-5/2019, dated 07-03-2019 published in the e-gazette on 08-03-2019	18-19
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आबकारी एवं कराधान विभाग

अधिसूचना सं० 1/2019-राज्य कर

शिमला-2, 2 फरवरी, 2019

संख्या: ई.एक्स.एन.-एफ.(10)-4/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 147 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.-एफ.(10)-40/2017 तारीख 21 नवम्बर, 2017 द्वारा प्रकाशित अधिसूचना संख्या: 48/2017-राज्य कर तारीख 20 नवम्बर, 2017 में निम्नलिखित संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना में,

(i) सारणी के स्तंभ (2) में क्रम सं.1 के सामने प्रविष्टि के पश्चात् निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परंतु इस प्रकार पूर्ति किए गए माल का उपयोग, जब निर्यात, ऐसे निर्यातों के विनिर्माण में प्रयुक्त इनपुटों पर इनपुट कर प्रत्यय का उपभोग करने के पश्चात् पहले ही कर दिया गया हो, कराधेय माल (शून्य दर या पूर्णतः छूटप्राप्त माल से भिन्न) के विनिर्माण और पूर्ति में किया जाएगा और चार्टर्ड अकाउंटेंट से इस प्रभाव का प्रमाण-पत्र, माल और सेवा कर के अधिकारिता वाले आयुक्त या उसके द्वारा प्राधिकृत किसी अन्य अधिकारी को, ऐसी पूर्ति के छह मास के भीतर प्रस्तुत कर दिया गया हो;”

परंतु यह और कि यदि निर्यात माल के विनिर्माण में प्रयुक्त इनपुटों पर इनपुट कर प्रत्यय का उपभोग नहीं किया गया है तो ऐसा प्रमाणपत्र अपेक्षित नहीं होगा।”;

(ii) स्पष्टीकरण में क्रम संख्या 1 के सामने “पूर्व आयात आधार पर” शब्दों का लोप किया जाएगा।

आदेश द्वारा,

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

टिप्पण.—मूल अधिसूचना 48/2017-राज्य कर तारीख 20 नवम्बर, 2017 संख्या: ई.एक्स.एन.-एफ.(10)-40/2017 तारीख 21 नवम्बर, 2017 द्वारा राजपत्र, हिमाचल प्रदेश में प्रकाशित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)- 4/2019 dated 02-2-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 1/2019-STATE TAX

Shimla-2, the 2nd February, 2019

No. EXN-F(10)-4/2019.—In exercise of the powers conferred by Section 147 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal

Pradesh, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Himachal Pradesh, No. 48/2017-State Tax dated the 20th November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-40/2017 dated the 21st November, 2017, namely:—

In the said notification,

(i) In the Table, the column number (2) against Sl. No.1, after the entry, the following proviso shall be inserted, namely:—

"Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the jurisdictional commissioner of GST or any other officer authorised by him within 6 months of such supply,:

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.";

(ii) In the Explanation against serial number 1 the words "on pre-import basis" shall be omitted.

By order,

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

Note.—The principal notification No.48/2017-State Tax dated the 20th November, 2017, was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)- 40/2017 dated the 21st November, 2017.

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001

NOTIFICATION

Shimla, the 23rd January, 2019

No. HHC/Admn.3(400)/95-II.—20 days leave *i.e.* 03 days commuted leave *w.e.f.* 03-12-2018 to 05-12-2018 and 17 days earned leave *w.e.f.* 06-12-2018 to 22-12-2018, with permission to suffix Sunday on 23-12-2018, is hereby sanctioned, *ex-post-facto*, in favour of Shri Lal Singh Pathania, Secretary of this Registry.

Certified that Shri Lal Singh Pathania has joined the same post and at the same station from where he had proceeded on leave after the *expiry* of the above leave period.

[*Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 2 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2018 (1 of 2019), the Governor of Himachal Pradesh is pleased to appoint the 1st day of February, 2019, as the date on which the provisions of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2018 (1 of 2019), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, shall come into force.

By order,

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

[*Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 3 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted.

3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.

4. In the said rules, in rule 8, in sub-rule (1),—

(a) the first proviso shall be omitted;

- (b) in the second proviso, for the words “Provided further”, the word “Provided” shall be substituted.

5. In the said rules, for rule 11, the following rule shall be substituted, namely:—

“11. Separate registration for multiple places of business within a State or a Union territory.—(1) Any person having multiple places of business within a State or a Union territory, requiring a separate registration for any such place of business under sub-section (2) of section 25 shall be granted separate registration in respect of each such place of business subject to the following conditions, namely:—

- (a) such person has more than one place of business as defined in clause (85) of section 2;
- (b) such person shall not pay tax under section 10 for any of his places of business if he is paying tax under section 9 for any other place of business;
- (c) all separately registered places of business of such person shall pay tax under the Act on supply of goods or services or both made to another registered place of business of such person and issue a tax invoice or a bill of supply, as the case may be, for such supply.

Explanation.—For the purposes of clause (b), it is hereby clarified that where any place of business of a registered person that has been granted a separate registration becomes ineligible to pay tax under section 10, all other registered places of business of the said person shall become ineligible to pay tax under the said section.

(2) A registered person opting to obtain separate registration for a place of business shall submit a separate application in **FORM GST REG-01** in respect of such place of business.

(3) The provisions of rule 9 and rule 10 relating to the verification and the grant of registration shall, *mutatis mutandis*, apply to an application submitted under this rule”.

6. In the said rules, after rule 21, the following rule shall be inserted, namely:—

“Rule 21A. Suspension of registration.—(1) Where a registered person has applied for cancellation of registration under rule 20, the registration shall be deemed to be suspended from the date of submission of the application or the date from which the cancellation is sought, whichever is later, pending the completion of proceedings for cancellation of registration under rule 22.

(2) Where the proper officer has reasons to believe that the registration of a person is liable to be cancelled under section 29 or under rule 21, he may, after affording the said person a reasonable opportunity of being heard, suspend the registration of such person with effect from a date to be determined by him, pending the completion of the proceedings for cancellation of registration under rule 22.

(3) A registered person, whose registration has been suspended under sub-rule (1) or sub-rule (2), shall not make any taxable supply during the period of suspension and shall not be required to furnish any return under section 39.

(4) The suspension of registration under sub-rule (1) or sub-rule (2) shall be deemed to be revoked upon completion of the proceedings by the proper officer under rule 22 and such revocation shall be effective from the date on which the suspension had come into effect.”.

7. In the said rules, after rule 41, the following rule shall be inserted, namely:—

“Rule 41A. Transfer of credit on obtaining separate registration for multiple places of business within a State or Union territory.—(1) A registered person who has obtained separate registration for multiple places of business in accordance with the provisions of rule 11 and who intends to transfer, either wholly or partly, the unutilised input tax credit lying in his electronic credit ledger to any or all of the newly registered place of business, shall furnish within a period of thirty days from obtaining such separate registrations, the details in **FORM GST ITC-02A** electronically on the common portal, either directly or through a Facilitation Centre notified in this behalf by the Commissioner:

Provided that the input tax credit shall be transferred to the newly registered entities in the ratio of the value of assets held by them at the time of registration.

Explanation.—For the purposes of this sub-rule, it is hereby clarified that the ‘value of assets’ means the value of the entire assets of the business whether or not input tax credit has been availed thereon.

(2) The newly registered person (transferee) shall, on the common portal, accept the details so furnished by the registered person (transferor) and, upon such acceptance, the unutilised input tax credit specified in **FORM GST ITC-02A** shall be credited to his electronic credit ledger.”.

8. In the said rules, in rule 42, in sub-rule (1), in clause (i), in the Explanation, after the word and figures “entry 84”, the word, figures and letter “and entry 92A” shall be inserted.

9. In the said rules, in rule 43,—

(a) in sub-rule (1), in clause (g), in the Explanation, after the word and figures “entry 84”, the words, figures and letter “and entry 92A” shall be inserted.

(b) in sub-rule (2), in the Explanation, clause (a) shall be omitted.

10. In the said rules, in rule 53,—

(a) in sub-rule (1), after the words and figures “section 31”, the words and figures “and credit or debit notes referred to in section 34” shall be omitted;

(b) in sub-rule (1) clause (c) shall be omitted;

(c) in sub-rule (1) clause (i) shall be omitted;

(d) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A). A credit or debit note referred to in section 34 shall contain the following particulars, namely:—

(a) name, address and Goods and Services Tax Identification Number of the supplier;

(b) nature of the document;

- (c) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (d) date of issue of the document;
- (e) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (f) name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered;
- (g) serial number(s) and date(s) of the corresponding tax invoice(s) or, as the case may be, bill(s) of supply;
- (h) value of taxable supply of goods or services, rate of tax and the amount of the tax credited or, as the case may be, debited to the recipient; and
- (i) signature or digital signature of the supplier or his authorised representative.”.

11. In the said rules, in rule 80, in sub-rule (3), after the words “Every registered person”, the words, brackets and figures “other than those referred to in the proviso to sub-section (5) of section 35,” shall be inserted.

12. In the said rules, in rule 83,—

- (a) in sub-rule (1), in clause (a), for the words “Central Board of Excise” the words “Central Board of Indirect Taxes” shall be substituted;
- (b) in sub-rule (3), in the second proviso, for the words “eighteen months”, the words “thirty months” shall be substituted;
- (c) for sub-rule (8), the following sub-rule shall be substituted, namely:—

“(8) A goods and services tax practitioner can undertake any or all of the following activities on behalf of a registered person, if so authorised by him to—

- (a) furnish the details of outward and inward supplies;
- (b) furnish monthly, quarterly, annual or final return;
- (c) make deposit for credit into the electronic cash ledger;
- (d) file a claim for refund;
- (e) file an application for amendment or cancellation of registration;
- (f) furnish information for generation of e-way bill;
- (g) furnish details of challan in **FORM GST ITC-04**;
- (h) file an application for amendment or cancellation of enrolment under rule 58; and

- (i) file an intimation to pay tax under the composition scheme or withdraw from the said scheme:

Provided that where any application relating to a claim for refund or an application for amendment or cancellation of registration or where an intimation to pay tax under composition scheme or to withdraw from such scheme has been submitted by the goods and services tax practitioner authorised by the registered person, a confirmation shall be sought from the registered person and the application submitted by the said practitioner shall be made available to the registered person on the common portal and such application shall not be further proceeded with until the registered person gives his consent to the same.”.

13. In the said rules, in rule 85, in sub-rule (3), after the word and figures “section 49”, the words, figures and letters “section 49A and section 49B,” shall be inserted.

14. In the said rules, in rule 86, in sub-rule (2), after the word and figures “section 49”, the words, figures and letters “or section 49A or section 49B,” shall be inserted.

15. In the said rules, in rule 89, in sub-rule (2), for clause (f), the following clause shall be substituted, namely:—

“(f) a declaration to the effect that tax has not been collected from the Special Economic Zone unit or the Special Economic Zone developer, in a case where the refund is on account of supply of goods or services or both made to a Special Economic Zone unit or a Special Economic Zone developer;”.

16. In the said rules, in rule 91,—

(a) in sub-rule(2), the following proviso shall be inserted, namely:—

“Provided that the order issued in **FORM GST RFD-04** shall not be required to be revalidated by the proper officer.”;

(b) in sub-rule (3), the following proviso shall be inserted, namely:—

“Provided that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

17. In the said rules, in rule 92, in sub-rule (4), the following provisos shall be inserted, namely:—

“Provided that the order issued in **FORM GST RFD-06** shall not be required to be revalidated by the proper officer:

Provided further that the payment advice in **FORM GST RFD-05** shall be required to be revalidated where the refund has not been disbursed within the same financial year in which the said payment advice was issued.”.

18. In the said rules, in rule 96A,—

(a) in the marginal heading, for the words “Refund of integrated tax paid on export”, the word “Export” shall be substituted;

- (b) in sub-rule (1), in clause (b), after the words “convertible foreign exchange”, the words “or in Indian rupees, wherever permitted by the Reserve Bank of India” shall be inserted.

19. In the said rules, in **FORM GST REG-01**, in instruction 12, for the words “business verticals” at both the places where they occur, the words “places of business” shall be substituted.

20. In the said rules, in **FORM GST REG-17**, at the end, the following “Note” shall be inserted, namely:—

“Note.—Your registration stands suspended with effect from ----- (date).”.

21. In the said rules, in **FORM GST REG-20**, at the end, the following “Note” shall be inserted, namely:—

“Note: - Your registration stands suspended with effect from ----- (date).”.

22. In the said rules, after **FORM GST ITC-02**, the following form shall be inserted, namely:—

“FORM GST ITC-02A

[See rule 41A]

Declaration for transfer of ITC pursuant to registration under sub-section (2) of Section 25

1.	GSTIN of transferor	
2.	Legal name of transferor	
3.	Trade name of transferor, if any	
4.	GSTIN of transferee	
5.	Legal name of transferee	
6.	Trade name of transferee, if any	

7. Details of ITC to be transferred

Tax	Amount of matched ITC available	Amount of matched ITC to be transferred
1	2	3
Central Tax		
State Tax		
UT Tax		
Integrated Tax		
Cess		

8. Verification

I _____ hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed there from.

Signature of authorised signatory _____

Name _____

Designation/Status _____

Date----dd/mm/yyyy

Instructions:

1. Transferor refers to the registered person who has an existing registration in a State or Union territory.
2. Transferee refers to the place of business for which a separate registration has been obtained under rule 11.”.

23. In the said rules, in **FORM GST PCT-05**, in the Table, after serial number 5 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“6	To furnish information for generation of e-way bill	
7	To furnish details of challan in FORM GST ITC-04	
8	To file an application for amendment or cancellation of enrolment under rule 58	
9	To file an intimation to pay tax under the composition scheme or withdraw from the said scheme”.	

24. In the said rules, in **FORM GSTR -4**,—

(a) in clause 6, for the Table, the following Table shall be substituted, namely:—

“Rate of tax	Total Turnover	Out of turnover reported in (2), turnover of services	Composition tax amount	
			Central Tax	State/UT Tax
1	2	3	4	5”;

(b) in clause 7, for the Table, the following Table shall be substituted, namely:-

“Quarter	Rate	Original details				Revised details			
		Total Turnover	Out of turnover reported in (3), turnover of services	Central tax	State/UT tax	Total Turnover	Out of turnover reported in (7), turnover of services	Central tax	State/UT Tax
1	2	3	4	5	6	7	8	9	10”;

25. In the said rules, in **FORM GST RFD-01**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:—

"DECLARATION [rule 89(2)(f)]
I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.

Signature
Name –
Designation / Status”.

26. In the said rules, in **FORM GST RFD-01A**, for the declaration under rule 89(2)(f), the following declaration shall be substituted, namely:—

“DECLARATION [rule 89(2)(f)]
I hereby declare that tax has not been collected from the Special Economic Zone unit /the Special Economic Zone developer in respect of supply of goods or services or both covered under this refund claim.
Signature
Name –
Designation / Status”.

27. In the said rules, in **FORM GST APL-01**,—

(a) for clause 15, the following clause shall be substituted, namely:—

“15. Details of payment of admitted amount and pre-deposit:—

(a) Details of payment required

Particulars		Central tax	State/ UT tax	Integ-rated tax	Cess	Total amount	
(a) Admitted amount	Tax/ Cess					< total >	< total >
	Interest					< total >	
	Penalty					<total >	
	Fees					< total >	
	Other charges					< total >	

(b) Pre-deposit (10% of disputed tax /cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess).	Tax/ Cess					< total >	
---	-----------	--	--	--	--	-----------	--

(b) Details of payment of admitted amount and pre-deposit (pre-deposit 10% of the disputed tax and cess but not exceeding Rs. 25 crore each in respect of CGST, SGST or cess, or not exceeding Rs. 50 crore in respect of IGST and Rs. 25 crore in respect of cess).

Sl. No.	Description	Tax payable	Paid through Cash/ Credit Ledger	Debit entry No.	Amount of tax paid			
					Central tax	State/UT tax	Integrated tax	CESS
1	2	3	4	5	6	7	8	9
1.	Integrated tax		Cash Ledger					
			Credit Ledger					
2.	Central tax		Cash Ledger					
			Credit Ledger					
3.	State/UT tax		Cash Ledger					
			Credit Ledger					
4.	CESS		Cash Ledger					
			Credit Ledger					

(c) Interest, penalty, late fee and any other amount payable and paid

Sl. No.	Description	Amount payable				Debit entry No.	Amount paid			
		Integrated tax	Central tax	State/UT tax	CESS		Integrated tax	Central tax	State/UT tax	CESS
1	2	3	4	5	6	7	8	9	10	11";
1.	Interest									

2.	Penalty									
3.	Late fee									
4.	Others (specify)									

(b) after clause 17, the following shall be inserted, namely:—

“18. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 15 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7”.
	Admitted amount [in the Table in sub- clause (a) of clause 15(item (a))]					

28. In the said rules, in **FORM GST APL-05**,—

(a) in clause 14,—

(i) in sub-clause (a), in the Table, for the brackets, figures and words “(20% of disputed tax)”, the brackets, figures, words and letters “(20% of disputed tax/cess but not exceeding Rs.50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs.50 crore in respect of cess)” shall be substituted;

(ii) in sub-clause (b), for the brackets, words and figures “(pre-deposit 20% of the disputed admitted tax and Cess)”, the brackets, words, figures and letters “(pre- deposit of 20% of the disputed admitted tax and cess but not exceeding Rs. 50 crore each in respect of CGST, SGST or cess or not exceeding Rs.100 crore in respect of IGST and Rs. 50 crore in respect of cess)” shall be substituted;

(b) after clause 14, the following shall be inserted, namely:—

“15. Place of supply wise details of the integrated tax paid (admitted amount only) mentioned in the Table in sub-clause (a) of clause 14 (item (a)), if any

Place of Supply (Name of State/UT)	Demand	Tax	Interest	Penalty	Other	Total
1	2	3	4	5	6	7”.
	Admitted amount [in the Table in					

	sub-clause (a) of clause 14 (item (a))]					

By order,

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

Note.—The principal rules were published in the Gazette of Himachal Pradesh, *vide* notification No. EXN-F(10)-13-2017, dated 27-06-2017, published *vide* number EXN-F(10)-13-2017, dated 29-06-2017 and last amended *vide* notification No. 74/2018-State Tax, dated the 16-01-2018, published *vide* number EXN-F(10)-33/2018, dated the 17-01-2018.

[*Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 5/2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (1) of Section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh No. 8/2017- State Tax, dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017, namely:—

In the said notification, for the portion beginning with the words “an amount calculated at the rate of” and ending with the words “half per cent of the turnover of taxable supplies of goods in State in case of other suppliers”, the words and figures, “an amount of tax calculated at the rate specified in rule 7 of the Himachal Pradesh Goods and Services Tax Rules, 2017:” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

By order,
Sd/-

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

Note.—The principal notification No.8/2017- State Tax, dated the 30th June, 2017, was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 27th June, 2017 and was last amended *vide* notification No. 1/2018-State Tax, dated the 18th January, 2018, published *vide* number EXN-F(10)-1/2018, dated the 19th January, 2018.

SCHEDULE

Sl. No.	File No.	Name of Forest required to be converted into Demarcated Protected Forests	Name of Muhal with Hadbast No.	Khasra No.	Area in Hectare	Cardinal Boundaries Muhal/ Up Muhal	Forest Range	Forest Division	District
1.	24/1998	Dhiyan	Chander-Pur	1910/1, 1960/2, 2099/1	28-58-29	North : Chander Pur (Dhiyan) South : Malog, Annu East : Chander Pur West : Kathasu	Sarswati Nagar	Rohru	Shimla

By order,
RAM SUBHAG SINGH,
Additional Chief Secretary (Forests).

TRANSPORT DEPARTMENT

NOTIFICATION

Shimla-2, the 26th February, 2019

No. TPT-C(9)-7/2003.—The Governor, Himachal Pradesh in exercise of the powers conferred by sub-section (6) of Section 41 of the Motor Vehicles Act, 1988 (No. 59 of 1988) and all other powers enabling him in this behalf is pleased to allot/release registration marks/number from Serial No. 0001 to 9999 under the Registration marks HP17F to Registration & Licensing Authority, Paonta Sahib, Distt. Sirmaur Himachal Pradesh for registration of motor vehicles with effect from the publication in the H. P. Rajpatra (Extra Ordinary) in the public interest.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (Transport).

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 25th February, 2019

No. EXN-F(10)-5/2019.—In the Notification of the Government of Himachal Pradesh, Excise and Taxation Department, No. 3/2019-State Tax, dated the 30th Jaunary, 2019,

published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-5/2019 dated 31st Jaunary, 2019,—

- (i) at page 7879, in line at Sl. No.19, for "in instruction 12, for the words "business verticals" at both the places where they occur, the words "places of business"" read " in instruction 12, for the words "business verticals" at both the places where they occur, the words "places of business" and for the word "vertical", the words "place of business"".
- (ii) at page 7879, at Sl. No. 21, for "Note:- Your registration stands suspended with effect from(date)." read "Note:- Suspension of registration stands revoked with effect from(date)."
- (iii) at page 7883, in para 28 (a)(ii), for "pre-deposit of 20% of the disputed admitted tax" read "pre-deposit of 20% of the disputed tax".

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

MUNICIPAL COUNCIL RAMPUR BUSHAHR, DISTT. SHIMLA

NOTIFICATION

Dated, the 21st February, 2019

No. MC.RMP/2019-342.—The following Bye-Laws made by Municipal Council Rampur Bushahr Distt. Shimla for regulating the **Door-to-Door Garbage Collection & Disposal, Bye-Laws, 2018** in exercise of the powers conferred by section 202 and 217 of the Himachal Pradesh Municipal Act, 1994 (Act No. 12 of 1994) read with rule 15 (zf) of the Solid Waste Management Rules, 2016 having been confirmed by State enforcement, as required under section 217 of the aforesaid Acts are here by published for general information, namely:—

DOOR-TO-DOOR GARBAGE COLLECTION & DISPOSAL BYE-LAWS, 2018

CHAPTER—I

GENERAL

1. Short title and commencement.—

- (a) These Bye-Laws may be called the **Door-to-Door Garbage Collection and Disposal Bye-Laws, 2018 of Municipal Council Rampur** for municipal solid waste management & disposal.
- (b) These Bye-Laws shall come into force on the date of their adoption and publication in the Rajpatra (E gazette) of Himachal Pradesh Government.
- (c) These shall apply to Rampur Municipal Area.

[*Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 5 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (1) of Section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to rescind the notification of the Government of Himachal Pradesh, No. 8/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

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

Note.—The principal notification No. 8/2017-State Tax (Rate), dated the 30th June, 2017, was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017 and was last amended *vide* notification No. 22/2018-State Tax (Rate), dated the 6th August, 2018, published *vide* number EXN-F(10)-24/2018, dated the 6th August, 2018.

[*Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 6 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (2) of Section 23 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following amendments in the notification of the Government of Himachal Pradesh, No. 65/2017-State Tax, dated the 15th November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-20/2016-Vol.1, dated the 18th November, 2017, namely:—

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu

and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

2. This notification shall come into force with effect from the 1st day of February, 2019.

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

Note.—The principal notification No. 65/2017-State Tax, dated the 15th November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-20/2016-Vol. 1, dated the 18th November, 2017.

[*Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 01 /2019-STATE TAX (Rate)

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (1) of section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to rescind the notification of Government of Himachal Pradesh, No. 8/2017-Stated Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017, except as respects things done or omitted to be done before such rescission.

2. This notification shall come into force with effect from the 1st day of February, 2019.

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

Note.—The principal notification No. 8/2017-State Tax(Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017 and was last amended *vide* notification No. 22/2018-State Tax (Rate), dated the 6th August, 2018, published *vide* number EXN-F(10)-24/2018, dated the 6th August, 2018.

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay state tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. **Explanation.** —For the purpose of this notification, -

- (i) “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) the rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

4. This notification shall come into force on the 1st day of April, 2019.

By order,

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

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 07-03-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 10/2019-STATE TAX

Shimla-2 the 07th March, 2019

No . EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (2) of section 23 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter referred to as the “said Act”), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to specify the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,—

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table;
- (iii) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and

(iv) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

Table

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa
2.	2106 90 20	Pan masala
3.	24	All goods, <i>i.e.</i> Tobacco and manufactured tobacco substitutes

2. This notification shall come into force on the 1st day of April, 2019.

By order,

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

ब अदालत विवाह पंजीकरण अधिकारी, बड़सर, उप-मण्डल बड़सर, जिला हमीरपुर, हि0 प्र0

1. Kushal Singh Age 32 years s/o Sh. Raghubir Singh, r/o Village & P.O. Nain, Tehsil Barsar, District Hamirpur (H.P.).

2. Radha Age 22 years d/o Sh. Gopal Singh, r/o Village Sain, P.O. Alathu, Tehsil Sadar, District Mandi (H.P.) प्रार्थी।

बनाम

आम जनता

प्रतिवादी।

आम जनता को सूचित किया जाता है कि प्रार्थी एक व दो ने इस न्यायालय में विवाह पंजीकरण करवाने का आवेदन किया है। अतः इस इशतहार द्वारा आम जनता व उपरोक्त आवेदनकर्ता के माता-पिता को इस विवाह के पंजीकरण बारे एतराज हो तो दिनांक 23-03-2019 या इससे पूर्व प्रातः 10.00 बजे इस न्यायालय में आपत्ति दर्ज करवा सकते हैं। इस तिथि के बाद कोई उजर स्वीकार नहीं किया जावेगा।

आज दिनांक 20-02-2019 को मेरे हस्ताक्षर एवं मोहर अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित/—
विवाह पंजीकरण अधिकारी,
बड़सर, उप-मण्डल बड़सर, जिला हमीरपुर, हि0 प्र0।

आवर्त है, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में अधिसूचित करते हैं, जो माल या सेवाओं या दोनों के जावक प्रदाय के ब्यौरे देने के लिए नीचे यथा वर्णित विशेष प्रक्रिया का अनुसरण करेंगे।

2. उक्त रजिस्ट्रीकृत व्यक्ति, माल या सेवाओं या दोनों के जावक प्रदाय के ब्यौरे, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के अधीन ऐसे प्ररूप जीएसटीआर-1 में देंगे, जो नीचे दी गई सारणी के स्तंभ (2) में यथाविनिर्दिष्ट तिमाही के दौरान उक्त सारणी के स्तंभ (3) में की तत्स्थानी प्रविष्टि में यथा विनिर्दिष्ट समयावधि तक प्रस्तुत करने हैं, अर्थात्:—

सारणी

क्रम संख्या	तिमाही, जिसके लिए प्ररूप जीएसटीआर-1 में ब्यौरे प्रस्तुत किए जाते हैं	प्ररूप जीएसटीआर-1 में ब्यौरे देने के लिए समयावधि
1	2	3
1	अप्रैल-जून, 2019	31 जुलाई, 2019

3. उक्त अधिनियम की धारा 38 की उपधारा (2) और धारा 39 की उपधारा (1) के अधीन जुलाई, 2017 से जून, 2019 के मास के लिए, यथास्थिति, ब्यौरों या विवरणी देने की समय-सीमा पश्चातवर्ती रूप से राजपत्र में अधिसूचित की जाएगी।

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

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 28-03-2019 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 11/2019-State Tax

Shimla-2, the 28th March, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by section 148 and 168 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 that the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons, who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Himachal Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
1	2	3
1	April –June, 2019	31st July, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to June, 2019 shall be subsequently notified in the Official Gazette.

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

आबकारी एवं कराधान विभाग

अधिसूचना सं० 12/2019—राज्य कर

शिमला—2 28 मार्च, 2019

संख्या: ई.एक्स.एन.—एफ.(10)—5/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उपधारा (1) के दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयुक्त, परिषद की सिफारिशों पर रजिस्ट्रीकृत व्यक्तियों के ऐसे वर्ग के द्वारा, जिनका पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में संकलित आवर्त 1.5 करोड़ रूपयों से अधिक है, अप्रैल, 2019 से जून, 2019 तक प्रत्येक मास के लिए उस मास के उत्तरवर्ती मास के 11 वें दिन तक हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के अधीन प्ररूप जीएसटीआर-1 में जावक प्रदायों के ब्यौरे देने की समय सीमा को विस्तारित करते हैं।

2. उक्त अधिनियम की धारा 38 की उपधारा (2) और धारा 39 की उपधारा (1) के अधीन जुलाई, 2017 से जून, 2019 मास के लिए यथास्थिति, ब्यौरे या विवरणी देने के लिए समय सीमा को तत्पश्चात् राजपत्र में अधिसूचित किया जाएगा।

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

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 28-03-2019 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 12/2019-State Tax

Shimla-2, the 28th March, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by the second proviso to sub section (1) of section 37 read with section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** under the Himachal Pradesh Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April, 2019 to June, 2019 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under subsection (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to June, 2019 shall be subsequently notified in the Official Gazette.

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

आबकारी एवं कराधान विभाग

अधिसूचना सं० 13/2019—राज्य कर

शिमला—2 28 मार्च, 2019

संख्या: ई.एक्स.एन.—एफ.(10)—5/2019.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इस अधिसूचना में इसके पश्चात् "उक्त नियम" कहा गया है) के नियम 61 के उप-नियम (5) के साथ पठित हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् "उक्त अधिनियम" कहा गया है) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयुक्त, परिषद की सिफारिशों पर, एतद्वारा विनिर्दिष्ट करते हैं कि अप्रैल, 2019 से जून 2019 तक प्रत्येक मास के लिए उक्त नियम के प्ररूप जीएसटीआर-3ख में विवरणी ऐसे मास के उत्तरवर्ती मास के बीसवें दिन को या उससे पूर्व सामान्य पोर्टल के माध्यम से इलेक्ट्रॉनिक रूप से दी जाएगी।

2. प्ररूप जीएसटीआर-3ख के अनुसार कर दायित्व के निर्वहन के लिए कर का संदाय:—उक्त नियमों के प्ररूप जीएसटीआर-3ख में विवरणी देने वाला प्रत्येक रजिस्ट्रीकृत व्यक्ति, उक्त अधिनियम की धारा 49 के उपबंधों के अधीन, कर, ब्याज, शास्ति, फीस या उक्त अधिनियम के अधीन संदेय किसी अन्य रकम का प्रथम पैरा में यथाविनिर्दिष्ट अंतिम तारीख के अपश्चात् जिसको उससे उक्त विवरणी अपेक्षित है, यथास्थिति, इलेक्ट्रॉनिक नकद खाते या इलेक्ट्रॉनिक जमा खाते में विकलन द्वारा अपने कर का उन्मोचन करेगा।

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

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 28-03-2019 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 13/2019-State Tax

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by section 168 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 sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from April, 2019 to June, 2019, shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**—Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

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

आबकारी एवं कराधान विभाग

अधिसूचना सं० 14/2019—राज्य कर

शिमला-2, 28 मार्च, 2019

संख्या: ई.एक्स.एन.—एफ.(10)—5/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 10 की उपधारा (1) के परंतुक के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए राज्यपाल, हिमाचल प्रदेश, हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.—एफ.(10)—14/2017—लूज द्वारा तारीख 30 जून, 2017 को प्रकाशित अधिसूचना संख्या 8/2017—राज्य कर, तारीख 30 जून, 2017 को उन बातों के सिवाय अधिक्रान्त करते हुए, जिन्हें ऐसे अधिक्रमण से पहले किया गया था या करने का लोप किया गया था, परिषद् की सिफारिशों पर यह विनिर्दिष्ट करते हैं कि ऐसा कोई पात्र रजिस्ट्रीकृत व्यक्ति, जिसका पूर्ववर्ती वित्तीय वर्ष में संकलित आवर्त एक करोड़ पचास लाख रुपए से अधिक नहीं है, उक्त अधिनियम की धारा 9 की उपधारा (1) के अधीन उसके द्वारा संदेय कर के बदले में, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 7 के अधीन यथा विहित कर की रकम का विकल्प ले सकेगा:

परन्तु पूर्ववर्ती वित्तीय वर्ष में उक्त संकलित आवर्त निम्नलिखित किन्हीं राज्यों में, उक्त अधिनियम की धारा 25 के अधीन रजिस्ट्रीकृत, पात्र रजिस्ट्रीकृत व्यक्ति की दशा में पचहत्तर लाख रुपए होगा, अर्थात्:—

- (i) अरुणाचल प्रदेश,
- (ii) मणिपुर
- (iii) मेघालय,

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 28-03-2019 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 14/2019-State Tax

Shimla-2, the 28th March, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), and in supersession of the notification No. 8/2017- State Tax, dated the 30th June, 2017, published in the Gazette of Himachal Pradesh *vide* number EXN F(10)-14/2017-Loose, dated the 30th June, 2017, except as things done or omitted to be done before such supersession, the Governor of Himachal Pradesh, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Himachal Pradesh Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely:—

- (i) Arunachal Pradesh
- (ii) Manipur
- (iii) Meghalaya
- (iv) Mizoram
- (v) Nagaland
- (vi) Sikkim
- (vii) Tripura
- (viii) Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:—

TABLE

Sl. No.	Tariff item, subheading, heading or Chapter	Description
1	2	3
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

Explanation.—

- (i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force on the 1st day of April, 2019.

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

विधि विभाग

अधिसूचना

शिमला-2, 25 मार्च, 2019

संख्या एल0एल0आर0-डी0(6)-4 / 2019-लेज.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए दिनांक 22-3-2019 को अनुमोदित हिमाचल प्रदेश विनियोग अधिनियम (निरसन) विधेयक, 2019 (2019 का विधेयक संख्यांक 6) को वर्ष 2019 के अधिनियम संख्यांक 5 के रूप में संविधान के अनुच्छेद 348 (3) के अधीन उसके अंग्रेजी प्राधिकृत पाठ सहित हिमाचल प्रदेश ई-राजपत्र में प्रकाशित करते हैं।

आदेश द्वारा,
यशवंत सिंह चोगल,
प्रधान सचिव (विधि)।

हिमाचल प्रदेश विनियोग अधिनियम (निरसन) अधिनियम, 2019

धाराओं का क्रम

धारा :

1. संक्षिप्त नाम।
2. कतिपय विनियोग अधिनियमों का निरसन।
3. व्यावृत्तियां।
अनुसूची।

टिप्पण.—

1. केवल लागू स्थानों को भरा जाए।
 2. उपरोक्त सारणी के स्तंभ सं. 2, 3, 4 और 5 अर्थात् कर दर, आवर्त और कर अवधि आज्ञापक नहीं है।
 3. पूर्ति का स्थान (पीओएस) के ब्योरे केवल तभी अपेक्षित होंगे यदि मांग आईजीएसटी अधिनियम के अधीन सृजित की गई है।”।
15. 1 अप्रैल, 2019 से उक्त नियमों में प्ररूप जीएसटी सीपीडी-02 में सारणी और सारणी के नीचे टिप्पण के स्थान पर निम्नलिखित सारणी और टिप्पण रखा जाएगा, अर्थात्:—

क्रम सं०	अपराध	अधिनियम	शमनीय रकम (रुपए)
(1)	(2)	(3)	(4)

टिप्पण:—(1) यदि कराधेय व्यक्ति द्वारा पारित किया गया अपराध स्तम्भ (2) में विनिर्दिष्ट एक से अधिक श्रेणियों में आता है, तो शमनीय रकम वह रकम होगी, जो स्तम्भ (3) में विनिर्दिष्ट है, जो उन प्रवर्गों के सामने विनिर्दिष्ट अधिकतम रकम होगी, जिनमें शमनीय किए जाने वाले अपराध को श्रेणीबद्ध किया जा सकता है।

(2) इस रकम को गौण शीर्ष "अन्य" में जमा किया जाएगा।”।

आदेश द्वारा,

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

टिप्पण:—मूल नियम अधिसूचना संख्या: ई.एक्स.एन.-एफ.(10)-13/2017, तारीख 27 जून, 2017 द्वारा संख्या: ई.एक्स.एन.-एफ.(10)-13/2017 के तहत राजपत्र, हिमाचल प्रदेश में तारीख 29 जून, 2017 को प्रकाशित किए गए थे और उनका अंतिम संशोधन अधिसूचना संख्या: 3/2019-राज्य कर, तारीख 31 जनवरी, 2019 द्वारा संख्या: ई.एक्स.एन.-एफ.(10)-5/2019 तारीख 31.1.2019 के तहत किया गया।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2019 dated 30-05-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 16/2019-State Tax

Shimla-2, the 30th May, 2019

No. EXN-F(10)-4/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Second Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the official gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 41, in sub-rule (1), after the proviso, the following explanation shall be inserted, namely:—

“*Explanation.*—For the purpose of this sub-rule, it is hereby clarified that the “value of assets” means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.”

3. With effect from 1st April, 2019, in Rule 42 of the said rules,—

(a) in sub-rule (1),—

a. in clause (f), the following Explanation shall be inserted, namely:—

“*Explanation.*— For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the said Act, value of T4 shall be zero during the construction phase because inputs and input services will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”

b. in clause (g), after the letter and figure “**FORM GSTR-2**”, the words, letters and figure “**and at summary level in FORM GSTR-3B**” shall be inserted;

c. in clause (h),—

i. for the brackets and letter “(g)”, the brackets and letter “(f)” shall be substituted;

d. in clause (i),—

i. before the proviso, the following proviso shall be inserted, namely:—

“Provided that in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:—

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation.— In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier;

Explanation 2.—Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in the notification No. 11/2017-State Tax (Rate), dated 30th June, 2017 published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-14/2017- Loose dated 30-06-2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the notification No. 11/2017-State Tax (Rate) dated 30th June, 2017, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-14/2017-Loose dated 30-06-2017, as amended.

- ii. in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;
- e. for the clause (l), the following clause shall be substituted, namely:—
- “(l) the amount ‘C3’, ‘D1’ and ‘D2’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B** or through **FORM DRC-03**,”;
- f. in the clause (m), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B** or through **FORM DRC-03**” shall be substituted;
- (b) in sub-rule (2), for the words “The input tax credit”, the words, figures and bracket “Except in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the input tax credit” shall be substituted;
- (c) in the clause (a) of sub-rule (2), for the words “added to the output tax liability of the registered person”, the words, letters and figures “reversed by the registered person in **FORM GSTR-3B** or through **FORM DRC-03**” shall be substituted;
- (d) after sub-rule (2), the following sub-rules shall be inserted, namely:—
- “(3) In case of supply of services covered by clause (b) of paragraph 5 of the Schedule-II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for each ongoing project or project which commences on or after 1st April, 2019, which did not undergo or did not require transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification No. 11/2017- State Tax (Rate), dated the 30th June, 2017, published *vide* No. EXN-F(10)-14/2017-Loose dated 30-06-2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the

project, in the manner prescribed in the said sub-rule, with the modification that value of E/F shall be calculated taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

and,—

- (a) where the aggregate of the amounts calculated finally in respect of 'D1' and 'D2' exceeds the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2', such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation of the project takes place and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or
- (b) where the aggregate of the amounts determined under sub-rule (1) in respect of 'D1' and 'D2' exceeds the aggregate of the amounts calculated finally in respect of 'D1' and 'D2', such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

(4) In case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the Act, the input tax determined under sub-rule (1) shall be calculated finally, for commercial portion in each project, other than residential real estate project (RREP), which underwent transition of input tax credit consequent to change of rates of tax on the 1st April, 2019 in accordance with notification No. 11/2017- State Tax (Rate), dated the 30th June, 2017, published *vide* EXN-F(10)-14/2017-Loose dated 30-06-2017, as amended for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, in the following manner.

- (a) The aggregate amount of common credit on commercial portion in the project ($C3_{\text{aggregate_comm}}$) shall be calculated as under,

$$C3_{\text{aggregate_comm}} = [\text{aggregate of amounts of } C3 \text{ determined under sub- rule (1) for the tax periods starting from 1st July, 2017 to 31st March, 2019, } X \text{ (AC / AT)}] + [\text{aggregate of amounts of } C3 \text{ determined under sub-rule (1) for the tax periods starting from 1st April, 2019 to the date of completion or first occupation of the project, whichever is earlier}]$$

Where,—

AC = total carpet area of the commercial apartments in the project

A_T = total carpet area of all apartments in the project

- (b) The amount of final eligible common credit on commercial portion in the project ($C_{3\text{final_comm}}$) shall be calculated as under $C_{3\text{final_comm}} = C_{3\text{aggregate_comm}} \times (E/F)$

Where,—

E = total carpet area of commercial apartments which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

F = AC = total carpet area of the commercial apartments in the project

- (c) where, $C_{3\text{aggregate_comm}}$ exceeds $C_{3\text{final_comm}}$, such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment;
- (d) where, $C_{3\text{final_comm}}$ exceeds $C_{3\text{aggregate_comm}}$, such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.
- (5) Input tax determined under sub-rule (1) shall not be required to be calculated finally on completion or first occupation of an RREP which underwent transition of input tax credit consequent to change of rates of tax on 1st April, 2019 in accordance with notification No. 11/2017- State Tax (Rate), dated the 30th June, 2017, published *vide* No. EXN-F(10)-14/2017-Loose dated 30-06-2017, as amended.
- (6) Where any input or input service are used for more than one project, input tax credit with respect to such input or input service shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (3).”.

4. With effect from 1st April, 2019, in rule 43 of the said rules,—

(i) in sub rule (1),—

- (a) in clause (a), after the words, letters and figures “**FORM GSTR-2**”, the words, letters and figure “and **FORM GSTR-3B**” shall be inserted;
- (b) in clause (b), after the letters and figure “**FORM GSTR-2**”, the words, letters and figures “and **FORM GSTR-3B**” shall be inserted;
- (c) after clause (b), the following explanation shall be inserted, namely:—

“*Explanation.*—For the purpose of this clause, it is hereby clarified that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule-II of the said Act, the amount of input tax in respect of capital

goods used or intended to be used exclusively for effecting supplies other than exempted supplies but including zero rated supplies, shall be zero during the construction phase because capital goods will be commonly used for construction of apartments booked on or before the date of issuance of completion certificate or first occupation of the project, whichever is earlier, and those which are not booked by the said date.”;

(d) in clause (g),—

(a) after the letter and words ‘F’ is the total turnover”, the words “in the State” shall be inserted;

(b) Before the proviso the following proviso shall be inserted, namely,—
“Provided that in case of supply of services covered by clause (b) of paragraph 5 of the Schedule II of the Act, the value of ‘E/F’ for a tax period shall be calculated for each project separately, taking value of E and F as under:

E= aggregate carpet area of the apartments, construction of which is exempt from tax plus aggregate carpet area of the apartments, construction of which is not exempt from tax, but are identified by the promoter to be sold after issue of completion certificate or first occupation, whichever is earlier;

F= aggregate carpet area of the apartments in the project;

Explanation. 1.— In the tax period in which the issuance of completion certificate or first occupation of the project takes place, value of E shall also include aggregate carpet area of the apartments, which have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier.

Explanation 2.— Carpet area of apartments, tax on construction of which is paid or payable at the rates specified for items (i), (ia), (ib), (ic) or (id), against serial number 3 of the Table in notification No. 11/2017-State Tax (Rate) published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-14/2017-Loose dated 30-06-2017, as amended, shall be taken into account for calculation of value of ‘E’ in view of Explanation (iv) in paragraph 4 of the notification No. 11/2017-State Tax (Rate) published in the Gazette of Himachal Pradesh *vide* No. EXN-F(10)-14/2017-Loose dated 30-06-2017, as amended.”;

(c) in the proviso, for the word “Provided”, the words “Provided further” shall be substituted;

(e) after clause (h), the following clause shall be inserted, namely,—

“(i) The amount T_e shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax and declared in **FORM GSTR-3B**.”;

(ii) for sub-rule (2) the following sub rules shall be substituted, namely:—

“(2) In case of supply of services covered by clause (b) of paragraph 5 of schedule II of the Act, the amount of common credit attributable towards exempted supplies (T_e^{final}) shall be calculated finally for the entire period from the commencement of the project or 1st July, 2017, whichever is later, to the completion or first occupation of the project, whichever is earlier, for each project separately, before the due date for furnishing of the return for the month of September following the end of financial year in which the completion certificate is issued or first occupation takes place of the project, as under:

$$T_e^{final} = [(E1 + E2 + E3) / F] \times T_c^{final},$$

Where,—

E1= aggregate carpet area of the apartments, construction of which is exempt from tax

E2= aggregate carpet area of the apartments, supply of which is partly exempt and partly taxable, consequent to change of rates of tax on 1st April, 2019, which shall be calculated as under,—

$$E2 = [\text{Carpet area of such apartments}] \times [V_1 / (V_1 + V_2)], \text{— Where,—}$$

V_1 is the total value of supply of such apartments which was exempt from tax; and

V_2 is the total value of supply of such apartments which was taxable

E3 = aggregate carpet area of the apartments, construction of which is not exempt from tax, but have not been booked till the date of issuance of completion certificate or first occupation of the project, whichever is earlier:

F= aggregate carpet area of the apartments in the project;

T_c^{final} = aggregate of A^{final} in respect of all capital goods used in the project and A^{final} for each capital goods shall be calculated as under,

$$A^{final} = A \times (\text{number of months for which capital goods is used for the project} / 60) \text{ and,—}$$

- (a) where value of T_e^{final} exceeds the aggregate of amounts of T_e determined for each tax period under sub-rule (1), such excess shall be reversed by the registered person in **FORM GSTR-3B** or through **FORM DRC-03** in the month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project and the said person shall be liable to pay interest on the said excess amount at the rate specified in sub-section (1) of section 50 for the period starting from the first day of April of the succeeding financial year till the date of payment; or
- (b) where aggregate of amounts of T_e determined for each tax period under sub-rule (1) exceeds T_e^{final} , such excess amount shall be claimed as credit by the registered person in his return for a month not later than the month of September following the end of the financial year in which the completion certificate is issued or first occupation takes place of the project.

Explanation.—For the purpose of calculation of Tc^{final} , part of the month shall be treated as one complete month.

- (3) The amount Te^{final} and Tc^{final} all be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.
- (4) Where any capital goods are used for more than one project, input tax credit with respect to such capital goods shall be assigned to each project on a reasonable basis and credit reversal pertaining to each project shall be carried out as per sub-rule (2).
- (5) Where any capital goods used for the project have their useful life remaining on the completion of the project, input tax credit attributable to the remaining life shall be availed in the project in which the capital goods is further used;”;

(iii) the Explanation shall be numbered as “*Explanation 1*” thereof and after *Explanation 1* as so numbered the following *Explanation* shall be inserted, namely:—

“*Explanation 2:* For the purposes of rule 42 and this rule,—

- (i) the term “apartment” shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (ii) the term “project” shall mean a real estate project or a residential real estate project;
- (iii) the term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (iv) the term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent of the total carpet area of all the apartments in the REP;
- (v) the term “promoter” shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (vi) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;
- (vii) “Commercial apartment” shall mean an apartment other than a residential apartment;
- (viii) the term “competent authority” as mentioned in definition of “residential apartment”, means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;
- (ix) the term “Real Estate Regulatory Authority” shall mean the Authority established under sub-section (1) of section 20 (1) of the Real Estate (Regulation and

Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;

- (x) the term “carpet area” shall have the same meaning assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xi) “an apartment booked on or before the date of issuance of completion certificate or first occupation of the project” shall mean an apartment which meets all the following three conditions, namely—
- (a) part of supply of construction of the apartment service has time of supply on or before the said date; and
- (b) consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and
- (c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.
- (xii) The term “ongoing project” shall have the same meaning as assigned to it in notification No. 11/2017- State Tax (Rate), dated the 30th June, 2017, published vide number EXN-F(10)-14/2017-Loose dated 30-06-2017, as amended;
- (xiii) The term “project which commences on or after 1st April, 2019” shall have the same meaning as assigned to it in notification No. 11/2017- State Tax (Rate), dated the 30th June, 2017, published vide number EXN-F(10)-14/2017-Loose dated 30-06-2017, as amended;”.

5. In the said rules, after rule 88, the following rule shall be inserted, namely:—

“**Rule 88A. Order of utilization of input tax credit.**—Input tax credit on account of integrated tax shall first be utilised towards payment of integrated tax, and the amount remaining, if any, may be utilised towards the payment of central tax and State tax or Union territory tax, as the case may be, in any order:

Provided that the input tax credit on account of central tax, State tax or Union territory tax shall be utilised towards payment of integrated tax, central tax, State tax or Union territory tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully.”.

6. With effect from 1st April, 2019, in the said rules, for rule 100, the following rule shall be substituted, namely:—

“**100. Assessment in certain cases.**—(1) The order of assessment made under sub-section (1) of section 62 shall be issued in **FORM GST ASMT-13** and a summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

(2) The proper officer shall issue a notice to a taxable person in accordance with the provisions of section 63 in **FORM GST ASMT-14** containing the grounds on which the assessment is proposed to be made on best judgment basis and shall also serve a summary thereof electronically in **FORM GST DRC-01**, and after allowing a time

of fifteen days to such person to furnish his reply, if any, pass an order in **FORM GST ASMT-15** and summary thereof shall be uploaded electronically in **FORM GST DRC-07**.

- (3) The order of assessment under sub-section (1) of section 64 shall be issued in **FORM GST ASMT-16** and a summary of the order shall be uploaded electronically in **FORM GST DRC-07**.
- (4) The person referred to in sub-section (2) of section 64 may file an application for withdrawal of the assessment order in **FORM GST ASMT-17**.
- (5) The order of withdrawal or, as the case may be, rejection of the application under sub-section (2) of section 64 shall be issued in **FORM GST ASMT-18**.”.

7. With effect from 1st April, 2019, in the said rules, for rule 142, the following rule shall be substituted, namely:—

“**142. Notice and order for demand of amounts payable under the Act.**—(1) The proper officer shall serve, along with the—

- (a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in **FORM GST DRC-01**,
- (b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in **FORM GST DRC-02**, specifying therein the details of the amount payable.

(2) Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act he shall inform the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in **FORM GST DRC-04**.

(3) Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within fourteen days of detention or seizure of the goods and conveyance, he shall intimate the proper officer of such payment in **FORM GST DRC-03** and the proper officer shall issue an order in **FORM GST DRC-05** concluding the proceedings in respect of the said notice.

(4) The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in **FORM GST DRC-01** under sub-rule (1) shall be furnished in **FORM GST DRC-06**.

(5) A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or

section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in **FORM GST DRC-07**, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.

(6) The order referred to in sub-rule (5) shall be treated as the notice for recovery.

(7) Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in **FORM GST DRC-08**.”.

(8) With effect from 1st April, 2019, in the said rules, for **FORM GST DRC-01**, the following FORM shall be substituted, namely:—

“FORM GST DRC - 01

[See rule 100 (2) & 142(1)(a)]

Reference No:

Date:

To

.....GSTIN/Temp. ID

.....Name

.....Address

Tax Period

F.Y.....

Act

Section/sub-section under which SCN is being issued—

SCN Reference No.

Date

Summary of Show Cause Notice

Brief facts of the case :

Grounds :

Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Signature
Name
Designation
Jurisdiction
Address

Note.—

1. Only applicable fields may be filled up.
2. Column Nos. 2, 3, 4 and 5 of the above Table *i.e.* tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.
9. With effect from 1st April, 2019, in the said rules, for **FORM GST DRC-02**, the following FORM shall be substituted, namely:—

“FORM GST DRC-02

[See rule 142(1)(b)]

Reference No:

Date:

To

.....GSTIN/ID

.....Name

.....Address

Tax Period : F.Y. :

Section/sub-section under which statement is being Issued :

SCN Ref. No. Date Statement Ref. No. Date

Summary of Statement :

- (a) Brief facts of the case :
- (b) Grounds :
- (c) Tax and other dues :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Signature

Name

Designation

Jurisdiction

Address

Note.—

1. Only applicable fields may be filled up.
2. Column Nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

10. With effect from 1st April, 2019, in the said rules, for **FORM GST DRC-07**, the following FORM shall be substituted, namely:—

“FORM GST DRC-07

[See rule 100(1), 100(2), 100(3) & 142(5)]

Summary of the order

Reference No.....

Date

1. Details of order :

(a) Order No. :

(b) Order date :

(c) Financial year:

(d) Tax period: From To.....

2. Issues involved :

3. Description of goods/services (if applicable):

Sr. No.	HSN code	Description

4. Section(s) of the Act under which demand is created:

5. Details of demand :

(Amount in Rs.)											
Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

To

.....(GSTIN/ID)

.....Name

.....(Address)

Note.—

1. Only applicable fields may be filled up.
2. Column Nos. 2, 3, 4 and 5 of the Table at serial no. 5 *i.e.* tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.”.

11. With effect from 1st April, 2019, in the said rules, for **FORM GST DRC-08**, the following FORM shall be substituted, namely:—

“FORM GST DRC - 08

[See rule 142(7)]

Reference No.:

Date:

Summary of Rectification /Withdrawal Order

1. Particulars of order:	
(a) Financial year, if applicable	
(b) Tax period, if any	From To
(c) Section under which order is passed	
(d) Original order No.	
(e) Original order date	
(f) Rectification order No.	
(g) Rectification order date	
(h) ARN, if applied for rectification	
(i) Date of ARN	

2. Your application for rectification of the order referred to above has been examined
3. It has come to my notice that the above said order requires rectification (Reason for rectification as per attached annexure)
4. The order referred to above (issued under section 129) requires to be withdrawn
5. Description of goods / services (if applicable) :

Sr. No.	HSN code	Description

6. Section of the Act under which demand is created:

7. Details of demand, if any, after rectification :

(Amount in Rs.)

Sr. No.	Tax rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

You are hereby directed to make the payment by <Date> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

To

..... (GSTIN/ID)

.....Name

.....(Address)

Note.—

1. Only applicable fields may be filled up.
2. Column Nos. 2, 3, 4 and 5 of the Table at serial No. 7 *i.e.* tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if the demand is created under the IGST Act.
4. Demand table at serial No. 7 shall not be filled up if an order issued under section 129 is being withdrawn.”.

12. With effect from 1st April, 2019, in the said rules, for **FORM GST ASMT-13**, the following FORM shall be substituted, namely:—

“FORM GST ASMT-13

[See rule 100(1)]

Reference No. :

Date:

To

..... (GSTIN/ID)

.....Name

.....(Address)

Tax Period :

F.Y. :

Return Type :

Notice Reference No.:

Date :

Act/ Rules Provisions:

Assessment order under section 62**(Centre’s Assessment order under Section 62)**

Preamble - << standard >>

The notice referred to above was issued to you under section 46 of the Act for failure to furnish the return for the said tax period. From the records available with the department, it has been noticed that you have not furnished the said return till date.

Therefore, on the basis of information available with the department, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Discussions and Findings :

Conclusion :

Amount assessed and payable (Details at Annexure):

(Amount in Rs.)

Sl. No.	Tax rate	Turnover	Tax period		Act	POS (Place of supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated up to the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are also informed that if you furnish the return within a period of 30 days from the date of service of this order, the order shall be deemed to have been withdrawn; otherwise, proceedings shall be initiated against you, after the aforesaid period, to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

Note—

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table i.e. tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

13. With effect from 1st April, 2019, in the said rules, for **FORM GST ASMT-15**, the following FORM shall be substituted, namely:-

“FORM GST ASMT-15
[See rule 100(2)]

Reference No.:

Date:

To

.....(GSTIN/ID)

.....Name

.....(Address)

Tax Period :**F.Y. :**

SCN reference No. :

Date :

Centre’s Assessment order under section 63

Preamble - << standard >>

The notice referred to above was issued to you to explain the reasons for continuing to conduct business as an un-registered person, despite being liable to be registered under the Act.

OR

The notice referred to above was issued to you to explain the reasons as to why you should not pay tax for the period as your registration has been cancelled under sub-section (2) of section 29 with effect from.....

Whereas, no reply was filed by you or your reply was duly considered during proceedings held on date(s).

On the basis of information available with the department / record produced during proceedings, the amount assessed and payable by you is as under:

Introduction :

Submissions, if any :

Conclusion (to drop proceedings or to create demand) :

Amount assessed and payable :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature

Name

Designation

Jurisdiction

Address

Note –

1. Only applicable fields may be filled up.
2. Column nos. 2, 3, 4 and 5 of the above Table *i.e.* tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.
14. With effect from 1st April, 2019, in the said rules, for **FORM GST ASMT-16**, the following FORM shall be substituted, namely:–

“FORM GST ASMT – 16*[See rule 100(3)]*

Reference No.:

Date:

To

_____ (GSTIN/ID)

_____ Name

_____ (Address)

Tax Period :**F.Y. :****Centre’s Assessment order under section 64**

Preamble - << standard >>

It has come to my notice that un-accounted for goods are lying in stock at godown..... (address) or in a vehicle stationed at..... (address & vehicle detail) and you were not able to, account for these goods or produce any document showing the detail of the goods.

Therefore, I proceed to assess the tax due on such goods as under:

Introduction :

Discussion & finding :

Conclusion :

Amount assessed and payable (details at Annexure) :

(Amount in Rs.)

Sr. No.	Tax Rate	Turnover	Tax Period		Act	POS (Place of Supply)	Tax	Interest	Penalty	Others	Total
			From	To							
1	2	3	4	5	6	7	8	9	10	11	12
Total											

Please note that interest has been calculated upto the date of passing the order. While making payment, interest for the period between the date of order and the date of payment shall also be worked out and paid along with the dues stated in the order.

You are hereby directed to make the payment by << date >> failing which proceedings shall be initiated against you to recover the outstanding dues.

Signature
Name
Designation
Jurisdiction
Address

Note –

1. Only applicable fields may be filled up.
2. Column Nos. 2, 3, 4 and 5 of the above Table *i.e.* tax rate, turnover and tax period are not mandatory.
3. Place of Supply (POS) details shall be required only if demand is created under IGST Act.”.

With effect from 1st April, 2019, in the said rules, in **FORM GST CPD-02**, for the table and Note below the table, the following table and Note shall be substituted, namely:—

“Sr. No.	Offence	Act	Compounding amount (Rs.)
(1)	(2)	(3)	(4)

Note.—(1) In case the offence committed by the taxable person falls in more than one category specified in Column (2), the compounding amount shall be the amount specified in column (3), which is the maximum of the amounts specified against the categories in which the offence sought to be compounded can be categorized.

(2) This amount will be deposited under minor head “Other”.”.

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

Note.—The principal rules were published in the Gazette of Himachal Pradesh *vide* notification No. EXN-F(10)-13-2017, dated the 27th June, 2017, published *vide* number EXN-F(10)-13-2017, dated the 29th June, 2017 and last amended *vide* notification No. 03/2019-State Tax, dt. 30-1-2019 issued *vide* No. EXN-F(10)-5/2019 dated 31-01-2019.

अनुदेश:

1. हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 की धारा 10 के उपबंधों के अधीन या अधिसूचना संख्या: 2/2019-राज्य कर(दर) तारीख 7 मार्च, 2019, जिसे राजपत्र, हिमाचल प्रदेश में संख्या: ई.एक्स.एन.-एफ(10)-5/2019 के तहत तारीख 8 मार्च, 2019 को प्रकाशित किया गया था, का लाभ प्राप्त करते हुए कर का संदाय करने वाला करदाता, सम्यक तारीख तक तिमाही आधार पर कर का संदाय करेगा।
2. अग्रिम, जमा/विकलन टिप्पण या सुधार के लेखे समायोजन दायित्व के विरुद्ध रिपोर्ट की जाएगी।
3. नकारात्मक मूल्य की ऐसे रिपोर्ट की जाएगी कि ऐसा मूल्य समायोजन के पश्चात आया है।
4. यदि कुल संदेय कर नकारात्मक हो गया है, तब उसे अगली कर अवधि के लिए उस अवधि में उसका उपयोग करने के लिए अग्रपिप्त किया जाएगा।
5. यदि संदाय सम्यक तारीख के पश्चात् किया जाता है तो ब्याज उद्ग्रहणीय होगा।
6. 'शून्य' विवरण दाखिल किया जाएगा यदि तिमाही के दौरान कोई कर देयता बकाया नहीं है।"।
5. उक्त नियमों के प्ररूप जीएसटी आरईर्जजी-01 के अनुदेश सं. 16 के पश्चात् निम्नलिखित अनुदेश अंतःस्थापित किया जाएगा, अर्थात्:-

"17. करदाता जो यथासंशोधित अधिसूचना संख्या: 2/2019-राज्य कर (दर), तारीख 7 मार्च, 2019 का लाभ प्राप्त करते हुए कर का संदाय करना चाहते हैं वे इस प्ररूप के क्रम सं. 5 और 6.1 (iii) पर ऐसा विकल्प उपदर्शित करेंगे।"

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

टिप्पण.- मूल नियम अधिसूचना संख्या: ई.एक्स.एन.-एफ.(10)-13/2017, तारीख 23 जून, 2017 द्वारा संख्या: ई.एक्स.एन.-एफ.(10)-13/2017 के तहत राजपत्र, हिमाचल प्रदेश में तारीख 29 जून, 2017 को प्रकाशित किए गए थे।

[*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. 20/2019-STATE TAX (RATE)

Shimla-2, the 30th May, 2019

No.EXN-F(10)-4/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017(10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Third Amendment) Rules, 2019.

(2) They shall come into force on the date of their publication in the official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:—

“Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”.

3. In the said rules, in rule 62,—

(a) in the marginal heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

(b) in sub-rule (1), —

(i) for the portion beginning with the words and figures “paying tax under section 10” and ending with letters and figures “**FORM GSTR-4**”, the following shall be substituted, namely:—

“paying tax under section 10 or paying tax 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 shall—

(i) 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**, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year;”;

(iii) the proviso shall be omitted;

(c) in sub-rule (2), for the portion beginning with the words “return under” and ending with the words “other amount”, the following shall be substituted, namely:—

“statement under sub-rule (1) shall discharge his liability towards tax or interest”;

(d) in sub-rule (4),—

(i) after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “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” shall be inserted;

(ii) in the Explanation,—

(A) after the words “not be eligible to avail”, the word “of” shall be omitted;

- (B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax 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” shall be inserted;
- (e) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR-4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;
- (f) after sub-rule (5), the following sub-rule shall be inserted, namely:—

“(6) A registered person who ceases to avail 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, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.”.

4. In the said rules, after **FORM GST CMP-07**, the following form shall be inserted, namely:—

“Form GST CMP – 08

[See rule 62]

Statement for payment of self-assessed tax

		Financial Year															
		Quarter															
1.	GSTIN																
2.	(a) Legal name	<Auto>															
	(b) Trade name	<Auto>															
	(c) ARN	<Auto> (After filing)															
	(d) Date of filing	<Auto> (After filing)															

3. Summary of self-assessed liability**(net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

(Amount in ₹in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place :
Date:

Signature,
Name of Authorised Signatory,
Designation/Status.

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 or by availing the benefit of notification 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 shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.

6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter."

5. In the said rules, in **FORM GST REG-01**, after instruction number 16, the following instruction shall be inserted, namely:—

"17. Taxpayers who want to pay tax by availing benefit of notification 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, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form."

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

Note.—The principal rules were published in the Gazette of Himachal Pradesh vide notification No. EXN-F(10)-13/2017, dated the 27th June, 2017, published vide number EXNF(10)-13/2017, dated the 29th June, 2017.

ब अदालत श्री मित्रदेव मोहतल, तहसीलदार एवं कार्यकारी दण्डाधिकारी, कुल्लू,
जिला कुल्लू, हि0 प्र0

केस नं0 : 23/ME/T/2019

दिनांक : 21-05-2019

श्री रेवत राम पुत्र श्री शिव दास, गांव गलयाना, डाकघर भल्यानी, तहसील व जिला कुल्लू, हि0 प्र0

श्रीमती रीना देवी पुत्री चमारू राम, गांव कड़ौन, डाकघर भुट्टी, तहसील व जिला कुल्लू, हि0 प्र0

प्रार्थीगण।

बनाम

आम जनता

प्रतिवादीगण।

विषय.—प्रार्थना-पत्र जेर धारा 8(4) हि0 प्र0 रजिस्ट्रीकरण नियम, 2004 विवाह पंजीकरण बारे।

उपरोक्त मामला में प्रार्थीगण उपरोक्त ने दिनांक 04-04-2019 को इस अदालत में प्रार्थना-पत्र पेश किया है कि उन्होंने दिनांक 05-05-2017 को हिन्दू रीति-रिवाज के अनुसार स्थान गलयाना में शादी कर ली है और तब से दोनों पति-पत्नी के रूप में रहते चले आ रहे हैं परन्तु प्रार्थीगण द्वारा अपनी शादी का इन्द्राज सम्बन्धित पंचायत में नहीं करवाया है।

अतः सर्वसाधारण व सगे-सम्बन्धियों को इस इशतहार द्वारा सूचित किया जाता है कि किसी भी व्यक्ति को उपरोक्त प्रार्थीगण की शादी को सम्बन्धित पंचायत के अभिलेख में दर्ज करने बारे कोई उजर व एतराज हो तो वह दिनांक 21-06-2019 को सुबह 10.00 बजे या इससे पूर्व असालतन या वकालतन हाजिर अदालत पेश होकर अपना उजर व एतराज पेश कर सकता है। इसके उपरान्त कोई भी उजर व एतराज प्राप्त न होने की सूरत में नियमानुसार शादी दर्ज करने के आदेश पारित कर दिए जाएंगे।

आज दिनांक 27-05-2019 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी हुआ।

मोहर।

हस्ताक्षरित /—
तहसीलदार एवं कार्यकारी दण्डाधिकारी,
कुल्लू, जिला कुल्लू, हि0 प्र0।

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).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 22/2019—राज्य कर

शिमला—2, 30 मई, 2019

संख्या: ई.एक्स.एन.—एफ.(10)—4/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, 21 जून, 2019 को ऐसी तारीख के रूप में नियत करते हैं जिससे हिमाचल प्रदेश माल और सेवा कर (चौदहवां संशोधन) नियम, 2018 का नियम 12 [राजपत्र, हिमाचल प्रदेश में संख्या: ई.एक्स.एन.—एफ.(10)—33/2018 के तहत तारीख 17 जनवरी, 2019 को प्रकाशित अधिसूचना सं० 74/2018—राज्य कर तारीख 31 दिसम्बर, 2018], प्रवृत्त होगा।

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. 22/2019-State Tax

Shimla-2, the 30th May, 2019

No. EXN-F(10)-4/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to appoint the 21st day of June, 2019, as the date from which the provisions of the Himachal Pradesh Goods and Services Tax (Fourteenth Amendment) Rules, 2018 rule 12 of [notification No. 74/2018—State Tax, dated the 31st December, 2018, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-33/2018, dated the 17th January, 2019], shall come into force.

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

आबकारी एवं कराधान विभाग

हिमाचल प्रदेश माल और सेवा कर (कठिनाइयों को दूर करना) आदेश, 2019
आदेश सं० 5/2019—राज्य कर

शिमला—2, 30 मई, 2019

संख्या: ई.एक्स.एन.—एफ.(10)—4/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसमें इसके पश्चात् 'एचपीजीएसटी अधिनियम' कहा गया है) की धारा 29 की उप-धारा (2), खंड (क) से खंड (ड) में वर्णित परिस्थितियों में उचित अधिकारी द्वारा रजिस्ट्रीकरण रद्द करने का उपबंध करती है जो इस प्रकार से है, जहां :—

आबकारी एवं कराधान विभाग

अधिसूचना सं० 25/2019- राज्य कर

शिमला-2, 09 सितम्बर, 2019

सं० ई.एक्स.एन.-एफ(10)-16/2017.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 148 के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, परिषद् की सिफारिशों पर और इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है, एतद्वारा हिमाचल प्रदेश की अधिसूचना संख्या 22/2019-राज्य कर तारीख 30 मई, 2019 जिसे सं० ई.एक्स.एन.-एफ(10)-4/2019 के तहत तारीख 3 जून, 2019 को राजपत्र, हिमाचल प्रदेश में प्रकाशित किया गया था, में निम्नलिखित और संशोधन करते हैं, यथा:

- (i) उक्त अधिसूचना में "21 जून, 2019" अंक और शब्द के स्थान पर , "21 अगस्त, 2019" अंक और शब्द रखे जाएंगे।
- (ii) यह अधिसूचना 21 जून, 2019 से प्रभावी होगी।

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना संख्या 22/2019-राज्य कर, तारीख 30 मई, 2019 हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.-एफ(10)-4/2019 के तहत तारीख 3 जून, 2019 को प्रकाशित की गई थी।

[Authoritative English Text of this Department Notification No.EXN-F(10)-16/2017 dated 09-09-2019 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 25/2019-State Tax

Shimla-2, the 9th September, 2019

No.EXN-F(10)-16/2017.—In exercise of the powers conferred by Section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No.22/2019- State Tax, dated the 30th May, 2019, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-4/2019, dated the 3rd June, 2019, namely:—

- (i) In the said notification, for the figures, letters and words "21st day of June, 2019", the figures, letters and word, "21st day of August, 2019" shall be substituted.

(ii) This notification shall come into force with effect from 21st June, 2019.

By order,
Sd/-
(SANJAY KUNDU)
Principal Secretary (E&T).

Note.—The principal notification No.22/2019-State Tax, dated the 30th May, 2019, was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-4/2019, dated 3rd June, 2019.

आबकारी एवं कराधान विभाग

शुद्धिपत्र

शिमला-2, 09 सितम्बर, 2019

सं0ई. एक्स.एन.-एफ(10)-16/2017.—हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.-एफ(10)-5/2018 के तहत तारीख 9 जुलाई, 2018 को पृष्ठ 3015 पर प्रकाशित अधिसूचना संख्या 29/2018-राज्य कर तारीख 7 जुलाई, 2018 में प्रविष्टि सं0 (ii), (iii) (iv), (v) और (vi) में आए शब्द "महानिदेशालय" को "महानिदेशक" पढ़ा जाए।

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना संख्या 22/2019-राज्य कर, तारीख 30 मई, 2019 हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.-एफ(10)-4/2019 के तहत तारीख 3 जून, 2019 को प्रकाशित की गई थी।

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 9th September, 2019

No.EXN-F(10)-16/2017 .—In the notification No. 29/2018-State Tax, dated the 7th July, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-5/2018 dated 9th July, 2018, at page No.3016, in entry No.(ii), (iii), (iv), (v) and (vi), the word "Directorate" shall be read as "Director".

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

[*Authoritative English text of this Department Notification No. EXN-F (10)-15/2019, dated 17-07-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

Notification No. 27/2019—State Tax

Shimla-2, the 17th July, 2019

No. EXN-F(10)-15/2019.—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, hereby notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Himachal Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
1.	July–September 2019	31st October, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July 2019 to September 2019 shall be subsequently notified in the Official Gazette.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 28/2019—राज्य कर

शिमला-2, 17 जुलाई, 2019

सं० ई.एक्स.एन.—एफ(10)—15/2019.—आयुक्त, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उप-धारा (1) के दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर ऐसे रजिस्ट्रीकृत व्यक्तियों के ऐसे वर्ग द्वारा, जिनका पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में संकलित आवर्त 1.5 करोड़ रुपयों से अधिक है, जुलाई 2019 से सितम्बर 2019 तक प्रत्येक मास के लिए

उस मास के उत्तरवर्ती मास के 11वें दिन तक हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के अधीन प्ररूप जीएसटीआर-1 में जावक प्रदायों के ब्यौरे देने की समय-सीमा को विस्तारित करते हैं।

2. उक्त अधिनियम की धारा 38 की उप-धारा (2) और धारा 39 की उप-धारा (1) के अधीन जुलाई 2019 से सितम्बर 2019 के मास के लिए, यथास्थिति, ब्यौरे या विवरणी देने के लिए समय-सीमा को तत्पश्चात् राजपत्र में अधिसूचित किया जाएगा।

आदेश द्वारा,

संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2019, dated 17-07-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 28/2019—State Tax

Shimla-2, the 17th July, 2019

No. EXN-F(10)-15/2019.—In exercise of the powers conferred by second proviso to sub-section (1) of section 37 read with section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Himachal Pradesh Goods and Services Tax Rules, 2017, by such class of registered persons haveing aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from July 2019 to September 2019 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July 2019 to September 2019 shall be subsequently notified in the Official Gazette.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 29/2019—राज्य कर

शिमला-2, 17 जुलाई, 2019

सं० ई.एक्स.एन.-एफ(10)-15/2019.—आयुक्त, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इस अधिसूचना में इसके पश्चात् उक्त नियम कहा गया है) के नियम 61 के उप-नियम 5 के साथ

पठित हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर यह विनिर्दिष्ट करते हैं कि, जुलाई 2019 से सितम्बर 2019 तक प्रत्येक मास के लिए उक्त नियम के प्ररूप जीएसटीआर-3ख में विवरणी ऐसे मास के उत्तरवर्ती मास के बीसवें दिन को या उससे पूर्व सामान्य पोर्टल के माध्यम से इलैक्ट्रॉनिक रूप से दी जाएगी।

2. प्ररूप जीएसटीआर-3ख के अनुसार कर दायित्व के निर्वहन के लिए संदाय.—उक्त नियम के प्ररूप जीएसटीआर-3ख में विवरणी प्रस्तुत करने वाला प्रत्येक रजिस्ट्रीकृत व्यक्ति, उक्त अधिनियम की धारा 49 के उपबन्धों के अधीन रहते हुए पहले पैरा में यथाविनिर्दिष्ट उस अंतिम तारीख के अपश्चात् जिसको उससे उक्त विवरणी को प्रस्तुत करना अपेक्षित है, उक्त अधिनियम के अधीन संदेय कर, फीस या किसी अन्य रकम के सम्बन्ध में, शास्ति ब्याज, इलैक्ट्रॉनिक नकद खाते या इलैक्ट्रॉनिक जमा खाते में, यथास्थिति, विकलन करके अपने दायित्व का निर्वहन करेगा।

आदेश द्वारा,

संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2019, dated 17-07-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 29/2019—State Tax

Shimla-2, the 17th July, 2019

No. EXN-F(10)-15/2019.—Commissioner, in exercise of the powers conferred by section 168 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 sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), on the recommendations of the Council, hereby specify that the return in **FORM GSTR-3B** of the said rules for each of the months from July 2019 to September 2019 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**—Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 30/2019—राज्य कर

शिमला-2, 17 जुलाई, 2019

सं० ई०एक्स०एन०—एफ(10)—15/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् "उक्त अधिनियम" कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों पर हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इस अधिसूचना में इसके पश्चात् "उक्त नियम" कहा गया है) के नियम 14 के साथ पठित उक्त अधिनियम की धारा 24 के अधीन रजिस्ट्रीकृत व्यक्तियों को रजिस्ट्रीकृत व्यक्तियों के ऐसे वर्ग के रूप में अधिसूचित करते हैं, जो भारत से बाहर किसी स्थान से भारत में किसी व्यक्ति जो रजिस्ट्रीकृत नहीं हैं, को ऑनलाइन सूचना और डाटाबेस पहुंच या पुनः प्राप्ति सेवाएं प्रदान कर रहे हैं, जो नीचे यथा उल्लिखित विशेष प्रक्रिया का अनुसरण करेंगे।

2. उक्त व्यक्ति उक्त नियम के नियम 80 के उप-नियम (1) के साथ पठित उक्त अधिनियम की धारा 44 की उप-धारा (1) के अधीन **प्ररूप जीएसटीआर-9** में वार्षिक विवरणी प्रस्तुत करने के लिए अपेक्षित नहीं होंगे।

3. उक्त व्यक्ति उक्त नियम के नियम 80 के उप-नियम (3) के साथ पठित उक्त अधिनियम की धारा 44 की उप-धारा (2) के अधीन **प्ररूप जीएसटीआर-9ग** में समाधान विवरण प्रस्तुत करने के लिए अपेक्षित नहीं होंगे।

आदेश द्वारा,

संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

[*Authoritative English text of this Department Notification No. EXN-F(10)-15/2019, dated 17-07-2019 as required under clause (3) of Article 348 of the Constitution of India.*]

EXCISE AND TAXATION DEPARTMENT

Notification No. 30/2019—State Tax

Shimla, the 17th July, 2019

No. EXN-F(10)-15/2019.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as "the said Act"), the Governor of Himachal Pradesh, on the recommendations of the Council, hereby notify the persons registered under section 24 of the said Act read with rule 14 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as "the said rules"), supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person as the class of registered persons who shall follow the special procedure as mentioned below.

2. The said persons shall not be required to furnish an annual return in **FORM GSTR-9** under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules.

3. The said persons shall not be required to furnish reconciliation statement in **FORM GSTR-9C** under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

आदेश सं० 6/2019-राज्य कर

शिमला-2, 17 जुलाई, 2019

सं० ई०एक्स०एन०-एफ(10)-15/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् "उक्त अधिनियम" कहा गया है) की धारा 44 की उप-धारा (1) में यह उपबन्धित है कि इनपुट सेवा वितरक, धारा 51 या धारा 52 के अधीन कर का संदाय करने वाले व्यक्ति, नैमित्तिक कराधेय व्यक्ति और अनिवासी कराधेय व्यक्ति से भिन्न प्रत्येक रजिस्ट्रीकृत व्यक्ति प्रत्येक वित्तीय वर्ष के लिए इलैक्ट्रॉनिक रूप से ऐसे प्ररूप और रीति में, जो विहित की जाए, ऐसे वित्तीय वर्ष के अंत के पश्चात् आने वाले इक्कीस दिसम्बर को या उससे पूर्व एक वार्षिक विवरणी प्रस्तुत करेगा;

और उक्त अधिनियम की धारा 44 की उप-धारा (1) में यथा निर्दिष्ट प्रत्येक वित्तीय वर्ष के लिए इलैक्ट्रॉनिक रूप से वार्षिक विवरणी प्रस्तुत करने के प्रयोजन में करदाताओं को कुछ तकनीकी कठिनाइयों का सामना करना पड़ रहा है, जिसके परिणामस्वरूप उक्त उप-धारा (1) में यथानिर्दिष्ट रजिस्ट्रीकृत व्यक्तियों द्वारा 1 जुलाई, 2017 से 31 मार्च, 2018 तक की कालावधि के लिए उक्त वार्षिक विवरणी प्रस्तुत नहीं की जा सकी है और जिसके कारण उक्त धारा के उपबंधों को प्रभावी करने में कतिपय कठिनाइयां उत्पन्न हुई हैं।

अतः अब, हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 की धारा 172 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए परिषद् की सिफारिशों पर, कठिनाइयों को दूर करने के लिए निम्नलिखित आदेश करते हैं, अर्थात्:-

1. **संक्षिप्त नाम.**—इस आदेश का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (छठा कठिनाइयों को दूर करना) आदेश, 2019 है।

2. हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 की धारा 44 के स्पष्टीकरण में, "30 जून, 2019" अंकों और शब्द के स्थान पर "31 अगस्त, 2019" अंक और शब्द रखे जाएंगे।

आदेश द्वारा,

संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

8. कारण, यदि कोई हों- <<पाठ>>

9. सत्यापन—

मैं.....सत्यनिष्ठा से प्रतिज्ञान करता हूं और घोषणा करता हूं कि ऊपर दी गई जानकारी मेरे सर्वोत्तम ज्ञान और विश्वास से सत्य और सही है और उससे कुछ भी छिपाया नहीं गया है।

प्राधिकृत व्यक्ति के हस्ताक्षर
नाम :
पदनाम/प्रास्थिति :
तारीख : ”.

आदेश द्वारा,
(संजय कुंडू)
प्रधान सचिव,
(आबकारी एवं कराधान)।

टिप्पण.—मूल नियम हिमाचल प्रदेश के राजपत्र में तारीख 29 जून, 2017 को अधिसूचना संख्या:ई.एक्स. एन-एफ(10)-13/2017, तारीख 27 जून, 2017 के तहत प्रकाशित किए गए थे।

[*Authoritative English text of this Department Notification No.EXN-F(10)-15/2019, dated 17-07-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 31/2019-State Tax

Shimla-2, the 17th July, 2019

No. EXN-F(10)-15/2019.—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the official gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), after rule 10, the following rule shall be inserted, namely:—

“10A. Furnishing of Bank Account Details.—After a certificate of registration in FORM GST REG-06 has been made available on the common portal and a Goods and Services Tax

Identification Number has been assigned, the registered person, except those who have been granted registration under rule 12 or, as the case may be rule 16, shall as soon as may be, but not later than forty five days from the date of grant of registration or the date on which the return required under section 39 is due to be furnished, whichever is earlier, furnish information with respect to details of bank account, or any other information, as may be required on the common portal in order to comply with any other provision.”.

3. In the said rules, in rule 21, after clause (c), the following clause shall be inserted, namely:—

“(d) violates the provision of rule 10A.”.

4. In the said rules, after rule 32, with effect from the 1st day of July, 2019, the following rule shall be inserted, namely:—

“32A. Value of supply in cases where Kerala Flood Cess is applicable.—The value of supply of goods or services or both on which Kerala Flood Cess is levied under clause 14 of the Kerala Finance Bill, 2019 shall be deemed to be the value determined in terms of Section 15 of the Act, but shall not include the said cess.”.

5. In the said rules, in rule 46, after the fifth proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:—

“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the tax invoice shall have Quick Response (QR) code.”.

6. In the said rules, in rule 49, after the third proviso, with effect from a date to be notified later, the following proviso shall be inserted, namely:—

“Provided also that the Government may, by notification, on the recommendations of the Council, and subject to such conditions and restrictions as mentioned therein, specify that the bill of supply shall have Quick Response (QR) code.”.

7. In the said rules, in rule 66, in sub-rule (2),—

- (a) for the words, letters and figures “suppliers in Part C of FORM GSTR-2A and FORM-GSTR-4A” the word “deductees” shall be substituted;
- (b) the words “the due date of” shall be omitted;
- (c) after the words, letters and figures “FORM GSTR-7” the words “for claiming the amount of tax deducted in his electronic cash ledger after validation” shall be inserted.

8. In the said rules, rule 67, in sub-rule (2),—

- (a) the words, letters and numbers “in Part C of FORM GSTR-2A” shall be omitted;
- (b) the words “the due date of” shall be omitted;
- (c) after the words, letters and figures “FORM GSTR-8” the words “for claiming the amount of tax collected in his electronic cash ledger after validation” shall be inserted.

9. In the said rules, in rule 87,—

- (a) in sub-rule (2), the second proviso shall be omitted.
- (b) in sub-rule (9),—
 - (i) the words, letters and figures “in FORM GSTR-02” shall be omitted;
 - (ii) the words and figures “in accordance with the provisions of rule 87” shall be omitted.
- (c) after sub-rule (12), with effect from a date to be notified later, the following sub-rule shall be inserted, namely:—

“(13) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under the Act to the electronic cash ledger for integrated tax, central tax, State tax or Union territory tax or cess in FORM GST PMT-09.”.

10. In the said rules, in rule 91, in sub-rule (3), with effect from a date to be notified later, at all the places where they occur, for the words “payment advice”, the words “payment order” shall be substituted.

11. In the said rules, in rule 92, with effect from a date to be notified later,—

- (a) in sub-rule (4), at all the places where they occur, for the words “payment advice”, the words “payment order” shall be substituted;
- (b) in sub-rule (4), after the words “application for refund”, the words “on the basis of a consolidated payment advice” shall be inserted;
- (c) after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(4A) The State Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (4).”;

- (d) in sub-rule (5), for the words “ an advice”, the words “a payment order” shall be substituted.

12. In the said rules, in rule 94, with effect from a date to be notified later, for the words “payment advice”, the words “payment order” shall be substituted.

13. In the said rules, after rule 95, with effect from the 1st day of July, 2019, the following rule shall be inserted, namely:—

“95A. Refund of taxes to the retail outlets established in departure area of an international Airport beyond immigration counters making tax free supply to an outgoing international tourist.—

- (1) Retail outlet established in departure area of an international airport, beyond the immigration counters, supplying indigenous goods to an outgoing international tourist who is leaving India shall be eligible to claim refund of tax paid by it on inward supply of such goods.

- (2) Retail outlet claiming refund of the taxes paid on his inward supplies, shall furnish the application for refund claim in FORM GST RFD- 10B on a monthly or quarterly basis, as the case may be, through the common portal either directly or through a Facilitation Centre notified by the Commissioner.
- (3) The self-certified compiled information of invoices issued for the supply made during the month or the quarter, as the case may be, alongwith concerned purchase invoice shall be submitted alongwith the refund application.
- (4) The refund of tax paid by the said retail outlet shall be available if—
 - (i) the inward supplies of goods were received by the said retail outlet from a registered person against a tax invoice;
 - (ii) the said goods were supplied by the said retail outlet to an outgoing international tourist against foreign exchange without charging any tax;
 - (iii) name and Goods and Services Tax Identification Number of the retail outlet is mentioned in the tax invoice for the inward supply; and
 - (iv) such other restrictions or conditions, as may be specified, are satisfied.
- (5) The provisions of rule 92 shall, *mutatis mutandis*, apply for the sanction and payment of refund under this rule.

Explanation.—For the purposes of this rule, the expression “outgoing international tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.”.

14. In the said rules, in rule 128,—

- (a) in sub-rule (1), after the words “receipt of a written application”, the words “or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,” shall be inserted;
- (b) in sub-rule (2),—
 - i. after the words “All applications from interested parties on issues of local nature” the words, “or those forwarded by the Standing Committee” shall be inserted;
 - ii. after the words “the State level Screening Committee and the Screening Committee shall,” the words “within two months from the date of receipt of a written application, or within such extended period not exceeding a further period of one month for reasons to be recorded in writing as may be allowed by the Authority,” shall be inserted.

15. In the said rules, in rule 129, in sub-rule (6), for the word “three” used in the phrase “shall complete the investigation within a period of three months”, the word “six” shall be substituted.

16. In the said rules, in rule 132, in sub-rule (1), before the words “Director General of Anti-profiteering” the word “Authority,” shall be inserted.

17. In the said rules, in rule 133,—

- (a) in sub-rule (1), for the word “three” the word “six” shall be substituted;
- (b) after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(2A)The Authority may seek the clarification, if any, from the Director General of Anti Profiteering on the report submitted under sub-rule (6) of rule 129 during the process of determination under sub-rule (1).”;

- (c) in sub-rule (3), in clause (c), after the words “fifty percent of the amount determined under the above clause”, the words “alongwith interest at the rate of eighteen percent. from the date of collection of the higher amount till the date of deposit of such amount” shall be inserted;
- (d) in sub-rule (3), in the Explanation, after the words “the expression, “concerned State” means the State”, the words, “or Union Territory” shall be inserted;
- (e) after sub-rule (4), the following sub-rule shall be inserted, namely:—

“(5) (a) Notwithstanding anything contained in sub-rule (4), where upon receipt of the report of the Director General of Anti-profiteering referred to in sub-rule (6) of rule 129, the Authority has reasons to believe that there has been contravention of the provisions of Section 171 in respect of goods or services or both other than those covered in the said report, it may, for reasons to be recorded in writing, within the time limit specified in sub-rule (1), direct the Director General of Anti-profiteering to cause investigation or inquiry with regard to such other goods or services or both, in accordance with the provisions of the Act and these rules.

- (b) The investigation or enquiry under clause (a) shall be deemed to be a new investigation or enquiry and all the provisions of rule 129 shall *mutatis mutandis* apply to such investigation or enquiry.”.

18. In the said rules, in rule 138, in sub-rule (10),—

- (a) in the Table, in column (3), against serial No. 1 to serial No. 4, after the words “Over Dimensional Cargo”, the words “or multimodal shipment in which atleast one leg involves transport by ship” shall be inserted;
- (b) after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that the validity of the e-way bill may be extended within eight hours from the time of its expiry.”.

19. In the said rules, in rule 138E, in sub-clause (a),—

- (a) after the words “being a person paying tax under section 10” the words and figures “or 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 7th March, 2019,” shall be inserted;

(b) for the word “returns” the words, letters and figures “statement in FORM GST CMP-08” shall be substituted;

(c) for the words “tax periods” the word “quarters” shall be substituted.

20. In the said rules, in FORM GST REG-01, in the Table appended to “List of Documents to be uploaded”, against serial No. 4, in the heading, after the words “Bank Account Related Proof”, the words “, where details of such Account are furnished:” shall be inserted.

21. In the said rules, in FORM GST REG-07, in PART-B, after entry 12, the following entry shall be inserted, namely:—

“12A. Details of Bank Accounts (s) (Optional)

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Account Number																				
Type of Account											IFSC									
Bank Name																				
Branch Address	To be auto-populated (Edit mode)																			

Note.—Add more bank accounts”.

22. In the said rules, in FORM GST REG-12, after entry 12, the following entry shall be inserted, namely:—

“13. Details of Bank Accounts (s) (Optional)

Total number of Bank Accounts maintained by the applicant (Upto 10 Bank Accounts to be reported)	
--	--

Details of Bank Account 1

Account Number																				
Type of Account											IFSC									
Bank Name																				
Branch Address	To be auto-populated (Edit mode)																			

Sl. No.	Description	Value	Amount of tax			
			Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including supplies exempt)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
2.	Inward supplies attracting reverse charge including import of services	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
3.	Tax paid (1+2)	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>
4.	Interest paid, if any	<Auto>	<Auto>	<Auto>	<Auto>	<Auto>

6. Tax rate wise details of outward supplies / inward supplies attracting reverse charge during the year

(Net of advances, credit and debit notes and any other adjustment due to amendments etc.)

Sl. No.	Type of supply (Outward/ Inward)	Rate of tax (%)	Value	Amount of tax			
				Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7	8
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
				<Auto>	<Auto>	<Auto>	<Auto>
		Total		<Auto>	<Auto>	<Auto>	<Auto>

7. TDS/TCS Credit received

GSTIN of Deductor / e-commerce operator	Gross Value	Amount	
		Central Tax	State/UT Tax
1	2	3	4

8. Tax, interest, late fee payable and paid

Sl. No.	Type of tax	Tax amount payable (As per table 6)	Tax Amount already paid (Through FORM GST CMP-08)	Balance amount of tax payable, if any (3-4)	Interest payable	Interest paid	Late fee payable	Late fee paid
1	2	3	4	5	6	7	8	9
1.	Integrated tax	<Auto>	<Auto>	<Auto>				

2.	Central tax	<Auto>	<Auto>	<Auto>				
3.	State/UT tax	<Auto>	<Auto>	<Auto>				
4.	Cess	<Auto>	<Auto>	<Auto>				

9. Refund claimed from Electronic cash ledger

Description	Tax	Interest	Penalty	Fee	Other	Debit Entry Nos.
1	2	3	4	5	6	7
(a) Integrated tax						
(b) Central Tax						
(c) State/UT Tax						
(d) Cess						
Bank Account Details (Drop Down)						

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Place

Name of Authorised Signatory

Date

Designation /Status

Instructions:—

- Terms used:
 - GSTIN: Goods and Services Tax Identification Number
 - TDS: Tax Deducted at Source
 - TCS : Tax Collected at Source
- The details in FORM GSTR-4, for every financial year or part thereof, should be furnished till the thirtieth day of April following the end of such financial year.
- Aggregate turnover of the taxpayer for the immediate preceding financial year would be auto-populated.
- Table 4 to capture information, on a consolidated basis, related to inward supplies, rate-wise, GSTIN wise:
 - Table 4A to capture inward supplies from registered supplier other than those attracting reverse charge;
 - Table 4B to capture inward supplies from registered supplier attracting reverse charge;
 - Table 4C to capture supplies from unregistered supplier;

- (iv) Table 4D to capture import of services.
5. Table 5 to capture details (and adjustments thereof) of outward supplies (including exempt supplies) and inward supplies attracting reverse charge including import of services as declared earlier in FORM GST CMP-08 during the financial year.
6. TDS/TCS credit received from deductor/e-commerce operator would be auto-populated in Table 7.”
24. In the said rules, in FORM GSTR-9,—
- (a) in the Table, in serial No. 8, in column 2, in row C, for the words and figures “to September 2018”, the figures and word “2018 to March 2019” shall be substituted;
- (b) in the Table, in Pt. V, in column 2, in the heading, for the words and letters “previous FY declared in returns of April to September of current FY or upto date of filing of annual return of previous FY whichever is earlier”, the letters, figures and words “FY 2017-18 declared in returns between April 2018 till March 2019” shall be substituted;
- (c) in instructions, serial No. 3 shall be omitted;
- (d) in instructions, in serial No. 4, after the sentence ending with “declared in this part.”, the following words, letters and figures shall be inserted, namely:—
- “It may be noted that additional liability for the FY 2017-18 not declared in FORM GSTR-1 and FORM GSTR-3B may be declared in this return. However, taxpayers cannot claim input tax credit unclaimed during FY 2017-18 through this return.” ;
- (e) In the instructions, in serial No. 5, in the Table, in column 2,—
- (i) against serial No. 8A, after the words, letters and figures “corresponding suppliers in their FORM GSTR-1.”, the following words, letters and figures shall be inserted, namely:—
- “It may be noted that the FORM GSTR-2A generated as on the 1st May, 2019 shall be auto-populated in this table.”;
- (ii) against serial no. 8C, for the words “to September 2018”, the figures and words “2018 to March 2019” shall be substituted;
- (f) in the instructions, in serial No. 7,—
- (i) for the words, letters, brackets and figures “of April to September of current FY or date of filing of Annual Return for previous financial year (for example in the annual return for the FY 2017-18, the transactions declared in April to September 2018 for the FY 2017-18 shall be declared), whichever is earlier”, the words and figures “between April 2018 to March 2019” shall be substituted;
- (ii) in the Table, in column 2—
- (A) against serial No. 10 & 11, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial

year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted;

- (B) against serial No. 12, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year, whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted;
- (C) against serial No. 13, for the words “to September of the current financial year or date of filing of Annual Return for the previous financial year whichever is earlier”, the figures and words “2018 to March 2019” shall be substituted.

25. In the said rules, after **FORM GST PMT-07**, with effect from a date to be notified later, the following form shall be inserted, namely:—

“

FORM GST PMT –09					
[See rule 87(13)]					
Transfer of amount from one account head to another in electronic cash ledger					
1.	GSTIN				
2.	(a) Legal name	<Auto>			
	(b) Trade name, if any	<Auto>			
3.	ARN				
4.	Date of ARN				
5. Details of the amount to be transferred from one account head to another (Amount in Rs.)					
Amount to be transferred from			Amount to be transferred to		
Major head	Minor head	Amount available	Major Head	Minor head	Amount transferred
1	2	3	4	5	6
<Central tax, State/ UT tax, Integrated tax, Cess>	Tax		<Central tax, State / UT tax Integrated tax, Cess>	Tax	
	Interest			Interest	
	Penalty			Penalty	
	Fee			Fee	
	Others			Others	
	Total			Total	
6. Verification					
I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.					
	Place			Signature	
	Date			Name of Authorized Signatory	
				Designation /Status	

Instructions—

1. Major head refers to—Integrated tax, Central tax, State/UT tax and Cess.
2. Minor head refers to—Tax, interest, penalty, fee and others.
3. The form may be filled up if amount from one major / minor head is intended to be transferred to another major/minor head. Minor head for transfer of amount may be same or different.
4. The amount from one minor head can also be transferred to another minor head under the same major head.
5. Amount can be transferred from the head only if balance under that head is available at the time of transfer.

26. In the said rules, in **FORM GST RFD-05**, with effect from a date to be notified later,—

- (a) in Line 3 for the word “Advice”, the word “order” shall be substituted;
- (b) in Line 4 for the word “Advice”, the word “order” shall be substituted;
- (c) in Line 6, for the words and letters “To<Centre>PAO/Treasury/RBI/ Bank”, the words and letters “To PAO, CBIC” shall be substituted.

27. In the said rules, after **FORM GST RFD-10**, with effect from the 1st day of July, 2019, the following form shall be inserted, namely:—

“

FORM GST RFD-10 B

[See rule 95A]

Application for refund by Duty Free Shops/Duty Paid Shops (Retail outlets)

1. GSTIN:

2. Name:

3. Address:

4. Tax Period (Monthly/Quarterly) : From <DD/MM/YY>To <DD/MM/YY>

5. Amount of Refund Claim: <INR><In Words>

6. Details of inward supplies of goods received and corresponding outward supplies:

DETAILS OF SUPPLIES													
Inward Supplies											Corresponding outward supplies		
GSTIN of supplier	Invoice details				Rate	Taxable value	Amount of tax				Invoice details		
	No / Date.	HSN Code	Qty.	Value			Integrated Tax	Central Tax	State /UT Tax	Cess	No. / Date	HSN Code	Qty.

7. Refund applied for:

Central Tax	State/UT Tax	Integrated Tax	Cess	Total
<Total>	<Total>	<Total>	<Total>	<Total>

8. Details of Bank Account:

- i. Bank Account Number
- ii. Bank Account Type
- iii. Name of the Bank
- iv. Name of the Account Holder/Operator
- v. Address of Bank Branch
- vi. IFSC
- vii. MICR

9. Declaration:

I as an authorized representative of (Name of Duty Free Shop/Duty Paid Shop-retail outlet) hereby solemnly affirm and declare that,—

- (i) refund has not been claimed against any of the invoices in respect of outward supplies submitted with this application.
- (ii) the information given herein above is true and correct to the best of my knowledge and belief.

Date:
Place:

Signature of Authorized Signatory
Name:
Designation / Status

Instructions:

1. Application for refund shall be filed on monthly/quarterly basis depending upon the frequency of furnishing of return by retail outlets.
2. Application shall be made in respect of one inward supply invoice only once. Therefore, it is advised that refund shall be applied only for those inward supply invoices the goods received against which have been completely supplied.
3. Applicant should ensure that all the invoices declared by him have the GSTIN of the supplier and the GSTIN of the respective Duty Free Shop /Duty Paid Shop (retail outlet) clearly marked on them.
4. Documents to be attached with the refund application:
 - (a) Undertaking that all indigenous goods on which refund is being claimed have been received by the Duty-Free Shop/Duty Paid Shop (retail outlet);
 - (b) Undertaking that the indigenous goods have been sold to eligible outgoing international tourist;
 - (c) Copy of the returns for the period for which application is being filed.

28. In the said rules, for FORM GST DRC-03, the following FORM shall be substituted, namely:—

“

“FORM GST DRC- 03 [See rule 142(2) & 142 (3)]		
Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement		
1.	GSTIN	
2.	Name	< Auto>
3.	Cause of payment	<< drop down>> Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)
4.	Section under which voluntary payment is made.	<< drop down>>
5.	Details of show cause notice, if payment is made within 30 days of its issue.	Reference No. Date of issue
6.	Financial Year	
7.	Details of payment made including interest and penalty, if applicable	

(Amount in Rs.)											
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/Cess	Interest	Penalty, if applicable	Others	Total	Ledger utilised (Cash / Credit)	Debit entry No.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12

8. Reasons, if any— << Text box >>

9. Verification.—

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory
Name
Designation/Status

Date – ”.

By order,
Sd/-

(SANJAY KUNDU),
Principal Secretary (E&T).

Note.— The principal rules were published in the Gazette of Himachal Pradesh on 29th June, 2017 vide notification No. EXN-F(10)-13/2017, dated the 27th June, 2017.

INFORMATION & PUBLIC RELATIONS DEPARTMENT

NOTIFICATION

Shimla-2, the 20th July, 2019

No. Pub-B(6)-2/2017.—The Governor, Himachal Pradesh is pleased to order the transfers and postings of the following District Public Relations Officers/Information Officers of Information & Public Relations Department in the public interest:—

Sl. No.	Name of the Officer S/Sh.	Present Place of Posting	New Place of Posting	Remarks
1.	Hemant Kumar Vats	District Shimla	District Solan	Without TTA/JT
2.	Ravinder Verma	District Solan	District Shimla	With TTA/JT

The above Officers are directed to join their duties on the new place of posting immediately and send their joining reports to this department through proper channel.

By order,

SHRIKANT BALDI,
Addl. Chief Secretary (I&PR).

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2019, dated 03-08-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 33/2019-State Tax

Shimla-2, the 3rd August, 2019

No. EXN-F(10)-15/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Fifth Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 12, in sub-rule (1A),—

(a) after the words “A person applying for registration to”, the words “deduct or” shall be inserted;

(b) after the words “in accordance with the provisions of”, the words and figures “section 51, or, as the case may be,” shall be inserted.

3. In the said rules, in rule 46, in the fourth proviso, with effect from the 1st day of September, 2019, after the words “Provided also that a registered person”, the words “, other than the supplier engaged in making supply of services by way of admission to exhibition of cinematograph films in multiplex screens,” shall be inserted.

4. In the said rules, in rule 54, after sub-rule (4), with effect from the 1st day of September, 2019, the following sub-rule shall be inserted, namely:—

“(4A) A registered person supplying services by way of admission to exhibition of cinematograph films in multiplex screens shall be required to issue an electronic ticket and the said electronic ticket shall be deemed to be a tax invoice for all purposes of the Act, even if such ticket does not contain the details of the recipient of service but contains the other information as mentioned under rule 46:

Provided that the supplier of such service in a screen other than multiplex screens may, at his option, follow the above procedure.”.

5. In the said rules, after rule 83A, with effect from such date as may be notified by the State Government, the following rule shall be inserted, namely:—

“83B. Surrender of enrolment of goods and services tax practitioner.—

(1) A goods and services tax practitioner seeking to surrender his enrolment shall electronically submit an application in **FORM GST PCT-06**, at the common portal, either directly or through a facilitation centre notified by the Commissioner.

- (2) The Commissioner, or an officer authorised by him, may after causing such enquiry as deemed fit and by order in **FORM GST PCT-07**, cancel the enrolment of such practitioner.”.
6. In the said rules, in rule 138E, in the first proviso,—
- (a) after the words “Provided that the Commissioner may,”, the words, letters and figures “on receipt of an application from a registered person in **FORM GST EWB-05**,” shall be inserted;
- (b) after the words “reasons to be recorded in writing, by order”, the words, letters and figures “in **FORM GST EWB-06**” shall be inserted.
7. In the said rules, after **FORM GST PCT -05**, with effect from such date as may be notified by the State Government, the following forms shall be inserted, namely:—

“FORM GST PCT-06	
[See rule 83B]	
APPLICATION FOR CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER	
1. GSTP Enrolment No.	
2. Name of the GST Practitioner	< Auto Populated >
3. Address	< Auto Populated >
4. Date of effect of cancellation of enrolment	
I hereby request for cancellation of enrolment as GST Practitioner for the reason(s) noted below:—	
1.	
2.	
3.	
DECLARATION	
The above declaration is true and correct to the best of my knowledge and belief. I undertake that I shall continue to be liable for my actions as GST Practitioner before such cancellation.	
Place:	(SIGNATURE)
Date:	

FORM GST PCT-07	
[See rule 83B]	
ORDER OF CANCELLATION OF ENROLMENT AS GOODS AND SERVICES TAX PRACTITIONER	
1. GSTP Enrolment No.	
2. Name of the GST Practitioner	< Auto Populated >

3. Address	< Auto Populated >
4. No. and Date of application	
5. Date of effect of cancellation of enrolment	
DECLARATION	
This is to inform you that your enrolment as GST Practitioner is hereby cancelled with effect from	
Place:	(SIGNATURE)
Date: ”.	

8. In the said rules, in **FORM GST RFD-01**, in Annexure 1, for **Statement 5B**, the following Statement shall be substituted, namely:—

“Statement 5B

[rule 89(2)(g)]

Refund Type: On account of deemed exports (Amount in Rs.)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice/ Credit Note/ Debit Note)	Integrated Tax	Central Tax	State Tax/ Union territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”.

9. In the said rules, in **FORM GST RFD-01A**, in Annexure 1, for **Statement 5B**, the following Statement shall be substituted, namely:—

“Statement 5B

[rule 89(2)(g)]

Refund Type: On account of deemed exports (Amount in Rs.)

Sl. No.	Details of invoices/credit notes/debit notes of outward supplies in case refund is claimed by supplier/ Details of invoices of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Type (Invoice/ Credit Note/ Debit Note)	Integrated Tax	Central Tax	State Tax/ Union territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”.

10. In the said rules, after **FORM GST EWB-04**, the following forms shall be inserted, namely:—

“FORM GST EWB-05		
[See rule 138 E]		
Application for unblocking of the facility for generation of E-Way Bill		
1.	GSTIN	< Auto >
2.	Legal Name	<Auto>
3.	Trade Name	<Auto>
4.	Address	<Auto>
5.	Facility of furnishing of information in Part A of FORM GST EWB 01 (i.e. facility for generation of E-Way Bill) blocked <i>w.e.f.</i>	<Auto>
6.	Reasons of unblocking of facility for generation of E- Way Bill.	<User input>
	(i)	
	(ii)	
	(iii)	
7.	Expected date for filing of returns for the period under default.	<User input>
<p>8. Verification :</p> <p>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</p> <p>Date: _____ Signature of Authorised Signatory Place: _____ Name Designation /Status</p>		

FORM GST EWB-06	
[See rule 138 E]	
Reference No. :	Date:
To	
_____ GSTIN	
_____ Name	
_____ Address	
Order for permitting/rejecting application for unblocking of the facility for generation of E-Way Bill.	
Application ARN:	Date:

The facility for generation of E-Way Bill was blocked in respect of the aforementioned registered person *w.e.f.* in terms of rule 138E of the Himachal Pradesh Goods and Services Tax Rules, 2017.

I have carefully considered the facts of the case and the application/submissions made by the aforementioned registered person.

I hereby accept the application and order for unblocking of the facility for generation of EWay Bill on the following grounds:

- 1.
- 2.

Please note that the system will block the facility for generation of E-Way Bill after _____ (date) if the registered person continues to be defaulter in terms of rule 138E of the Himachal Pradesh Goods and Services Tax Rules, 2017.

OR

I have carefully considered the facts of the case and the application/submissions made by the aforementioned registered person.

I hereby reject the application for unblocking the facility for generation of E-Way Bill on following grounds:

- 1.
- 2.

Signature:

Name:

Designation:

Jurisdiction:

Address:

Note.—Separate document may be attached for detailed order/reason(s).”.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh, *vide* notification No. EXN-F(10)-13/2017, dated the 27th June, 2017, published *vide* number EXN-F(10)-13/2017, dated the 29th June, 2017 and last amended *vide* notification No. 31/2019—State Tax, dated the 17-7-2019, published *vide* number EXN-F(10)-15/2019, on 25-7-2019.

आबकारी एवं कराधान विभाग

अधिसूचना सं० 34/2019—राज्य कर

शिमला—2, 03 अगस्त, 2019

सं० ई.एक्स.एन.—एफ(10)—15/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए हिमाचल प्रदेश के राज्यपाल परिषद् की सिफारिशों पर हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ(10)—4/2019 के तहत तारीख 3 जून, 2019 को प्रकाशित अधिसूचना 21/2019—राज्य कर तारीख 30 मई, 2019 में निम्नलिखित संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के पैरा 2 में निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु अप्रैल, 2019 से जून, 2019 तक की तिमाही या उसके भाग के लिए उक्त प्ररूप जीएसटी सीएमपी—08 में स्वनिर्धारित कर के संदाय के ब्योरे अंतर्विष्ट करते हुए विवरण देने की देय तारीख 31 जुलाई, 2019 होगी।”।

आदेश द्वारा,

संजय कुंडू,

प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना संख्यांक 21/2019—राज्य कर तारीख 30 मई, 2019 हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ(10)—4/2019 के तहत तारीख 3 जून, 2019 को प्रकाशित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-15/2019, dated 03/08/2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 34/2019—State Tax

Shimla-2, the 3rd August, 2019

No. EXN-F(10)-15/2019.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following amendments in the notification of the state of Himachal Pradesh, No. 21/2019—State Tax, dated the 30th May, 2019, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-4/2019 on 3rd June, 2019, namely:—

In the said notification, in paragraph 2, the following proviso shall be inserted, namely:—

“Provided that the due date for furnishing the statement containing the details of payment of self assessed tax in said **FORM GST CMP-08**, for the quarter April, 2019 to June, 2019, or part thereof, shall be the 31st day of July, 2019.”.

By order,

SANJAY KUNDU,

Principal Secretary (E&T).

Note.—The principal notification No. 21/2019- State Tax, dated the 30th May, 2019 was published in the Gazette of Himachal Pradesh vide number EXN-F(10)-4/2019 on 3rd June, 2019.

आबकारी एवं कराधान विभाग

अधिसूचना सं० 35/2019-राज्य कर

शिमला-2, 20 अगस्त, 2019

सं० ई.एक्स.एन.-एफ(10)-16/2017.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए हिमाचल प्रदेश के राज्यपाल, परिषद् की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या 21/2019-राज्य कर तारीख 30 मई, 2019 जो सं० ई.एक्स.एन.-एफ(10)-4/2019 के तहत तारीख 3 जून, 2019 को राजपत्र, हिमाचल प्रदेश में प्रकाशित की गई थी, में निम्नलिखित और संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना में, पैरा 2 में, परंतुक में "31 जुलाई, 2019" अंकों, अक्षरों और शब्दों के स्थान पर "31 अगस्त, 2019" अंक, अक्षर और शब्द रखे जाएंगे

आदेश द्वारा,
संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल अधिसूचना सं० 21/2019-राज्य कर तारीख 30 मई, 2019 हिमाचल प्रदेश के राजपत्र में तारीख 3 जून, 2019 को संख्या: ई.एक्स.एन.-एफ(10)-4/2019 के तहत प्रकाशित की गई थी तथा तदोपरान्त हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.-एफ(10)-15/2019 के तहत तारीख 07-8-2019 को प्रकाशित अधिसूचना संख्या: 34/2019-राज्य कर तारीख 03 अगस्त, 2019 के द्वारा संशोधित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-16/2017 dated 20-08-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 35/2019-State Tax

Shimla-2, the 20th August, 2019

No. EXN-F(10)-16/2017.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No. 21/2019-State Tax, dated the 30th May, 2019, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-4/2019, dated the 3rd June, 2019, namely:—

In the said notification, in paragraph 2, in the proviso, for the figures, letters and words "31st day of July, 2019", the figures, letters and word, "31st day of August, 2019" shall be substituted.

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 36/2019-राज्य कर

शिमला-2, 12 सितम्बर, 2019

सं० ई.एक्स.एन.-एफ(10)-16/2017.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 148 के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, परिषद् की सिफारिशों पर और इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है, एतद्वारा हिमाचल प्रदेश की अधिसूचना संख्या: 22/2019-राज्य कर तारीख 30 मई, 2019 जिसे संख्या ई.एक्स.एन.-एफ(10)-4/2019 के तहत तारीख 3 जून, 2019 को राजपत्र, हिमाचल प्रदेश में प्रकाशित किया गया था, में निम्नलिखित और संशोधन करते हैं, यथा:—

- (i) उक्त अधिसूचना में "21 अगस्त, 2019" अंकों और शब्द के स्थान पर , "21 नवम्बर, 2019" अंक और शब्द रखे जाएंगे।
- (ii) यह अधिसूचना 21 अगस्त, 2019 से प्रभावी होगी।

आदेश द्वारा,
हस्ताक्षरित/—
(संजय कुंडू)
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-16/2017 dated 12-09-2019 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 36/2019-State Tax

Shimla-2, the 12th September, 2019

No. EXN-F(10)-16/2017.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, is pleased to make the following further amendments in the notification of Government of Himachal Pradesh, No. 22/2019-State Tax, dated the 30th May, 2019, published in the Gazette of Himachal Pradesh, vide Number EXN-F(10)-4/2019, dated the 3rd June, 2019, namely:—

- (i) In the said notification, for the figurers, letters and words "21st day of August, 2019", the figures, letters and word, "21th day of November, 2019" shall be substituted.
- (ii) This notification shall come into force with effect from 21st August, 2019

By order,
Sd/-
(SANJAY KUNDU)
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 38/2019-राज्य कर

शिमला-2, 12 सितम्बर, 2019

सं० ई.एक्स.एन.-एफ(10)-43/2017.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसमें इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, परिषद् की सिफारिशों पर, उक्त अधिनियम की धारा 143 के साथ पठित हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 45 के उपनियम (3) के अधीन प्ररूप आईटीसी-04 में चालान के ब्यौरे देने के लिए अपेक्षित रजिस्ट्रीकृत व्यक्तियों को, रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में अधिसूचित करते हैं जो ऐसी विशेष प्रक्रिया का अनुसरण करेंगे जिसकी उक्त व्यक्तियों से जुलाई, 2017 से मार्च, 2019 तक की अवधि के लिए उक्त नियमों के नियम 45 के उपनियम (3) के अधीन प्ररूप आईटीसी-04 देने की अपेक्षा नहीं होगी:

परन्तु उक्त व्यक्ति, अप्रैल से जून, 2019 तक की तिमाही के लिए प्ररूप आईटीसी-04 की क्रम संख्या 4 में, जुलाई 2017 से मार्च, 2019 तक की अवधि में छुटपुट काम करने वाले कर्मकार को भेजे गए ऐसे माल के सम्बन्ध में सभी चालानों के ब्यौरे देंगे, जो कर्मकार से वापस प्राप्त नहीं हुआ है या जिसका छुटपुट काम करने वाले कर्मकार के स्थान से प्रदाय नहीं किया गया है।

आदेश द्वारा,
संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No. EXN-F(10)-43/2017 dated 12-09-2019 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 38/2019-State Tax

Shimla-2, the 12th September, 2019

No. EXN-F(10)-43/2017.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify the registered persons required to furnish the details of challans in **FORM ITC-04** under sub-rule (3) of rule 45 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), read with section 143 of the said Act, as the class of registered persons who shall follow the special procedure such that the said persons shall not be required to furnish **FORM ITC-04** under sub-rule (3) of rule 45 of the said rules for the period July, 2017 to March, 2019:

Provided that the said persons shall furnish the details of all the challans in respect of goods dispatched to a job worker in the period July, 2017 to March, 2019 but not received from a job worker or not supplied from the place of business of the job worker as on the 31st March, 2019, in serial number 4 of **FORM ITC-04** for the quarter April-June, 2019.

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

[Authoritative English text of this Department Notification No. EXN-F(10)-20/2019, dated 01-10-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Shimla-2, the 1st October, 2019

Notification No. 42/2019-State Tax

No. EXN-F(10)-20/2019.—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to appoint the 24th day of September, 2019, as the date on which the provisions of rules 10, 11, 12 and 26 of the Himachal Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2019 [notification No. 31/2019—State Tax, dated the 17th July, 2019, published in the Gazette of Himachal Pradesh, vide number **EXN-F(10)-15/2019**, dated the 25th July, 2019], shall come into force.

By order,
Sd/-
Principal Secretary (E&T).

[Authoritative English text of this Department Notification No. EXN-F(10)-20/2019, dated 01-10-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Shimla-2, the 1st October, 2019

Notification No. 43/2019-State Tax

No. EXN-F(10)-20/2019.—In exercise of the powers conferred under the proviso to the sub-section (1) of Section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No.14/2019-State Tax, dated the 28th March, 2019, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-5/2019, dated the 29th March, 2019, namely:—

In the said notification,—

(II) In the table,

(i) after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely:—

"2A.	2202 10 10	Aerated Water":
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This notification shall come into force on the 1st October, 2019.

By order,
Sd/-
Principal Secretary (E&T).

[Authoritative English text of this Department Notification No. EXN-F(10)-20/2019, dated 01-10-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Shimla-2, the 1st October, 2019

Notification No. 42/2019-State Tax

No. EXN-F(10)-20/2019.—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to appoint the 24th day of September, 2019, as the date on which the provisions of rules 10, 11, 12 and 26 of the Himachal Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2019 [notification No. 31/2019—State Tax, dated the 17th July, 2019, published in the Gazette of Himachal Pradesh, vide number **EXN-F(10)-15/2019**, dated the 25th July, 2019], shall come into force.

By order,
Sd/-
Principal Secretary (E&T).

[Authoritative English text of this Department Notification No. EXN-F(10)-20/2019, dated 01-10-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Shimla-2, the 1st October, 2019

Notification No. 43/2019-State Tax

No. EXN-F(10)-20/2019.—In exercise of the powers conferred under the proviso to the sub-section (1) of Section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendments in the notification of the Government of Himachal Pradesh, No.14/2019-State Tax, dated the 28th March, 2019, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-5/2019, dated the 29th March, 2019, namely:—

In the said notification,—

(II) In the table,

(i) after Sl. No. 2 and the entries thereto, the following Sl. No. and entries shall be inserted, namely:—

"2A.	2202 10 10	Aerated Water":
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This notification shall come into force on the 1st October, 2019.

By order,
Sd/-
Principal Secretary (E&T).

1974, on the advice of the Comptroller and Auditor General of India *vide* their letter No.CA.V/FRM/HIMACHAL PRADESH, P/1739 dated 27-09-2019, is pleased to appoint M/s CHANDER SAREEN & ASSOCIATES (NR0681) HIGHLAND ESTATE, NEAR RAILWAY STATION SHOGEE, SHIMLA-171001, H.P. for the year 2019-20, as Statutory Auditor for H.P. State Pollution Control Board for the financial year 2019-20 for a fee of Rs. 35,000/- (Rupees thirty five thousand only).

In case audit is due for more than one year, the auditors would formally certify the accounts of a particular year only after the previous year's audited accounts are adopted by the Annual General Meeting of the Board.

By order,
Sd/-
Addl. Chief Secretary (Env., S&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 44/2019—राज्य कर

शिमला—2, 01 नवम्बर, 2019

सं० ई.एक्स.एन.—एफ(10)—22/2019.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (2017 का 10) (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 61 के उप नियम (5) के साथ पठित हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयुक्त, परिषद् की सिफारिशों पर यह विनिर्दिष्ट करते हैं कि अक्टूबर, 2019 से मार्च, 2020 तक प्रत्येक मास के लिए उक्त नियमों के प्ररूप जीएसटी आर—3ख में विवरणी इलैक्ट्रानिक रूप से, सामान्य पोर्टल के माध्यम से ऐसे उत्तरवर्ती मास की बीस तारीख को या उसके पहले दी जाएगी।

2. प्ररूप जीएसटी आर—3ख के अनुसार कर दायित्व के उन्मोचन के लिए कर का संदाय— उक्त नियमों के प्ररूप जीएसटी आर—3ख में विवरणी देने वाला प्रत्येक रजिस्ट्रीकृत व्यक्ति उक्त अधिनियम की धारा 49 के उपबंधों के अधीन रहते हुए उक्त अधिनियम के अधीन संदेय कर, ब्याज, शास्ति, फीस या किसी अन्य रकम के मद्दे अपने दायित्व का निर्वहन पहले पैरा में यथाविनिर्दिष्ट ऐसी अंतिम तारीख के, जिसको उससे उक्त विवरणी देने की अपेक्षा है, अपश्चात्, यथास्थिति, इलैक्ट्रानिक नकद खाता या इलैक्ट्रानिक जमा खाते में विकलन करके करेगा।

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative english text of this Department Notification No. EXN-F(10)-22/2019 dated 01-11-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 44/2019-State Tax

Shimla-2, the 1st November, 2019

No. EXN-F(10)-22/2019.—In exercise of the powers conferred by section 168 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 sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby specifies that the return in **FORM GSTR-3B** of the said rules for each of the months from October, 2019 to March, 2020 shall be furnished electronically through the common portal, on or before the twentieth day of the month succeeding such month.

2. **Payment of taxes for discharge of tax liability as per FORM GSTR-3B.**— Every registered person furnishing the return in **FORM GSTR-3B** of the said rules shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the said Act by debiting the electronic cash ledger or electronic credit ledger, as the case may be, not later than the last date, as specified in the first paragraph, on which he is required to furnish the said return.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 45/2019—राज्य कर

शिमला—2, 01 नवम्बर, 2019

सं० ई.एक्स.एन.—एफ(10)—22/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, परिषद् की सिफारिशों पर, पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5 करोड़ रुपये तक का संकलित व्यापारावर्त रखने वाले रजिस्ट्रीकृत व्यक्तियों को, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में, जो माल या सेवाओं अथवा दोनों की जावक पूर्ति के ब्योरे प्रस्तुत करने के लिए नीचे उल्लिखित विशेष प्रक्रिया का अनुसरण करेंगे, अधिसूचित करते हैं।

2. उक्त रजिस्ट्रीकृत व्यक्ति नीचे दी गई सारणी के स्तम्भ (2) में यथाविनिर्दिष्ट त्रैमास के दौरान प्रभावी, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 के अधीन प्ररूप जीएसटीआर—1 में माल या सेवा अथवा दोनों की जावक पूर्ति के ब्योरे उक्त सारणी के स्तम्भ (3) की तत्स्थानी प्रविष्टि में यथाविनिर्दिष्ट समय सीमा तक प्रस्तुत करेंगे, अर्थात्:—

सारणी

क्रम सं०	त्रैमास जिसके लिए प्ररूप जीएसटीआर—1 में ब्योरे प्रस्तुत किए गए हैं	प्ररूप जीएसटीआर—1 में ब्योरे प्रस्तुत करने के लिए समय अवधि
1	2	3
1.	अक्तूबर, 2019 से दिसम्बर, 2019	31 जनवरी, 2020
2.	जनवरी, 2020 से मार्च 2020	30 अप्रैल, 2020

3. अक्तूबर, 2019 से मार्च, 2020 के लिए उक्त अधिनियम की धारा 38 की उपधारा (2) के अधीन यथास्थिति ब्योरे या विवरणी प्रस्तुत करने की समय—सीमा तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

आदेश द्वारा,

(संजय कुंडू),
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative english text of this Department Notification No. EXN-F(10)-22/2019 dated 01-11-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 45/2019-State Tax

Shimla-2, the 1st November, 2019

No. EXN-F(10)-22/2019.—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 having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Himachal Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

Table

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
1	2	3
1.	October, 2019 to December, 2019	31st January, 2020
2.	January, 2020 to March, 2020	30th April, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

By order,

SANJAY KUNDU
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 46/2019—राज्य कर

शिमला—2, 01 नवम्बर, 2019

सं० ई.एक्स.एन.—एफ(10)—22/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उपधारा (1) के दूसरे परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयुक्त, परिषद् की सिफारिशों पर, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग द्वारा जो पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5

करोड़ रुपये से अधिक का संकलित व्यापारावर्त रखते हैं, अक्टूबर, 2019 से मार्च, 2020 तक प्रत्येक मास के लिए हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 के अधीन प्ररूप जीएसटीआर-1 में जावक पूर्ति के ब्यौरे प्रस्तुत करने के लिए समय-सीमा को ऐसे मास के उत्तरवर्ती मास के 11वें दिन तक बढ़ाते हैं।

2. अक्टूबर, 2019 से मार्च, 2020 के लिए उक्त अधिनियम की धारा 38 की उपधारा (2) के अधीन यथास्थिति ब्यौरे या विवरणी प्रस्तुत करने की समय-सीमा तत्पश्चात् राजपत्र में अधिसूचित की जाएगी।

आदेश द्वारा,

(संजय कुंडू),

प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative english text of this Department Notification No. EXN-F(10)-22/2019 dated 01-11-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 46/2019-State Tax

Shimla-2, the 1st November, 2019

No. EXN-F(10)-22/2019.—In exercise of the powers conferred by the second proviso to sub-section (1) of section 37 read with section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), the Commissioner, on the recommendations of the Council, hereby extends the time limit for furnishing the details of outward supplies in **FORM GSTR-1** of the Himachal Pradesh Goods and Services Tax Rules, 2017, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from October, 2019 to March, 2020 till the eleventh day of the month succeeding such month.

2. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 47/2019—राज्य कर

शिमला-2, 01 नवम्बर, 2019

सं० ई.एक्स.एन.—एफ(10)—22/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इसमें इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 148 द्वारा प्रदत्त शक्तियों का

प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, परिषद् की सिफारिशों पर, उन रजिस्ट्रीकृत व्यक्तियों को, जिनका किसी वित्तीय वर्ष में संकलित आवर्त दो करोड़ रुपए से अधिक नहीं है और जिन्होंने हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 80 के उप नियम (1) के साथ पठित उक्त अधिनियम की धारा 44 की उपधारा (1) के अधीन देय तारीख के पहले वार्षिक विवरणी नहीं दी है, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग के रूप में अधिसूचित करते हैं, जो वित्तीय वर्ष 2017-18 और 2018-19 के सम्बन्ध में ऐसी विशेष प्रक्रिया का अनुसरण करेंगे कि उक्त व्यक्तियों को उक्त नियमों के नियम 80 के उपनियम (1) के साथ पठित उक्त अधिनियम की धारा 44 की उपधारा (1) के अधीन वार्षिक विवरणी देने का विकल्प होगा:

परन्तु उक्त विवरण को, यदि देय तारीख के पहले नहीं दी गई है, देय तारीख पर दी गई समझा जाएगा।

आदेश द्वारा,

संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative english text of this Department Notification No.EXN-F(10)-22/2019 dated 01-11-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 47/2019-State Tax

Shimla-2, the 1st November, 2019

No. EXN-F(10)-22/2019.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify those registered persons whose aggregate turnover in a financial year does not exceed two crore rupees and who have not furnished the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) before the due date, as the class of registered persons who shall, in respect of financial years 2017-18 and 2018-19, follow the special procedure such that the said persons shall have the option to furnish the annual return under sub-section (1) of section 44 of the said Act read with sub-rule (1) of rule 80 of the said rules:

Provided that the said return shall be deemed to be furnished on the due date if it has not been furnished before the due date.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

ख. उक्त दायित्व स्वीकार्य नहीं है और इस सम्बन्ध में निवेदन नीचे दिया गया / संलग्न है :

प्राधिकृत हस्ताक्षरकर्ता

नाम.....

जीएसटीआईएन.....

पता.....

संलग्नक अपलोड करें"।

आदेश द्वारा,

संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल नियम हिमाचल प्रदेश के राजपत्र में तारीख 29 जून, 2017 को अधिसूचना संख्या: ई.एक्स.एन.—एफ(10)—13/2017 तारीख 27 जून, 2017 के तहत प्रकाशित किए गए थे तथा अंतिम बार अधिसूचना संख्या: 33/2019—राज्य कर तारीख 3 अगस्त, 2019 के द्वारा संशोधित किए गए थे।

[*Authoritative english text of this Department Notification No.EXN-F(10)-22/2019 dated 01-11-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

Notification No. 49/2019 – State Tax

Shimla-2, the 1st November, 2019

No. EXN-F(10)-22/2019.—In exercise of the powers conferred by section 164 of Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is please to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Sixth Amendment) Rules, 2019.
- (2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.
2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 21A,—
 - (a) in sub-rule (3), the following explanation shall be inserted, namely:—

“Explanation.—For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.”;

(b) after sub-rule (4), the following sub-rule shall be inserted, namely :—

“(5) Where any order having the effect of revocation of suspension of registration has been passed, the provisions of clause (a) of sub-section (3) of section 31 and section 40 in respect of the supplies made during the period of suspension and the procedure specified therein shall apply.”.

3. In the said rules, in rule 36, after sub-rule (3), the following sub-rule shall be inserted, namely :—

“(4) Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed 20 per cent of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37.”.

4. In the said rules, in rule 61,—

(a) for sub-rule (5), the following sub-rule shall be substituted, with effect from the 1st July, 2017 namely:—

“(5) Where the time limit for furnishing of details in **FORM GSTR-1** under section 37 or in **FORM GSTR-2** under section 38 has been extended, the return specified in sub-section (1) of section 39 shall, in such manner and subject to such conditions as the Commissioner may, by notification, specify, be furnished in **FORM GSTR-3B** electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that where a return in **FORM GSTR-3B** is required to be furnished by a person referred to in sub-rule (1) then such person shall not be required to furnish the return in **FORM GSTR-3**.”;

(b) sub-rule (6) shall be omitted with effect from the 1st July, 2017.

5. In the said rules, in rule 83A, in sub-rule (6), for clause (i), the following clause shall be substituted, namely:—

“(i) Every person referred to in clause (b) of sub-rule (1) of rule 83 and who is enrolled as a goods and services tax practitioner under sub-rule (2) of the said rule is required to pass the examination within the period as specified in the second proviso of sub-rule (3) of the said rule.”.

6. In the said rules, in rule 91,—

(a) in sub-rule (3), with effect from the 24th September, 2019, after the words “application for refund”, the words “on the basis of a consolidated payment advice:” shall be inserted;

(b) after the sub-rule (3), with effect from the 24th September, 2019, the following sub-rule shall be inserted, namely :—

“(4) The State Government shall disburse the refund based on the consolidated payment advice issued under sub-rule (3).”.

7. In the said rules, in rule 97, —
- (a) after sub-rule (7), with effect from the 1st July, 2017, the following sub-rule shall be inserted, namely,—
- “(7A) The Committee shall make available to the Commissioner 50 per cent of the amount credited to the Fund each year, for publicity or consumer awareness on Goods and Services Tax, provided the availability of funds for consumer welfare activities of the Department of Consumer Affairs is not less than twenty-five crore rupees per annum.”;
- (b) in sub-rule (8), with effect from the 1st July, 2017, clause (e) shall be omitted.
8. In the said rules, in rule 117,—
- (a) in sub-rule (1A) for the figures, letters and word “31st March, 2019”, the figures, letters and word “31st December, 2019” shall be substituted.
- (b) in sub-rule (4), in clause (b), in sub-clause (iii), in the proviso for the figures, letters and word “30th April, 2019”, the figures, letters and word “31st January, 2020” , shall be substituted.
9. In the said rules, in rule 142,—
- (a) after sub-rule (1) the following sub-rule shall be inserted, namely:—
- “(1A) The proper officer shall, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, shall communicate the details of any tax, interest and penalty as ascertained by the said officer, in **Part A of FORM GST DRC-01A.**”;
- (b) in sub-rule (2), after the words “in accordance with the provisions of the Act”, the words, figures and brackets “, whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A),” shall be inserted;
- (c) after sub-rule (2) the following sub-rule shall be inserted, namely :—
- “(2A) Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in **Part B of FORM GST DRC-01A.**” .
10. In the said rules, after **FORM GST DRC-01**, the following form shall be inserted, namely:—

“FORM GST DRC-01A

Intimation of tax ascertained as being payable under section 73(5)/74(5)

[See Rule 142 (1A)]

Part A

No.:

Date:

Case ID No.

To
 GSTIN.....
 Name.....
 Address.....

Sub.—Case Proceeding Reference No..... Intimation of liability under section 73(5)/section 74(5) – reg.

Please refer to the above proceedings. In this regard, the amount of tax/interest/penalty payable by you under section 73(5) / 74(5) with reference to the said case as ascertained by the undersigned in terms of the available information, as is given below:

Act	Period	Tax			
CGST Act					
SGST/ UTGST Act					
IGST Act					
Cess					
Total					

The grounds and quantification are attached /given below:

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest in full by , failing which Show Cause Notice will be issued under Section 73(1).

You are hereby advised to pay the amount of tax as ascertained above alongwith the amount of applicable interest and penalty under section 74(5) by , failing which Show Cause Notice will be issued under section 74(1).

In case you wish to file any submissions against the above ascertainment, the same may be furnished by..... in Part B of this Form

Proper Officer

Signature.....
 Name.....
 Designation.....

Upload Attachment

Part B

Reply to the communication for payment before issue of Show Cause Notice [See Rule 142 (2A)]

No.:
 To
 Proper Officer,
 Wing / Jurisdiction.

Date:

Sub.—Case Proceeding Reference No.....- Payment/Submissions in response to liability intimated under Section 73(5)/74(5) – reg.

Please refer to Intimation ID..... in respect of Case ID.....*vide* which the liability of tax payable as ascertained under section 73(5) / 74(5) was intimated.

In this regard,

A. this is to inform that the said liability is discharged partially to the extent of Rs.....throughand the submissions regarding remaining liability are attached /given below:

OR

B. the said liability is not acceptable and the submissions in this regard are attached / given below:

Authorised Signatory

Name.....

GSTIN.....

Address.....

Upload Attachment?

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh, *vide* notification No. EXN-F(10)-13/2017, dated the 27th June, 2017, published *vide* number EXN-F(10)-13/2017, dated the 29th June, 2017 and last amended *vide* notification No. 33/2019– State Tax, dated the 3-8-2019.

ब अदालत सहायक समाहर्ता द्वितीय श्रेणी एवं नायब तहसीलदार, भलेई,
जिला चम्बा (हि० प्र०)

श्री मदन लाल पुत्र चमारु, नवासी गांव व महाल हडला, परगना व उप-तहसील भलेई, जिला चम्बा (हि० प्र०) प्रार्थी।

बनाम

आम जनता

फरीकदोयम।

प्रार्थना—पत्र बाबत नाम दुरुस्ती जेर धारा 37(2) हि० प्र० भू-राजस्व अधिनियम, 1954 के अन्तर्गत करने बारे।

बार अधिसूचना सं० 35/2019— राज्य कर तारीख 20 अगस्त, 2019 जिसे राजपत्र, हिमाचल प्रदेश में संख्या: ई.एक्स.एन.—एफ(10)—16/2017 के तहत तारीख 21 अगस्त, 2019 को प्रकाशित किया गया था, के द्वारा संशोधित किया गया था।

[*Authoritative English text of this Department Notification No. EXN-F(10)-4/2019 dated 14-11-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 50/2019—STATE TAX

Shimla-2, the 14th November, 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), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notification of the Government of Himachal Pradesh No. 21/2019-State Tax, dated the 30th May, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-4/2019, dated the 3rd June, 2019, namely:—

In the said notification, in paragraph 2, after the first proviso, the following proviso shall be inserted, namely: —

“Provided further that the due date for furnishing the statement containing the details of payment of self-assessed tax in said **FORM GST CMP-08**, for the quarter July 2019 to September 2019, or part thereof, shall be the 22nd day of October, 2019.”.

2. This notification shall come into force with effect from the 18th day of October, 2019.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal Notification No. 21/2019-State Tax, dated the 30th May, 2019 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-4/2019, dated the 3rd June, 2019 and was last amended by notification No. 35/2019-State Tax, dated the 20th August, 2019, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)- 16/2017, dated the 21st August, 2019.

4. *मेरी/हमारी राय में और *मेरी/हमारी सर्वोत्तम जानकारी में और अन्य सुसंगत दस्तावेजों समेत लेखा बहियों की परीक्षा के अनुसार और मुझे/हमें दिए गए स्पष्टीकरणों के अनुसार निम्नलिखित प्रेक्षणों/अर्हताओं, यदि कोई हों, के अध्यक्षीन उक्त प्ररूप सं० जीएसटीआर 9ग में दी गई विशिष्टियां सत्य और सही हैं:

(क)

(ख)

(ग)

.....

** (संपरीक्षक के हस्ताक्षर और मुहर/सील) स्थान:

हस्ताक्षरी का नाम

सदस्यता सं.....

तारीख.....

पूरा पता

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—1. मूल नियम हिमाचल के राजपत्र में तारीख 29 जून, 2017 को अधिसूचना संख्या: ई.एक्स.एन.—एफ. (10)—13/2017 तारीख 27 जून, 2017 के तहत प्रकाशित किए गए थे और अंतिम बार संख्या:ई.एक्स.एन.—एफ.(10)—22/2019 के तहत 4 नवम्बर, 2019 को प्रकाशित अधिसूचना संख्या 49/2019— राज्य कर तारीख 1 नवम्बर, 2019 द्वारा संशोधित किए गए थे।

[*Authoritative English text of this Department Notification No. EXN-F(10)-23 /2019 dated 29/11/2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 56/2019-State Tax

Shimla-2, the 29th November, 2019

No. EXN-F(10)-23 /2019.—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Seventh Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules),—

(i) in **FORM GST RFD-01**, in Annexure 1,

(a) for **Statement 1A**, the following Statement shall be substituted, namely:—

“Statement 1A [rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to Section 54(3)]

Sl. No.	Details of documents of inward supplies received of inputs received						Tax paid on inward supplies				Details of documents of outward supplies issued				Tax paid on outward supplies			
	Type of Inward Supply	GSTIN of Supplier/Self GSTIN	Type of Document	No./B/E	Port Code	Date	Taxable Value	Integrated Tax	Central Tax	State/UT Tax	Type of Outward Supply	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/UT Tax
											B2B/ B2C							”;
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

(b) for **Statement 2**, the following Statement shall be substituted, namely:—

“Statement 2 [rule 89(2)(c)]

Refund Type: Export of services with payment of tax (accumulated ITC)

Sl. No.	Document Details					Integrated Tax	Cess	BRC/ FIRC		
	Type of Document	No.	Date	Value	Taxable value			No.	Date	Value
1	2	3	4	5	7	8	9	10	11	12
										”;

(c) for **Statement 3**, the following Statement shall be substituted, namely:—

“Statement 3 [rule 89(2)(b) and rule 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

Sl. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC		
	Type of Document	No.	Date	Value		Port code	No.	Date	Ref. No.	Date	No.	Date	Value
1	2	3	4	5	6	7	8	9	10	11	12	13	14
													”;

(d) for **Statement 4**, the following Statement shall be substituted, namely:—

“Statement 4 [rule 89(2)(d) and rule 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

GSTIN of recipient	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									”;

(e) after **Statement 4**, the following Statement shall be inserted, namely:—

“Statement 4A

Refund by SEZ on account of supplies received from DTA – With payment of tax

GSTIN of Supplier	Document Details				Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Taxable Value	Integrated Tax	Cess
	Type of Document	No.	Date	Value	No.	Date			
1	2	3	4	5	6	7	8	9	10
									”;

(f) for **Statement 5**, the following Statement shall be substituted, namely:—

“Statement 5 [rule 89(2)(d) and rule 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

Sl. No.	Document Details				Goods/ Services (G/S)	Shipping bill/ Bill of export/ Endorsed invoice No.	
	Type of Document	No.	Date	Value		No.	Date
1	2	3	4	5	6	7	8
							”;

(g) for **Statement 5B**, the following Statement shall be substituted, namely:—

“Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by supplier

Sl. No.	Document details of inward supplies in case refund is claimed by Supplier				Tax paid			
	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

Statement 5B [rule 89(2)(g)]

Refund Type: On account of deemed exports claimed by recipient

Sl. No.	Document details of inward supplies in case refund is claimed by recipient					Tax paid			
	GSTIN of Supplier	Type of Document	No.	Date	Taxable Value	Integrated Tax	Central Tax	State/Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9	10
									”;

(h) for **Statement 6**, the following Statement shall be substituted, namely:—

“Statement 6 [rule 89(2)(j)]

Refund Type: On account of change in POS (inter-state to intra-state and vice versa)

Document Type B2C/Registered	Recipient GSTIN/UIN	Name (in case of B2C)	Document Details				
			Type of Document	No.	Date	Value	Taxable Value
1	2	3	4	5	6	7	8

Details of documents covering transaction considered as intra-State / inter-State transaction earlier					
Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
9	10	11	12	13	14

Transaction which were held inter-State / intra-State supply subsequently					
Inter/Intra	Integrated Tax	Central tax	State/UT Tax	Cess	PoS
15	16	17	18	19	20
					”.

(ii) in **FORM GSTR-9**, in the Table,—

(a) against serial number 8C, in column 2,—

(A) before the letters and words “ITC on inward supplies”, the word, letters and figures “For FY 2017-18” shall be inserted;

(B) after the entry ending with the words and figures, “April 2018 to March 2019”, the following entry shall be inserted, namely :—

“For FY 2018-19, ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2018-19 but availed during April 2019 to September 2019”;

(b) in Pt. V,—

(A) before the words “Particulars of the transactions”, the word, letters and figures “For FY 2017-18” shall be inserted;

(B) after the heading ending with the words and figures “April 2018 till March 2019”, the following entry shall be inserted, namely :—

“For FY 2018-19, Particulars of the transactions for the FY 2018-19 declared in returns between April 2019 till September 2019”;

(iii) in **FORM GSTR-9**, in the instructions,

(a) for paragraph 2, the following paragraph shall be substituted, namely:—

“2. It is mandatory to file all **FORM GSTR-1** and **FORM GSTR-3B** for the financial year for which the return is being filed for before filing this return and for FY 2017-18, the details for the period between July 2017 to March 2018 are to be provided in this return.”;

(b) in **paragraph 4**,—

(A) before the words, “It may be noted”, the word, letters and figures “For FY 2017-18,” shall be inserted;

(B) after the words, letters and figures, “that additional liability for the FY 2017-18”, the letters and figures “or FY 2018-19” shall be inserted;

(C) after the words, “taxpayers cannot claim input tax credit”, the words, letters and figures “unclaimed during FY 2017-18”, shall be omitted;

(D) in the Table, in second column,—

(I) against serial number 4I, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of credit notes in case there is any difficulty in reporting such details separately in this table.”;

(II) against serial number 4J, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;

(III) against serial number 4K & 4L, after the entry ending with the words “ filling up these details.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 4B to Table 4E net of amendments in case there is any difficulty in reporting such details separately in this table.”;

(IV) against serial number 5D, 5E and 5F, after the entry ending with the words, figures and brackets “under Non-GST supply (5F).”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to either separately report his supplies as exempted, nil rated and Non-GST supply or report consolidated information for all these three heads in the “exempted” row only.”;

(V) against serial number 5H, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of credit notes in case there is any difficulty in reporting such details separately in this Table.”;

(VI) against serial number 5I, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:—“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of debit notes in case there is any difficulty in reporting such details separately in this Table.”;

(VII) against serial number 5J & 5K, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely: —

“For FY 2017-18 and 2018-19, the registered person shall have an option to fill Table 5A to Table 5F net of amendments in case there is any difficulty in reporting such details separately in this Table.”;

(c) in paragraph 5, in the Table, in second column, —

(A) against serial number 6B, after the entry ending with the words, figure, brackets and letter “under 6(H) below.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.”;

(B) against serial number 6C and serial number 6D, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely: —

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs, capital goods and input services or report the entire input tax credit under the “inputs” row only.

For FY 2017-18 and 2018-19, the registered person shall have an option to either report Table 6C and Table 6D separately or report the consolidated details of Table 6C and 6D in Table 6D only.”;

(C) against serial number 6E, after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to either report the breakup of input tax credit as inputs and capital goods or report the entire input tax credit under the “inputs” row only.”;

(D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, after the entry ending with the words, figures and letters “in 7E of **FORM GSTR-9**.”, the following entry shall be inserted, namely: —

“For FY 2017-18 and 2018-19, the registered person shall have an option to either fill his information on reversals separately in Table 7A to 7E or report the entire amount of reversal under Table 7H only. However, reversals on account of TRAN-1 credit (Table 7F) and TRAN-2 (Table 7G) are to be mandatorily reported.”;

(E) against serial number 8A, —

(I) for the letters and figures, “FY 2017-18”, the words “the financial year for which the return is being for” shall be substituted;

(II) before the words, “It may be noted”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(III) after the entry ending with the words “auto-populated in this table.”, the following entry shall be inserted, namely: —

“For FY 2018-19, it may be noted that the **FORM GSTR-2A** generated as on the 1st November, 2019 shall be auto-populated in this table. For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

(F) against serial number 8B, after the entry ending with the words “be auto-populated here.”, the following entry shall be inserted, namely:- “For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

(G) against serial number 8C,—

(I) before the words, “Aggregate value of”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(II) after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely: —

“For FY 2018-19, Aggregate value of input tax credit availed on all inward supplies (except those on which tax is payable on reverse charge basis but includes supply of services received from SEZs) received during April 2018 to March 2019 but credit on which was availed between April 2019 to September 2019 shall be declared here.”;

(III) after the entry ending with the words “for filling up these details.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

(H) against serial number 8D, after the entry ending with the words “shall be negative.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to upload the details for the entries in Table 8A to Table 8D duly signed, in PDF format in FORM GSTR-9C (without the CA certification).”;

(d) in paragraph 7,—

(A) before the words and letter “Part V consists”, the word, letters and figures “For FY 2017-18,” shall be inserted;

(B) after the entry ending with the words and figures “April 2018 to March 2019”, the following entry shall be inserted, namely:—

“For FY 2018-19, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2019 to September 2019.”;

(C) in the Table, in second column , —

(I) against serial number 10 & 11,

(1) before the words, “Details of additions”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(2) after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:—

“For FY 2018-19, Details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2019 to September 2019 shall be declared here.”;

(II) against serial number 12,

(1) before the words, “Aggregate value of”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(2) after the entry ending with the words “filling up these details.”, the following entry shall be inserted, namely: —

“For FY 2018-19, Aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.”;

(III) against serial number 13, —

(1) before the words, “Details of ITC for”, the word, letters and figures, “For FY 2017-18,” shall be inserted;

(2) after the entry ending with the words, letters and figures “annual return for FY 2018-19.”, the following entry shall be inserted, namely:—

“For FY 2018-19, Details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2019 to September 2019 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used for filling up these details. However, any ITC which was reversed in the FY 2018-19 as per second proviso to sub-section (2) of Section 16 but was reclaimed in FY 2019-20, the details of such ITC reclaimed shall be furnished in the annual return for FY 2019-20. For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.”;

(e) in paragraph 8, in the Table, in second column ,—

(A) against serial number 15A, 15B, 15C and 15D, after the words and letters “details of non-GST refund claims.”, the words and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;

- (B) against serial number 15E, 15F and 15G, after the words “shall be declared here.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;
- (C) against serial number 16A, after the words “filling up these details.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.” shall be inserted;
- (D) against serial number 16B and serial number 16C, after the words “shall be declared here.”, the words, letters and figures “For FY 2017- 18 and 2018-19, the registered person shall have an option to not fill this table.” shall be inserted;
- (E) against serial number 17 & 18, after the words “value of inward supplies.”, the words, letters and figures “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table.” shall be inserted;

3. In the said rules, in **FORM GST GSTR-9C**, in the instructions, in paragraph 2,

- (i) for the letters and figures, “FY 2017-18”, the words “current financial year” shall be substituted;
- (ii) before the words, “The details for the”, the word, letters and figures “For FY 2017-18,” shall be inserted;
- (iii) in Paragraph 4, in the Table, in second column,—
- (a) against serial number 5B and serial number 5C, after the entry ending with the words and brackets “shall be declared here.”, the following entry shall be inserted, namely:—
- “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (b) against serial number 5D, after the entry ending with the words “not required to be included here.”, the following entry shall be inserted, namely:—
- “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (c) against serial number 5E and serial number 5F, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:—
- “For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;
- (d) against serial number 5G, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:—

“For FY 2017-18, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;

- (e) against serial number 5H, serial number 5I, serial number 5J, serial number 5K, serial number 5L, serial number 5M and serial number 5N, after the entry ending with the words “shall be declared here.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this table. If there are any adjustments required to be reported then the same may be reported in Table 5O.”;

- (iv) in paragraph 6, in second column,—

- (A) against serial number 12B, after the entry ending with the words and figures “availed during Financial Year 2017-18.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;

- (B) against serial number 12C, after the entry ending with the words “ shall be declared here.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;

- (C) against serial number 14, after the entry ending with the words “are to be declared here.”, the following entry shall be inserted, namely:—

“For FY 2017-18 and 2018-19, the registered person shall have an option to not fill this Table.”;

- (v) for Part B, the following shall be substituted, namely:—

“PART – B- CERTIFICATION

1. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by the person who had conducted the audit:

* I/we have examined the—

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning from.....to ending on, and
- (c) the cash flow statement (if available) for the period beginning fromto ending on,—attached herewith, of M/s.....
(Name)..... (Address),.....(GSTIN).

2. Based on our audit I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/HPGST Act, 2017 and the rules/notifications made/issued thereunder*has not maintained

the following accounts/records/documents as required by the IGST/CGST/ HPGST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.
3. (a) *I/we report the following observations/ comments / discrepancies / inconsistencies; if any:

3. (b) *I/we further report that,—
 (A) *I/we have obtained all the information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit/ information and explanations which, to the best of *my/our knowledge and belief, were necessary for the purpose of the audit were not provided/partially provided to us.
 (B) In *my/our opinion, proper books of account *have/have not been kept by the registered person so far as appears from*my/ our examination of the books.
 (C) I/we certify that the balance sheet, the *profit and loss/income and expenditure account and the cash flow Statement (if available) are *in agreement/not in agreement with the books of account maintained at the Principal place of business atand **.....additional place of business within the State.
4. The documents required to be furnished under Section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No. GSTR-9C.
5. In *my/our opinion and to the best of *my/our information and according to explanations given to *me/us, the particulars given in the said Form No.GSTR-9C are true and fair subject to following observations/qualifications, if any:

- (a)
- (b)
- (c)
-
-

** (Signature and stamp/Seal of the Auditor)

Place:

Name of the signatory Membership No.....

Date:

Full address

II. Certification in cases where the reconciliation statement (FORM GSTR-9C) is drawn up by a person other than the person who had conducted the audit of the accounts:

*I/we report that the audit of the books of accounts and the financial statements of M/s..... (Name and address of the assessee with GSTIN) was conducted by

M/s.(full name and address of auditor along with status), bearing membership number in pursuance of the provisions of the.....Act, and *I/we annex hereto a copy of their audit report dated..... along with a copy of each of :—

- (a) balance sheet as on
- (b) the *profit and loss account/income and expenditure account for the period beginning from.....to ending on,
- (c) the cash flow statement (if available) for the period beginning fromto ending on, and
- (d) documents declared by the said Act to be part of, or annexed to, the *profit and loss account/income and expenditure account and balance sheet.

2. I/we report that the said registered person—

*has maintained the books of accounts, records and documents as required by the IGST/CGST/HPGST Act, 2017 and the rules/notifications made/issued thereunder

*has not maintained the following accounts/records/documents as required by the IGST/CGST/HPGST Act, 2017 and the rules/notifications made/issued thereunder:

- 1.
- 2.
- 3.

3. The documents required to be furnished under section 35 (5) of the CGST Act / SGST Act and Reconciliation Statement required to be furnished under section 44(2) of the CGST Act / SGST Act is annexed herewith in Form No.GSTR-9C.

4. In *my/our opinion and to the best of *my/our information and according to examination of books of account including other relevant documents and explanations given to *me/us, the particulars given in the said Form No.9C are true and fair subject to the following observations/qualifications, if any:

- (a)
- (b)
- (c)

** (Signature and stamp/Seal of the Auditor)

Place: Name of the signatory

Membership No.....

Date:

Full address

By order,
SANAJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh on 29th June, 2017 vide notification No. EXN-F(10)-13/2017, dated the 27th June, 2017 and last amended vide notification No. 49/2019 - State Tax, dated the 1st November, 2019, published vide number . EXN-F(10)-22/2019, dated the 4th November, 2019.

कार्यालय उपायुक्त कुल्लू, जिला कुल्लू, हिमाचल प्रदेश

अधिसूचना

दिनांक: 19 नवम्बर, 2019

संख्या:पीसीएच-केएलयु-उप-चुनाव/2019-6205-6230.—इस कार्यालय द्वारा दिनांक 21-10-2019 को जारी उप-निर्वाचन कार्यक्रम की सूचना के अनुसार जिला कुल्लू के विकास खंड नगर, कुल्लू, आनी तथा निरमंड में ग्राम पंचायतों के उप-प्रधानों व वार्ड सदस्य के रिक्त पदों के निर्वाचन सम्पन्न हो चुके हैं और निर्वाचन परिणाम भी घोषित किए गए जा चुके हैं।

अतः मैं, डा0 ऋचा वर्मा (भा0प्र0से0), उपायुक्त कुल्लू, जिला कुल्लू, हिमाचल प्रदेश पंचायती राज अधिनियम, 1994 की धारा 126 तथा हिमाचल प्रदेश पंचायती राज सामान्य नियम, 1997 के नियम 124 के अन्तर्गत प्रदत्त शक्तियों का प्रयोग करते हुए, जिला कुल्लू के विकास खण्ड नगर, कुल्लू, आनी तथा निरमंड के रिक्त पदों हेतु नव-निर्वाचित ग्राम पंचायतों के उप-प्रधान तथा वार्ड सदस्यों के नाम व पते का प्रकाशन शेष अवधि के लिए निम्न सूची अनुसार अधिसूचित करती हूं :—

उप-निर्वाचन 2019 में जिला कुल्लू के नव निर्वाचित उप-प्रधान तथा पंचायत सदस्यों की सूची

क्रमांक	पंचायत	वार्ड का नाम	स्थान/पद	नव निर्वाचित पदाधिकारी का नाम व पता	आरक्षण विवरण
विकास खण्ड : कुल्लू					
1.	शिलिराजगिरी		उप-प्रधान	श्री प्रेम चन्द सुपुत्र श्री तेज राम, गांव शंगली, डाकघर मौहल, तहसील भुंतर, जिला कुल्लू, हि0 प्र0।	अनारक्षित
2.	डूधीलग	डूधीलग 2-7	पंचायत सदस्य	श्री परमानन्द सुपुत्र श्री ख्यालू राम, गांव व डाकघर डूधीलग, तहसील व जिला कुल्लू, हि0 प्र0।	अनारक्षित
3.	भल्याणी	भल्याणी 2-5	पंचायत सदस्य	श्री रविन्द्र सिंह सुपुत्र श्री तोत राम, गांव व डाकघर भल्याणी, तहसील व जिला कुल्लू, हि0 प्र0।	अनारक्षित
4.	रोट	भडयोली-2	पंचायत सदस्य	श्रीमती शालू धीमान पत्नी श्री कली राम, गांव भडयोली, डाकघर सचाणी, तहसील भुंतर जिला कुल्लू, हि0 प्र0।	अनु0 जाति महिला
5.	जरड भुट्टी कालोनी	गदोरी-6	पंचायत सदस्य	श्रीमती शबनम पत्नी श्री भूपेन्द्र गांव गदोरी, डाकघर शमशी, तहसील भुन्तर, जिला कुल्लू, हि0 प्र0।	महिला

पर, हिमाचल प्रदेश माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:-

1. (1) इन नियमों का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (आठवां संशोधन) नियम, 2019 है।
- (2) ये नियम राजपत्र में इनके प्रकाशन की तारीख को प्रवृत्त होंगे।
2. हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है), के नियम 48 के उपनियम (3) के पश्चात् निम्नलिखित उप-नियम अंतःस्थापित किये जाएंगे, अर्थात्:-
 - (4) बीजक को, सामान्य माल और सेवा कर इलेक्ट्रानिक पोर्टल पर इसमें अंतर्विष्ट सूचना को ऐसी रीति में और ऐसी शर्तों और निर्बंधनों के अधीन रहते हुए, जो अधिसूचना में विनिर्दिष्ट की जाएं, अपलोड करके बीजक संदर्भ संख्या प्राप्त करने के पश्चात् प्ररूप जी एस टी आई एन वी-01 में अंतर्विष्ट ऐसी विशिष्टियों को सम्मिलित करके, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग द्वारा तैयार किया जाएगा जो परिषद् की सिफारिशों पर सरकार द्वारा अधिसूचित किया जाए।
 - (5) प्रत्येक बीजक, जो उस व्यक्ति द्वारा जिस पर उप-नियम (4) लागू किया गया है, जिसको उक्त उप-नियम में विनिर्दिष्ट रीति से भिन्न किसी रीति से जारी किया है, को बीजक नहीं माना जाएगा।
 - (6) उप-नियम (1) और (2) के उपबंध उप-नियम (4) में विनिर्दिष्ट रीति से तैयार किए गए बीजक पर लागू नहीं होंगे।

आदेश द्वारा,
संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—मूल नियम अधिसूचना सं० 3/2017-राज्य कर, तारीख 27 जून, 2017 द्वारा संख्या सं०ई.एक्स.एन-एफ(10)-13/2017 के तहत तारीख 27 जून, 2017 को हिमाचल प्रदेश के राजपत्र (ई-गज़ट) में प्रकाशित किए गए थे तथा अंतिम बार अधिसूचना संख्या 56/2019 राज्य कर तारीख 29 नवम्बर, 2019 जो संख्या सं०ई.एक्स.एन-एफ(10)-23/2019 के द्वारा तारीख 3 दिसम्बर, 2019 को हिमाचल प्रदेश के राजपत्र (ई-गज़ट) में प्रकाशित की गई थी, के द्वारा संशोधित किए गए थे।

[Authoritative English text of this Department Notification No.EXN-F(10)-25/2019 dated 31-12-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 68/2019-State Tax

Shimla, the 31st December, 2019

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Eighth Amendment) Rules, 2019.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 48, after sub-rule (3), the following sub-rules shall be inserted, namely:—

“(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in **FORM GST INV-01** after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification.

(5) Every invoice issued by a person to whom sub-rule (4) applies in any manner other than the manner specified in the said sub-rule shall not be treated as an invoice.

(6) The provisions of sub-rules (1) and (2) shall not apply to an invoice prepared in the manner specified in sub-rule (4).”.

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal rules were published in the Gazette of Himachal Pradesh *vide* notification No. 3/2017-State Tax, dated the 27th June, 2017, published *vide* number EXNF(10)-13/2017, dated the 27th June, 2017 and last amended *vide* notification No. 56/2019- State Tax, dated the 29th November, 2019, published *vide* number EXN-F(10)-23 /2019, dated the 3rd December, 2019.

आबकारी एवं कराधान विभाग

अधिसूचना सं. 69 / 2019—राज्य कर

शिमला—2, 31 दिसम्बर, 2019

सं0ई.एक्स.एन.—एफ(10)—25 / 2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 146 के साथ पठित हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 48 के उप-नियम (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिशों पर, राज्यपाल, हिमाचल प्रदेश उपरोक्त नियमों के नियम 48 के उप-नियम (4) के निबंधनों में बीजक तैयार करने के प्रयोजन के लिए निम्नलिखित को सामान्य माल और सेवा कर इलैक्ट्रॉनिक पोर्टल के रूप में अधिसूचित करते हैं, अर्थात:—

- (i) www.einvoice1.gst.gov.in;
- (ii) www.einvoice2.gst.gov.in;
- (iii) www.einvoice3.gst.gov.in;
- (iv) www.einvoice4.gst.gov.in;
- (v) www.einvoice5.gst.gov.in;
- (vi) www.einvoice6.gst.gov.in;

- (vii) www.einvoice7.gst.gov.in;
- (viii) www.einvoice8.gst.gov.in;
- (ix) www.einvoice9.gst.gov.in;
- (x) www.einvoice10.gst.gov.in.

स्पष्टीकरण.—इस अधिसूचना के प्रयोजनों के लिए, उपरोक्त उल्लिखित वेबसाइटों से माल और सेवा कर नेटवर्क, एक ऐसी कंपनी जो कंपनी अधिनियम, 2013 (2013 का 18) की धारा 8 के उपबंधों के अधीन निगमित हैं, द्वारा व्यवस्थित वेबसाइट अभिप्रेत है।

2. यह अधिसूचना 1 जनवरी, 2020 को प्रवृत्त होगी।

आदेश द्वारा,
संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-25/2019 dated 31-12-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 69/2019-State Tax

Shimla the 31st December, 2019

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by Section 146 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) read with sub-rule (4) of rule 48 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor of Himachal Pradesh, on the recommendations of the Council, hereby, notifies the following as the Common Goods and Services Tax Electronic Portal for the purpose of preparation of the invoice in terms of sub-rule (4) of rule 48 of the aforesaid rules, namely:—

- (i) www.einvoice1.gst.gov.in;
- (ii) www.einvoice2.gst.gov.in;
- (iii) www.einvoice3.gst.gov.in;
- (iv) www.einvoice4.gst.gov.in;
- (v) www.einvoice5.gst.gov.in;
- (vi) www.einvoice6.gst.gov.in;
- (vii) www.einvoice7.gst.gov.in;
- (viii) www.einvoice8.gst.gov.in;
- (ix) www.einvoice9.gst.gov.in;
- (x) www.einvoice10.gst.gov.in.

Explanation.—For the purposes of this notification, the above mentioned websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of Section 8 of the Companies Act, 2013 (18 of 2013).

2. This notification shall come into force with effect from the 1st day of January, 2020.

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं. 70 / 2019—राज्य कर

शिमला—2, 31 दिसम्बर, 2019

सं0ई.एक्स.एन.—एफ(10)—25 / 2019.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 48 के उप-नियम (4) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश उन रजिस्ट्रीकृत व्यक्तियों को जिनका एक वित्तीय वर्ष में कुल आवर्त एक सौ करोड़ रुपए से अधिक है, एक रजिस्ट्रीकृत व्यक्ति के वर्ग के रूप में अधिसूचित करते हैं, जो उक्त नियम के नियम 48 के उप-नियम (4) के निबंधनों के अनुसार, किसी रजिस्ट्रीकृत व्यक्ति को माल या सेवा या दोनों की आपूर्ति हेतु, बीजक तैयार करेंगे।

2. यह अधिसूचना 1 अप्रैल, 2020 से प्रवृत्त होगी।

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-25/2019 dated 31-12-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 70/2019-State Tax

Shimla the 31st December, 2019

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by sub-rule (4) to rule 48 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify registered person, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2. This notification shall come into force from the 1st day of April, 2020.

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं. 71/2019-राज्य कर

शिमला-2, 31 दिसम्बर, 2019

सं0 ई.एक्स.एन.-एफ(10)-25/2019.—हिमाचल प्रदेश माल और सेवा कर (चतुर्थ संशोधन) नियम, 2019 के नियम 5, जो अधिसूचना संख्यांक 31/2019- राज्य कर, तारीख 17 जुलाई, 2019 द्वारा बनाया गया था और जो संख्या ई.एक्स.एन.-एफ(10)-15/2019, के तहत तारीख 25 जुलाई, 2019 को हिमाचल प्रदेश के राजपत्र (ई-गजट) में प्रकाशित किये गए थे, द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, परिषद की सिफारिशों पर, 1 अप्रैल, 2020 को उस तारीख के रूप में जिसको उक्त नियम के उपबंध प्रवृत्त होंगे, नियत करते हैं।

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-25/2019 dated 31-12-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 71/2019-State Tax

Shimla, the 31st December, 2019

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by rule 5 of the Himachal Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2019, made *vide* notification No. 31/2019- State Tax, dated the 17th July, 2019, published in the Gazette of Himachal Pradesh (e-Gazette), *vide* number EXN-F(10)-15/2019, dated the 25th July, 2019, the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to appoint the 1st day of April, 2020, as the date from which the provisions of the said rule, shall come into force.

By order,
SANJAY KUNDU,
Principal Secretary (E & T).

आबकारी एवं कराधान विभाग

अधिसूचना सं. 72/2019-राज्य कर

शिमला-2, 31 दिसम्बर, 2019

सं0ई.एक्स.एन.-एफ(10)-25/2019.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के नियम 46 के छठे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर अधिसूचित करते हैं कि किसी रजिस्ट्रीकृत व्यक्ति, जिसका एक वित्तीय वर्ष में आवर्त पांच सौ करोड़ रूपए से अधिक हो, द्वारा किसी अरजिस्ट्रीकृत व्यक्ति को जारी किए गए किसी बीजक (जिसे इसमें इसके पश्चात् बी2सी बीजक कहा गया है) पर त्वरित प्रतिउत्तर (क्यू आर) कोड होगा:

परन्तु जहां ऐसा रजिस्ट्रीकृत व्यक्ति किसी डिजिटल डिस्प्ले के माध्यम से प्रापक को गत्यात्मक त्वरित प्रतिउत्तर (क्यू आर) कोड उपलब्ध कराता है, जिस गत्यात्मक त्वरित प्रतिउत्तर में भुगतान का प्रतिसंदर्भ अंतर्विष्ट है, ऐसे रजिस्ट्रीकृत व्यक्ति द्वारा जारी ऐसा बी2सी बीजक, को गत्यात्मक प्रतिउत्तर रखने वाला समझा जाएगा।

2. यह अधिसूचना 1 अप्रैल, 2020 से प्रवृत्त होगी।

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

[*Authoritative English text of this Department Notification No. EXN-F(10)-25/2019 dated 31-12-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No.72/2019-State Tax

Shimla, the 31st December, 2019

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by the sixth proviso to rule 46 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), the Governor, on the recommendations of the Council, is pleased to notify that an invoice issued by a registered person, whose aggregate turnover in a financial year exceeds five hundred crore rupees, to an unregistered person (hereinafter referred to as B2C invoice), shall have Quick Response (QR)code:

Provided that where such registered person makes a Dynamic Quick Response (QR) code available to the recipient through a digital display, such B2C invoice issued by such registered person containing cross-reference of the payment using a Dynamic Quick Response (QR) code, shall be deemed to be having Quick Response (QR) code.

2. This notification shall come into force from the 1st day of April, 2020.

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

सिंचाई एवं जन स्वास्थ्य विभाग

अधिसूचना

शिमला-2, 30 दिसम्बर, 2019

संख्या आई.पी.एच.-ए.-बी(15)-23/2018.—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 309 के परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश लोक सेवा आयोग के परामर्श से, इस विभाग की अधिसूचना संख्या आई0 पी0 एच0(ए)2(बी)15-1/2003 तारीख 07-11-2009 द्वारा

आबकारी एवं कराधान विभाग

अधिसूचना सं. 73/2019-राज्य कर

शिमला-2, 05 फरवरी, 2020

सं0 ई.एक्स.एन.-एफ.(10)-25/2019.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इस अधिसूचना में इसके पश्चात् उक्त नियम कहा गया है) के नियम 61 के उपनियम (5) के साथ पठित हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017(2017 का 10) की धारा 168 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयुक्त, परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं0 44/2019-राज्य कर तारीख 01 नवम्बर, 2019 जो हिमाचल प्रदेश के राजपत्र में सं0 ई.एक्स.एन.-एफ.(10)-22/2019 के तहत तारीख 04 नवम्बर, 2019 को प्रकाशित की गई थी, में निम्नलिखित और संशोधन करता है, अर्थात् :-

उक्त अधिसूचना में निम्नलिखित परन्तुक अंतःस्थापित किया जाएगा, अर्थात् :-

"परन्तु यह कि नवम्बर, 2019 मास के लिए, उक्त नियमों के प्ररूप जीएसटीआर-3ख में विवरणी इलैक्ट्रानिकी रूप से सामान्य पोर्टल के माध्यम से 23 दिसम्बर, 2019 को या उससे पूर्व प्रस्तुत की जाएगी।"

2. यह अधिसूचना 20 दिसम्बर, 2019 से प्रभावी हुई समझी जाएगी।

आदेश द्वारा,
संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.—प्रधान अधिसूचना सं0 44/2019-राज्य कर तारीख 01 नवम्बर, 2019 हिमाचल प्रदेश के राजपत्र में सं0 ई.एक्स.एन.-एफ.(10)-22/2019 के तहत तारीख 04 नवम्बर, 2019 को प्रकाशित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-25/2019 dated 05/02/2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT**Notification No. 73/2019-State Tax***Shimla-2, the 5th February, 2020*

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by Section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017(10 of 2017) read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, is pleased to make the following further amendment in notification of the Government of Himachal Pradesh, No.44/2019-State Tax, dated the 1st November, 2019, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-22/2019 dated the 04th November, 2019, namely:—

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

"Provided that the return in **FORM GSTR-3B** of the said rules for the month of November, 2019 shall be furnished electronically through the common portal, on or before the 23rd December, 2019."

2. This notification shall be deemed to have come into force with effect from the 20th Day of December, 2019.

By order,
SANJAY KUNDU,
Principal Secretary (E&T).

Note.—The principal notification No. 44/2019-State Tax, dated the 01st November was published in the Gazette of Himachal Pradesh vide number EXN-F(10)-22/2019 dated 04th November, 2019.

**ब अदालत नायब तहसीलदार व कार्यकारी दण्डाधिकारी, उप-तहसील पुखरी,
जिला चम्बा, हिमाचल प्रदेश**

श्री चमनो पुत्र स्व० श्री चतरो, गांव घुरडार, डाकघर सिढकुंड, उप-तहसील पुखरी, जिला चम्बा,
हिमाचल प्रदेश . . . वादी।

बनाम

आम जनता एवं ग्राम पंचायत सिढकुंड, विकास खण्ड चम्बा . . . प्रतिवादी।

विषय.—मृत्यु तिथि प्रविष्ट करने बारा।

इस अदालत में उप-मण्डलाधिकारी (ना०) महोदया चम्बा के कार्यालय पृष्ठांकन संख्या 94 दिनांक 06-01-2020 के माध्यम से प्राप्त दस्तावेज क्रमशः (1) जिला पंजीकरण (जन्म एवं मृत्यु) मुख्य चिकित्सा अधिकारी चम्बा के कार्यालय पत्र संख्या HFW-B&D/CMO-CBA/2109/274, दिनांक 04-01-2020, (2) शपथ पत्र, (3) प्रमाण-पत्र प्रधान ग्राम पंचायत सिढकुंड, (4) मृत्यु रिपोर्ट, (5) Non Availability Certificate, जिसमें आवेदक श्री चमनो पुत्र स्व० श्री चतरो, गांव घुरडार, डाकघर सिढकुंड, उप-तहसील पुखरी, जिला चम्बा, हिमाचल प्रदेश की माता जी श्रीमती अमरो पत्नी स्व० श्री चतरो, गांव घुरडार, ग्राम पंचायत सिढकुंड की मृत्यु तिथि किन्हीं कारणों से पंचायत अभिलेख में दर्ज करने से रह गई है। परिणामतः पंचायत मृत्यु पंजीकरण रजिस्टर में आवेदक की माता जी श्रीमती अमरो पत्नी स्व० श्री चतरो, गांव घुरडार, ग्राम पंचायत सिढकुंड की मृत्यु तिथि दर्ज न हुई है जो नियमानुसार अनिवार्य है। इस विषय की पुष्टि प्रधान रिपोर्ट व जारी मृत्यु रिपोर्ट जो जिला पंजीकरण जन्म एवं मृत्यु अधिकारी चम्बा ने अपने प्रमाण-पत्र जो दिनांक 04-01-2020 को जारी हुआ है उसमें की है।

अतः सर्वसाधारण को इस नोटिस के माध्यम से सूचित किया जाता है कि श्रीमती अमरो पत्नी स्व० श्री चतरो, गांव घुरडार, ग्राम पंचायत सिढकुंड, परगना राजनगर, उप-तहसील पुखरी, जिला चम्बा की मृत्यु तिथि 02-05-1986 जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969 की धारा 13(3) के प्रावधानों के अन्तर्गत पंचायत के सम्बन्धित अभिलेख अथवा जिला पंजीकरण (जन्म एवं मृत्यु) द्वारा अभिलेख में दर्ज करने के आदेश पारित किये जाने हैं। अगर किसी को किसी प्रकार की कोई आपत्ति हो तो वह इस अदालत में नोटिस (इशतहार) के एक माह के भीतर सुबह 10.00 से सायं 5.00 बजे तक अपनी आपत्ति दर्ज करवा सकता है। निर्धारित अवधि में आपत्ति न आने की सूरत में आवेदक की माता श्रीमती अमरो पत्नी स्व० श्री चतरो, गांव घुरडार, ग्राम पंचायत सिढकुंड की मृत्यु तिथि सम्बन्धित अभिलेख में दर्ज करने के आदेश पारित कर दिये जाएंगे।

आज दिनांक 23-01-2020 को मेरे हस्ताक्षर व मोहर अदालत सहित जारी हुआ।

मोहर।

हस्ताक्षरित /—
कार्यकारी दण्डाधिकारी,
उप-तहसील पुखरी, जिला चम्बा, हि० प्र०।

2019 तक के लिए, देय तारीख तक प्ररूप जीएसटीआर-1 में जावक प्रदायों के ब्यौरे देने में असफल रहे हैं, किन्तु उन्होंने 19 दिसम्बर, 2019 से 10 जनवरी, 2020 तक की बीच की अवधि के उक्त ब्यौरे प्ररूप जीएसटीआर-1 में दे दिए हैं।”।

2. यह अधिसूचना 19 दिसम्बर, 2019 से प्रभावी हुई समझी जाएगी।

आदेश द्वारा,

संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.— प्रधान अधिसूचना संख्या 4/2018-राज्य कर, तारीख 30 जनवरी, 2018 हिमाचल प्रदेश के राजपत्र (ई-गजट) में सं० ई.एक्स.एन.-एफ(10)-5/2018 के तहत 30 जनवरी, 2018 को प्रकाशित की गई और अंतिम बार अधिसूचना संख्या 75/2018-राज्य कर तारीख 31-12-2018 जो संख्या ई.एक्स.एन.-एफ(10)-33/2018 के तहत हिमाचल प्रदेश के राजपत्र (ई-गजट) में तारीख 4 जनवरी, 2019 द्वारा प्रकाशित की गई थी, द्वारा संशोधित की गई थी।

[*Authoritative English text of this Department Notification No.EXN-F(10)-25/2019 dated 15-01-2020 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 74/2019-State Tax

Shimla-2, the 15th January, 2020

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notification of the Government of Himachal Pradesh No. 4/2018-State Tax, dated the 30th January, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2018, dated the 30th January, 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 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

- (ख) इनपुट कर के प्रत्यय का उपभोग, किसी ऐसे प्रदाय के संबंध में जिसकी बाबत प्रभारित कर सरकार को संदत्त नहीं किया गया है; कर बीजकों या नामे नोट या नियम 36 के अधीन विहित किसी अन्य दस्तावेज के आधार पर किया गया है; या
- (ग) इनपुट कर के प्रत्यय का उपभोग करने वाला रजिस्ट्रीकृत व्यक्ति अस्तित्वहीन पाया जाता है या ऐसे किसी स्थान से, जिसके लिए रजिस्ट्रीकरण अभिप्राप्त किया गया है, कोई कारबार नहीं चला रहा है; या
- (घ) इनपुट कर के किसी प्रत्यय का उपभोग करने वाला रजिस्ट्रीकृत व्यक्ति के कब्जे में कर बीजक या नामे नोट या नियम 36 के अधीन विहित कोई अन्य दस्तावेज नहीं है, लेखबद्ध किए जाने वाले कारणों से, धारा 49 के अधीन किसी दायित्व के निर्वहन के लिए या किसी अनुपयोजित रकम के किसी प्रतिदाय के दावे के लिए इलैक्ट्रॉनिक जमा खाते में से ऐसे प्रत्यय के समतुल्य किसी रकम का विकलन अनुज्ञात नहीं कर सकेगा।

(2) आयुक्त या उपनियम (1) के अधीन उसके द्वारा प्राधिकृत कोई अधिकारी, यह समाधान हो जाने पर कि इलैक्ट्रॉनिक जमा खाते के विकलन को अननुज्ञात करने की यथा उपरोक्त शर्तें अस्तित्व में नहीं हैं, ऐसे विकलन को अनुज्ञात कर सकेगा।

(3) ऐसे निर्बन्धन, उस तारीख से, जिसको ऐसे निर्बन्धन अधिरोपित किए जाएं, एक वर्ष की अवधि की समाप्ति के पश्चात् प्रभावी नहीं रहेंगे।

4. उक्त नियमों में, 11 जनवरी, 2020 से प्रभावी, नियम 138ड में, खंड (ख) के पश्चात् निम्नलिखित खंड अंतःस्थापित किया जाएगा, अर्थात्:—

“(ग) खंड (क) में विनिर्दिष्ट किसी व्यक्ति से भिन्न व्यक्ति ने, यथास्थिति, दो मास के लिए या दो तिमाही के लिए जावक प्रदायों का विवरण नहीं दिया है।”।

आदेश द्वारा,

संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.— मूल नियम अधिसूचना सं० ई.एक्स.एन.—एफ(10)—13/2017 तारीख 27 जून, 2019 के द्वारा हिमाचल प्रदेश के राजपत्र (ई—गज़ट) में तारीख 29 जून, 2017 को प्रकाशित किए गए थे और अंतिम बार अधिसूचना सं० 68/2019—राज्य कर, तारीख 31—12—2019 जो हिमाचल प्रदेश के राजपत्र (ई—गज़ट) में सं० ई.एक्स.एन.—एफ(10)—25/2019 के तहत 2 जनवरी, 2020 को प्रकाशित की गई थी, के द्वारा संशोधित किए गये थे।

[Authoritative English text of this Department Notification No. EXN-F(10)-25/2019 dated 15-01-2020 as required under clause (3) of Article 348 of the Constitution of India].

NOTIFICATION No. 75/2019-State Tax

Shimla-2, the 15th January, 2020

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal

Pradesh, on the recommendations of the Council, is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Ninth Amendment) Rules, 2019.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 1st January, 2020, in rule 36, in sub-rule (4), for the figures and words “20 per cent.”, the figures and words “10 percent.” shall be substituted.

3. In the said rules, after rule 86, the following rule shall be inserted, namely:—

“86A. Conditions of use of amount available in electronic credit ledger.—

(1) The Commissioner or an officer authorised by him in this behalf, not below the rank of an Assistant Commissioner, having reasons to believe that credit of input tax available in the electronic credit ledger has been fraudulently availed or is ineligible in as much as.—

(a) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36-

i. issued by a registered person who has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or

ii. without receipt of goods or services or both; or

(b) the credit of input tax has been availed on the strength of tax invoices or debit notes or any other document prescribed under rule 36 in respect of any supply, the tax charged in respect of which has not been paid to the Government; or

(c) the registered person availing the credit of input tax has been found non-existent or not to be conducting any business from any place for which registration has been obtained; or

(d) the registered person availing any credit of input tax is not in possession of a tax invoice or debit note or any other document prescribed under rule 36,

may, for reasons to be recorded in writing, not allow debit of an amount equivalent to such credit in electronic credit ledger for discharge of any liability under section 49 or for claim of any refund of any unutilised amount.

(2) The Commissioner, or the officer authorised by him under sub-rule (1) may, upon being satisfied that conditions for disallowing debit of electronic credit ledger as above, no longer exist, allow such debit.

(3) Such restriction shall cease to have effect after the expiry of a period of one year from the date of imposing such restriction.”.

4. In the said rules, with effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:—

“(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.”.

By order,

SANJAY KUNDU,
Principal Secretary (E&T),

Note:—The principal rules were published in the Gazette of Himachal Pradesh *vide* notification No. EXN-F(10)-13-2017, dated the 27th June, 2017, published *vide* number EXN-F(10)-13-2017, dated the 29th June, 2017 and last amended *vide* notification No. 68/2019-State Tax, dated 31-12-2019, published in Rajpatra (e-Gazette) *vide* number EXN-F(10)-25/2019 on 02-01-2020.

आबकारी एवं कराधान विभाग

आदेश सं. 10/2019—राज्य कर

शिमला—2, 15 जनवरी, 2020

सं0 ई.एक्स.एन.—एफ(10)—25/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस आदेश में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 44 की उपधारा (1) में यह उपबंधित है कि इनपुट सेवा वितरक, धारा 51 या धारा 52 के अधीन कर का संदाय करने वाले व्यक्ति, नैमित्तिक कराधेय व्यक्ति और अनिवासी कराधेय व्यक्ति से भिन्न प्रत्येक रजिस्ट्रीकृत व्यक्ति प्रत्येक वित्तीय वर्ष के लिए इलैक्ट्रॉनिक रूप से ऐसे प्ररूप और रीति में, जो विहित की जाए, ऐसे वित्तीय वर्ष के अंत के पश्चात् आने वाले इक्कीस दिसम्बर को या उससे पूर्व एक वार्षिक विवरणी प्रस्तुत करेगा;

और उक्त अधिनियम की धारा 44 की उपधारा (1) में यथा निर्दिष्ट प्रत्येक वर्ष के लिए इलैक्ट्रॉनिक रूप से वार्षिक विवरणी प्रस्तुत करने के प्रयोजन में करदाताओं को कुछ तकनीकी कठिनाइयों का सामना करना पड़ रहा है, जिसके परिणामस्वरूप उक्त उपधारा (1) में यथानिर्दिष्ट रजिस्ट्रीकृत व्यक्तियों द्वारा 1 जुलाई, 2017 से 31 मार्च, 2018 तक की कालावधि के लिए उक्त वार्षिक विवरणी प्रस्तुत नहीं की जा सकी है और जिसके कारण उक्त धारा के उपबन्धों को प्रभावी करने में कतिपय कठिनाइयां उत्पन्न हुई हैं।

अतः अब, हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 की धारा 172 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर कठिनाइयों को दूर करने के लिए निम्नलिखित आदेश करते हैं, अर्थात्:—

1. **संक्षिप्त नाम.**—इस आदेश का संक्षिप्त नाम हिमाचल प्रदेश माल और सेवा कर (कठिनाइयों को दूर करना, दसवां) आदेश, 2019 है।
2. हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 की धारा 44 के स्पष्टीकरण में, “31 दिसम्बर, 2019” अंकों और शब्द के स्थान पर “31 जनवरी, 2020” अंक और शब्द रखे जाएंगे।

आदेश द्वारा,
संजय कुंडू
प्रधान सचिव (आबकारी एवं कराधान)।