

**HPGST Rate Notifications, 2019**

<b>Sr. No.</b>	<b>Notification Reference Number</b>	<b>Subject</b>	<b>Notification Number and Date of Issuance</b>	<b>Page No.</b>
1	01/2019-State Tax (Rate)	Seeks to rescind notification No. 8/2017 - State Tax (Rate) dated 30.06.2017 in view of bringing into effect the amendments (regarding RCM on supplies by unregistered persons) in the GST Acts	EXN-F(10)-5/2019 dated 30-01-2019 published in the e-gazette dated 31-01-2019	1
2	02/2019-State Tax (Rate)	To give composition scheme for supplier of services with a tax rate of 6% having annual turnover in preceding year upto Rs 50 lakhs.	EXN-F(10)-5/2019 dated 07-03-2019 published in the e-gazette dated 08-03-2019	2-4
3	03/2019-State Tax (Rate)	Seeks to amend notification No. 11/2017- State Tax (Rate) so as to notify HPGST rates of various services as recommended by Goods and Services Tax Council for real estate sector.	EXN-F(10)-9/2019, dated 08-05-2019 published in the e-gazette on 09-05-2019	5-30
4	Corrigendum	To rectify notification No. 03/2019-State Tax dated 29-03-2019 published in the e-gazette on 09-05-2019	EXN-F(10)-43/2017 dated 12-09-2019 published in the e-gazette on 16-12-2019	31
5	04/2019-State Tax (Rate)	Seeks to amend notification No. 12/2017- State Tax (Rate) so as to exempt certain services as recommended by Goods and Services Tax Council for real estate sector	EXN-F(10)-9/2019, dated 06-05-2019 published in the e-gazette on 08-05-2019	32-36
6	05/2019-State Tax (Rate)	Seeks to amend notification No. 13/2017- State Tax (Rate) so as to specify services to be taxed under Reverse Charge Mechanism (RCM) as recommended by Goods and Services Tax Council for real estate sector.	EXN-F(10)-9/2019, dated 06-05-2019 published in the e-gazette on 08-05-2019	36-37
7	06/2019-State Tax (Rate)	Seeks to notify certain class of persons by exercising powers conferred under section 148 of HPGST Act, 2017.	EXN-F(10)-9/2019, dated 06-05-2019 published in the e-gazette on 08-05-2019	37-39
8	07/2019-State Tax (Rate)	Seeks to notify certain services to be taxed under RCM under section 9(4) of HPGST Act as recommended by Goods and Services Tax Council for real estate sector.	EXN-F(10)-9/2019, dated 06-05-2019 published in the e-gazette on 08-05-2019	39-40

9	08/2019-State Tax (Rate)	Seeks to amend notification No. 1/2017- State Tax (Rate) so as to notify HPGST rate of certain goods as recommended by Goods and Services Tax Council for real estate sector.	EXN-F(10)-9/2019, dated 06-05-2019 published in the e-gazette on 08-05-2019	41-42
10	09/2019-State Tax (Rate)	Seeks to amend notification No. 02/2019- State Tax (Rate) so as to provide for application of Composition rules to persons opting to pay tax under notification no. 2/2019- State Tax (Rate).	EXN-F(10)-9/2019, dated 06-05-2019 published in the e-gazette on 08-05-2019	43-44
11	10/2019-State Tax (Rate)	To amend notification No. 11/2017- State Tax (Rate) so as to extend the last date for exercising the option by promoters to pay tax at the old rates of 12%/ 8% with ITC.	EXN-F(10)-9/2019, dated 17-05-2019 published in the e-gazette on 17-05-2019	45
12	11/2019-State Tax (Rate)	Seeks to specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund.	EXN-F(10)-15/2019, dated 17-07-2019 published in the e-gazette on 19-07-2019	46-47
13	12/2019-State Tax (Rate)	Seeks to reduce the GST rate on Electric Vehicles, and charger or charging stations for Electric vehicles.	EXN-F(10)-16/2017, dated 20-08-2019 published in the e-gazette on 21-08-2019	48-49
14	13/2019-State Tax (Rate)	Seeks to exempt the hiring of Electric buses by local authorities from GST.	EXN-F(10)-16/2017, dated 20-08-2019 published in the e-gazette on 21-08-2019	50
15	14/2019-State Tax (Rate)	Seeks to amend notification No 1/2017- State Tax (Rate) dated 30.6.2017 so as to specify effective CGST rates for specified goods, to give effect to the recommendations of the GST Council in its 37th meeting dated 20.09.2019.	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	51-54
16	15/2019-State Tax (Rate)	Seeks to amend notification No 2/2017-State Tax (Rate) dated 30.6.2017 so as to grant exemption to dried tamarind and cups, plates made of leaves, bark and flowers of plants.	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	54

17	16/2019-State Tax (Rate)	Seeks to amend notification No 3/2017-State Tax (Rate) dated 30.6.2017 so as to extend concessional HPGST rates to specified projects under HELP/OALP, and other changes	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	55
18	17/2019-State Tax (Rate)	Seeks to amend notification No 26/2018- State Tax (Rate) dated 31.12.2018, so as to exempt SGST on supplies of silver and platinum by nominated agencies to registered persons.	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	55-56
19	18/2019-State Tax (Rate)	Seeks to amend notification No 2/2019-State Tax (Rate) dated 7.3.2019 so as to exclude manufacturers of aerated waters from the purview of composition scheme.	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	56-57
20	19/2019-State Tax (Rate)	Seeks to exempt supply of goods for specified projects under FAO.	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	57
21	20/2019-State Tax (Rate)	Seeks to amend notification No. 11/2017- State Tax (Rate) dtd. 30.06.2017 so as to notify SGST rates of various services as recommended by GST Council in its 37th meeting held on 20.09.2019	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	58-62
22	21/2019-State Tax (Rate)	Seeks to amend notification No. 12/2017-State Tax (Rate) dtd. 30.06.2017 to exempt services as recommended by GST Council in its 37th meeting held on 20.09.2019.	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	62-64
23	22/2019-State Tax (Rate)	Seeks to amend notification No. 13/2017-State Tax (Rate) dtd. 30.06.2017 so as to notify services under reverse charge mechanism (RCM) as recommended by GST Council in its 37th meeting held on 20.09.2019.	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	64-67
24	23/2019-State Tax (Rate)	Seeks to amend notification No. 4/2018 –State Tax (Rate), dated the 24th January, 2018, by adding an explanation on the applicability of provisions related to supply of development rights.	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	68
25	24/2019-State Tax (Rate)	Seeks to amend notification No. 7/2019 -State Tax (Rate), dated the 6th May, 2019 by amending the entry related to cement.	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	68-69

26	25/2019-State Tax (Rate)	Seeks to notify the grant of alcoholic liquor licence neither a supply of goods nor a supply of service as per Section 7(2) of HPGST Act, 2017	EXN-F(10)-20/2019, dated 01-10-2019 published in the e-gazette on 03-10-2019	69
27	26/2019-State Tax (Rate)	Seeks to insert explanation regarding Bus Body Building in Notification No. 11/2017-State Tax (Rate) dated 30.06.2017	EXN-F(10)-23/2019, dated 06.12.2019 published in the e-gazette on 06-12-2019	70-71
28	27/2019-State Tax (Rate)	Seeks to further amend notification No. 01/2017-State Tax (Rate), to change the rate of GST on goods as per recommendations of the GST Council in its 38th Meeting.	EXN-F(10)-25/2019-Loose, dated 06.01.2020 published in the e-gazette 07-01-2020	72-73
29	28/2019-State Tax (Rate)	To amend notification No. 12/2017- State Tax (Rate) so as to exempt certain services as recommended by GST Council in its 38th meeting held on 18.12.2019.	EXN-F(10)-25/2019-Loose, dated 06.01.2020 published in the e-gazette 07-01-2020	74-75
30	29/2019-State Tax (Rate)	To amend notification No. 13/2017-State Tax (Rate) so as to notify certain services under reverse charge mechanism (RCM) as recommended by GST Council in its 38th meeting held on 18.12.2019.	EXN-F(10)-25/2019-Loose, dated 06.01.2020 published in the e-gazette 07-01-2020	76

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 15<sup>th</sup> November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-20/2016-Vol. 1, dated the 18<sup>th</sup> 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 30<sup>th</sup> 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 30<sup>th</sup> June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30<sup>th</sup> 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 1<sup>st</sup> 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 30<sup>th</sup> June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30<sup>th</sup> June, 2017 and was last amended *vide* notification No. 22/2018-State Tax (Rate), dated the 6<sup>th</sup> August, 2018, published *vide* number EXN-F(10)-24/2018, dated the 6<sup>th</sup> August, 2018.

[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. 2/2019-STATE TAX (RATE)

Shimla-2, the 7th March, 2019

**No. EXN-F(10)-5/2019.**—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (1) of section 16 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, and on being satisfied that it is necessary in the public interest so to do, is pleased to notify that the State Tax, on the intra-State supply of goods or services or both as specified in column (1) of the Table below, shall be levied at the rate specified in the corresponding entry in column (2), subject to the conditions as specified in the corresponding entry in column (3) of the said table below, namely:—

**Table**

Description of supply	Rate (percent)	Conditions
1	2	3
First supplies of goods or services or both upto an aggregate turnover of fifty lakh rupees made on or after the 1st day of April in any financial year, by a registered person.	3	<p>1. Supplies are made by a registered person,-</p> <p>(i) whose aggregate turnover in the preceding financial year was fifty lakh rupees or below;</p> <p>(ii) who is not eligible to pay tax under sub-section (1) of section 10 of the said Act;</p> <p>(iii) who is not engaged in making any supply which is not leviable to tax under the said Act;</p> <p>(iv) who is not engaged in making any inter- State outward supply;</p> <p>(v) who is neither a casual taxable person nor a non-resident taxable person;</p> <p>(vi) who is not engaged in making any supply through an electronic commerce operator who is required to collect tax at source under section 52; and</p> <p>(vii) who is not engaged in making supplies of the goods, the description of which is specified in column (3) of the Annexure 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 annexure.</p> <p>2. Where more than one registered person are having the same Permanent Account Number, issued under the Income Tax Act, 1961(43 of 1961), state tax on supplies by all such registered persons is paid at the rate specified in column (2) under this notification.</p>

		<p>3. The registered person shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax.</p> <p>4. The registered person shall issue, instead of tax invoice, a bill of supply as referred to in clause (c) of sub-section (3) of section 31 of the said Act with particulars as prescribed in rule 49 of Himachal Pradesh Goods and Services Tax Rules.</p> <p>5. The registered person shall mention the following words at the top of the bill of supply, namely:- ‘taxable person paying tax in terms of notification No. 2/2019-State Tax (Rate) dated 07-03-2019, not eligible to collect tax on supplies’.</p> <p>6. The registered person opting to pay state tax at the rate of three percent under this notification shall be liable to pay state tax at the rate of three percent on all outward supplies specified in column (1) notwithstanding any other notification issued under sub-section (1) of section 9 or under section 11 of said Act.</p> <p>7. The registered person opting to pay state tax at the rate of three percent under this notification shall be liable to pay state tax on inward supplies on which he is liable to pay tax under sub-section (3) or, as the case may be, under sub-section (4) of section 9 of said Act at the applicable rates.</p> <p><b>Explanation.</b>—For the purposes of this notification, the expression “first supplies of goods or services or both” shall, for the purposes of determining eligibility of a person to pay tax under this notification, include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the said Act but for the purpose of determination of tax payable under this notification shall not include the supplies from the first day of April of a financial year to the date from which he becomes liable for registration under the Act.</p>
--	--	---

## ANNEXURE

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. 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

**In para 28.5, after sub-para (8), the following shall be added:—**

“8-A Certificate of Income & Assets for Economically Weaker Sections (EWSs) other than SC/ST & OBCs, to be issued by an officer not below the rank of Tehsildar concerned keeping in view the instructions issued *vide* letter No. 20013/01/2018-BC-II dated 17th January, 2019 (Copy enclosed) by the Government of India Ministry of Social Justice and Empowerment, Department of Social Justice and Empowerment, or any subsequent guidelines issued in this behalf, after seeking following documents:—

- (a) In addition to documents referred to in para 8, an affidavit of the applicant stating therein that the family of the applicant does not own or possess any of the following assets, irrespective of family income:—
  - (i) 5 acres of Agricultural Land and above;
  - (ii) Residential flat of 1000 sq. ft. and above;
  - (iii) Residential plot of 100 sq. yard and above in notified municipalities;
  - (iv) Residential plot of 200 sq. yard and above in areas other than the notified municipalities;

The Certificate will be applicable for reservation in civil posts and services in the Government of India.

By order,  
Sd/-  
(MANISHA NANDA),  
ACS-cum-F.C. (Revenue).

\_\_\_\_\_

*[Authoritative English text of this Department Notification No. EXN-F(10)-9/2019 dated 08-05-2019 as required under clause (3) of article 348 of the Constitution of India].*

**EXCISE AND TAXATION DEPARTMENT**

NOTIFICATION No. 3/2019-State Tax(Rate)

*Shimla-2, the 8th May, 2019*

**No. EXN-F(10)-9/2019.**—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and 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.11/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2017, dated the 30th June, 2017, namely:—

In the said notification, —

- (i) in the opening paragraph,—
  - (a) after the word, brackets and figures “conferred by sub-section (1),”, the word, brackets and figures “sub-section (3) and sub-section (4)” shall respectively be inserted;
  - (b) the word “and” after the words and figures “sub-section (5) of section 15” shall be substituted by the symbol “;”;
  - (c) after the word, brackets and figures “section (16)”, the words and figure “and section 148” shall be inserted;
- (ii) in the Table,—
  - (a) against serial number 3, for item (i), and the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely,—

**Table**

(3)	(4)	(5)
“(i) Construction of affordable residential apartments by a promoter in a Residential Real Estate Project (hereinafter referred to as RREP) which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. (Provisions of paragraph 2 of this notification shall apply for valuation of this service)	0.75	<p>Provided that the state tax at the rate specified in column (4) shall be paid in cash, that is, by debiting the electronic cash ledger only:</p> <p>Provided also that credit of input tax charged on goods and services used in supplying the service has not been taken except to the extent as prescribed in Annexure-I in the case of REP other than RREP and in Annexure-II in the case of RREP:</p> <p>Provided also that the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equivalent to the input tax credit attributable to construction in a project, time of supply of which is on or after 1st April, 2019, which shall be calculated in the manner as prescribed in the Annexure-I in the case of REP other than RREP and in Annexure-II in the case of RREP:</p>
(ia) Construction of residential apartments other than affordable residential apartments by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the	3.75	<p>Provided also that where a registered person (landowner-promoter) who transfers development right or FSI (including additional FSI) to a promoter (developer-promoter) against consideration, wholly or partly, in the form of construction of apartments,—</p>

<p>entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>		<p>(i) the developer-promoter shall pay tax on supply of construction of apartments to the land owner promoter, and</p> <p>(ii) such landowner-promoter shall be eligible for credit of taxes charged from him by the developer promoter towards the supply of construction of apartments by developer- promoter to him, provided the land owner promoter further supplies such apartments to his buyers before issuance of completion certificate or first occupation, whichever is earlier, and pays tax on the same which is not less than the amount of tax charged from him on construction of such apartments by the developer promoter.</p>
<p>(ib) Construction of commercial apartments (shops, offices, godowns etc.) by a promoter in an RREP which commences on or after 1st April, 2019 or in an ongoing RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service)</p>	3.75	<p>Explanation.—</p> <p>(i) “developer- promoter” is a promoter who constructs or converts a building into apartments or develops a plot for sale,</p> <p>(ii) “landowner- promoter” is a promoter who transfers the land or development rights or FSI to a developer- promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently.</p>
<p>(ic) Construction of affordable residential apartments by a promoter in a Real Estate Project (here-in-after referred to as REP) other than RREP, which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service).</p>	0.75	<p>Provided also that eighty percent of value of input and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], used in supplying the service shall be received from registered supplier only:</p> <p>Provided also that inputs and input services on which tax is paid on reverse charge basis shall be deemed to have been purchased from registered person:</p> <p>Provided also that where value of input and input services received from registered</p>

<p>(id) Construction of residential apartments other than affordable residential apartments by a promoter <b>in a REP other than a RREP</b> which commences on or after 1st April, 2019 or in an ongoing REP other than RREP in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) below, as the case may be, in the manner prescribed therein, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service).</p>	<p>3.75</p>	<p>suppliers during the financial year (or part of the financial year till the date of issuance of completion certificate or first occupation of the project, whichever is earlier) falls short of the said threshold of 80 per cent, tax shall be paid by the promoter on value of input and input services comprising such shortfall at the rate of eighteen percent on reverse charge basis and all the provisions of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) shall apply to him as if he is the person liable for paying the tax in relation to the supply of such goods or services or both:</p> <p>Provided also that notwithstanding anything contained hereinabove, where cement is received from an unregistered person, the promoter shall pay tax on supply of such cement at the applicable rates on reverse charge basis and all the provisions of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), shall apply to him as if he is the person liable for paying the tax in relation to such supply of cement;</p>
		<p>(Please refer to the illustrations in Annexure-III)</p> <p>Explanation. –</p> <p>1. The promoter shall maintain project-wise account of inward supplies from registered and unregistered supplier and calculate tax payments on the shortfall at the end of the financial year and shall submit the same in the prescribed form electronically on the common portal by end of the quarter following the financial year. The tax liability on the shortfall of inward supplies from unregistered person so determined shall be added to his output tax liability in the month not later than the month of June following the end of the financial year.</p> <p>2. Notwithstanding anything contained in Explanation 1 above, tax on cement received from unregistered person shall be paid in the month in which cement is received.</p>

		3. Input Tax Credit not availed shall be reported every month by reporting the same as ineligible credit in GSTR-3B [Row No. 4 (D)(2)]:
<p>(ie) Construction of an apartment in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table, in respect of which the promoter has exercised option to pay state tax on construction of apartments at the rates as specified for this item.</p> <p>(Provisions of paragraph 2 of this notification shall apply for valuation of this service).</p>	6	<p>Provided that in case of ongoing project, the registered person shall exercise one time option in the Form at Annexure-IV to pay state tax on construction of apartments in a project at the rates as specified for item (ie) or (if), as the case may be, by the 10th of May, 2019:</p> <p>Provided also that where the option is not exercised in Form at Annexure-IV by the 10th of May, 2019, option to pay tax at the rates as applicable to item (i) or (ia) or (ib) or (ic) or (id) above, as the case may be, shall be deemed to have been exercised:</p>
<p>(if) Construction of a complex, building, civil structure or a part thereof, including,—</p> <p>(i) commercial apartments (shops, offices, godowns etc.) by a promoter <b>in a REP other than RREP</b>,</p> <p>(ii) residential apartments in an ongoing project, other than affordable residential apartments, in respect of which the promoter has exercised option to pay state tax on construction of apartments at the rates as specified for this item in the manner prescribed herein, but excluding supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) above intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p><b>Explanation.</b>—For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id) and (ie) in column (3) shall attract state tax prescribed against them in column (4) subject to conditions specified against</p>	9	<p>Provided also that invoices for supply of the service can be issued during the period from 1st April, 2019 to 10th May, 2019 before exercising the option, but such invoices shall be in accordance with the option to be exercised.;</p>

them in column (5) and shall not be levied at the rate as specified under this entry.		
(Provisions of paragraph 2 of this notification shall apply for valuation of this service).		

(b) against serial number 3,—

- a. item (ii) and the entries relating thereto in columns (3), (4) and (5) shall be omitted;
- b. in item (iv) in column (3),—
  - (1) after the figures “2017”, the words, brackets, figures and letters “other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above” shall be inserted;
- c. in item (v) in column (3),—
  - (1) after the figures “2017”, the words, brackets, figures and letters “other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above” shall be inserted;
- d. after item (v) and entries relating thereto in column (3), (4) and (5), the following items and entries shall be inserted, namely,—

(3)	(4)	(5)
(va) Composite supply of works contract as defined in clause (119) of section 2 of the Himachal Pradesh Goods and Services Tax Act, 2017, other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below, in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if), as the case may be, in the manner prescribed therein,	6	<p>Provided that carpet area of the affordable residential apartments as specified in the entry in column (3) relating to this item, is not less than 50 per cent of the total carpet area of all the apartments in the project:</p> <p>Provided also that for the purpose of determining whether the apartments at the time of supply of the service are affordable residential apartments covered by sub-clause (a) of clause (xvi) of paragraph 4 below or not, value of the apartments shall be the value of similar apartments booked nearest to the date of signing of the contract for supply of the service specified in the entry in column (3) relating to this item:</p> <p>Provided also that in case it finally turns out that the carpet area of the affordable residential apartments booked or sold before or after completion, for which gross amount actually charged was forty five lakhs rupees or less and the actual</p>

		carpet area was within the limits prescribed in sub-clause (a) of clause (xvi) of paragraph 4 below, was less than 50 per cent of the total carpet area of all the apartments in the project, the recipient of the service, that is, the promoter shall be liable to pay such amount of tax on reverse charge basis as is equal to the difference between the tax payable on the service at the applicable rate but for the rate prescribed herein and the tax actually paid at the rate prescribed herein”;
--	--	--

- e. in item (vi) in column (3), after the figures “2017”, the words, brackets, and figures “other than that covered by items (i), (ia), (ib), (ic), (id), (ie) and (if) above” shall be inserted;
- f. in item (xii) in column (3), for the entry, the following entry shall be substituted, namely:—
- “(xii) Construction services other than (i), (ia), (ib), (ic), (id), (ie), (if), (iii), (iv), (v), (va), (vi), (vii), (viii), (ix), (x) and (xi) above.

**Explanation.**—For the removal of doubt, it is hereby clarified that, supply by way of services specified at items (i), (ia), (ib), (ic), (id), (ie) and (if) in column (3) shall attract state tax prescribed against them in column (4) subject to conditions specified against them in column (5) and shall not be levied at the rate as specified under this entry.”;

- (c) against serial number 16, in item (ii) in column (3), for the word, brackets and letters “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv);—item (b), sub-item (c), sub-item(d) and sub-item (da) of item (v); and sub-item (c) of item (vi)”, the word, brackets figures and letters “ (i) (ia), (ib), (ic), (id), (ie) and (if)” shall be substituted;
- (d) after serial number 38 in column (1) and the entries relating thereto in column (2), (3), (4) and (5) the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“39.	Chapter 99	Supply of services other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI) by an unregistered person to a promoter for construction of a project on which tax is payable by the recipient of the services under sub-section 4 of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), as prescribed in notification No. 07/2019—State Tax (Rate), dated 6th May, 2019, published in Gazette of Himachal Pradesh on 08-5-2019 <i>vide</i> No. EXN-F(10)-9/2019.  Explanation.— This entry is to be taken to apply to all services which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter, section or heading elsewhere in this notification.	9	”;

(iii) in paragraph 2,—

- (a) for the words, brackets, letters and figures “sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi),” the word, brackets, letters and figures “(i) (ia), (ib), (ic), (id), (ie) and (if)” shall be substituted;
- (b) in the *Explanation*, after the words “this paragraph” the words “and paragraph 2A below” shall be inserted;

(iv) after paragraph 2, the following paragraph shall be inserted, namely,—

“2A. Where a registered person transfers development right or FSI (including additional FSI) to a promoter against consideration, wholly or partly, in the form of construction of apartments, the value of construction service in respect of such apartments shall be deemed to be equal to the Total Amount charged for similar apartments in the project from the independent buyers, other than the person transferring the development right or FSI (including additional FSI), nearest to the date on which such development right or FSI (including additional FSI) is transferred to the promoter, less the value of transfer of land, if any, as prescribed in paragraph 2 above.”

(v) in paragraph 4 relating to Explanation, after clause (xii), the following clauses shall be inserted, namely: —

“(xiii) an apartment booked on or before the 31st March, 2019 shall mean an apartment which meets all the following three conditions, namely—(a) part of supply of construction of which has time of supply on or before the 31st March, 2019 and (b) at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 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 31st March, 2019;

(xiv) 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);

(xv) the term “project” shall mean a Real Estate Project or a Residential Real Estate Project;

(xvi) the term “affordable residential apartment” shall mean, —

- (a) a residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.

For the purpose of this clause, —

- (i) Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;
- (ii) Gross amount shall be the sum total of; —
  - A. Consideration charged for the services specified at item (i) and (ic) in column (3) against Sl. No. 3 in the Table;
  - B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub-lease; and
  - C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.
- (b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.
- (xvii) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xviii) 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);
- (xix) 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;
- (xx) the term “ongoing project” shall mean a project which meets all the following conditions, namely—
  - (a) commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:—
    - (i) an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or
    - (ii) a chartered engineer registered with the Institution of Engineers (India); or
    - (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority.

- (b) where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31st March, 2019;
- (c) completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;
- (d) apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.

**Explanation.**—For the purpose of sub- clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if them earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019.

- (xxi) "commencement certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;
- (xxii) "development works" means the external development works and internal development works on immovable property;
- (xxiii) "external development works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws;
- (xxiv) "internal development works" means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;
- (xxv) the term "competent authority" as mentioned in definition of "commencement certificate" and "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;
- (xxvi) The term "carpet area" shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (xxvii) 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;

- (xxviii) “project which commences on or after 1<sup>st</sup> April, 2019” shall mean a project other than an ongoing project;
- (xxix) “Residential apartment” shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;
- (xxx) “Commercial apartment” shall mean an apartment other than a residential apartment;
- (xxxi) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”
2. This notification shall come into force with effect from the 1<sup>st</sup> day of April, 2019.

### Annexure-I

#### Real Estate Project (REP) other than Residential Real Estate Project (RREP)

Input tax credit attributable to construction of residential portion in a real Estate Project (REP) other than Residential Real Estate Project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay **state tax** on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

**1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock.**

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under:

$$Tx = T - Te$$

Where,—

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the REP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
- (ii) Te is the eligible ITC attributable to (a) construction of commercial portion and (b) construction of residential portion, in the REP which has time of supply on or before 31st March, 2019;
- (b) Te shall be calculated as under:

$$Te = Tc + Tr$$

Where, —

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$T_c = T * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$  and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$T_r = T * F_1 * F_2 * F_3 * F_4$$

Where,—

$F_1 = \frac{\text{Carpet area of residential apartments in REP}}{\text{Total carpet area of commercial and residential apartments in the REP}}$

$F_2 = \frac{\text{Total carpet area of residential apartment booked on or before 31st March, 2019}}{\text{Total carpet area of the residential apartment in REP}}$

Such value of supply of construction of residential apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019.

$F_3 = \frac{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}{\text{Total value of supply of construction of residential apartments booked on or before 31st March, 2019}}$

(F3 is to account for percentage invoicing of booked residential apartments)

$F_4 = \frac{1}{\% \text{ completion of construction as on 31st March, 2019}}$

**Illustration:** Where one-fifth (twenty percent) of the construction has been completed, F4 shall be  $100 \div 20 = 5$ .

**Explanation.**—“% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 (16 of 2016) and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

(c) A registered person shall have the option to calculate ‘Te’ in the manner prescribed below instead of the manner prescribed in (b) above,—

Te shall be calculated as under:

$$T_e = T_c + T_1 + T_r$$

Where,—

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = T3 * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$ ;

Wherein

$T3 = T - (T1 + T2)$

T1 = ITC attributable exclusively to construction of commercial portion in the REP

T2 = ITC attributable exclusively to construction of residential portion in the REP and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31-03-2019 and which shall be calculated as under,

$Tr = (T3 + T2) * F_1 * F_2 * F_3 * F_4$

or

$Tr = (T - T1) * F_1 * F_2 * F_3 * F_4$

- (d) The amounts 'Tx' and 'Te' shall be computed separately for input tax credit of Central tax, State tax, Union territory tax and Integrated tax.
- (e) Where, Tx is positive, *i.e.*  $Te < T$ , the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and Te. Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST ITC- 03.

**Explanation.**—The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

- (f) Where Tx is negative, *i.e.*  $Te > T$ , the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of difference between Te and T.
- (g) The registered person may calculate Tc and utilize credit to the extent of Tc for payment of tax on commercial apartments, till the complete accounting of Tx is carried out and submitted.
- (h) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of F4 shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects

Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

**2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: -**

- (a) Input tax credit on inputs and input services attributable to construction of residential portion in a REP, which has time of supply on or before 31st March, 2019 may be denoted as Te which shall be calculated as under,

$$Te = Tc + Tr$$

Where,—

Tc is the ITC attributable to construction of commercial portion in the REP, calculated as under:

$Tc = Tn * (\text{carpet area of commercial apartments in the REP} / \text{total carpet area of commercial and residential apartments in the REP})$  and

Tr is the ITC attributable to construction of residential portion in the REP which has time of supply on or before 31st March, 2019 and which shall be calculated as under,

$$Tr = Tn * F_1 * F_2 * F_3$$

Where, -

Tn= Tax paid on such inputs and input services on which ITC is available under the HPGST Act, received in 2019-20 for construction of REP

F1, F2 and F3 shall be the same as in para 1 above

- (b) The registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of residential portion in the REP, for which he shall not otherwise be eligible, to the extent of the amount of Te.

- (c) The amount ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above, Te shall be determined in the following situations as under:

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 percent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31st March, 2019 exceeds the consideration actually received on or prior to 31st March, 2019 by more than 25 percent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 percent. of the actual consideration received; and

- (iii) where, the value of procurement of inputs and input services prior to 1st April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31st March, 2019 by more than 25 percent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

**Illustration 1:**

Sr. No.	Details of a REP (Res + Com)			
	A	B	C	D
1.	No. of apartments in the project		100	Units
2.	No. of residential apartments in the project		75	Units
3.	Carpet area of the residential apartment		70	Sqm
4.	Total carpet area of the residential apartments	$C2 * C3$	5250	Sqm
5.	Value of each of residential apartment		0.60	Crore
6.	Total value of the residential apartments	$C2 * C5$	45.00	Crore
7.	No. of commercial apartments in the project		25	Units
8.	Carpet area of the commercial apartment		30	Sqm
9.	Total Carpet area of the commercial apartments	$C7 * C8$	750	Sqm
10.	Total carpet area of the project (Resi + Com)	$C4 + C9$	6000	Sqm
11.	Percentage completion as on 31.3.2019 [ as declared to RERA or determined by chartered engineer].		20%	
12.	No. of residential apartments booked before transition.		40	Units
13.	Total carpet area of the residential apartments booked before transition.	$C12 * C3$	2800	Sqm
14.	Value of booked residential apartments	$C5 * C12$	24	Crore
15.	Percentage invoicing of booked residential apartments on or before 31.3.2019		20%	
16.	Total value of supply of residential apartments having t.o.s. prior to transition.	$C14 * C15$	4.8	Crore
17.	ITC to be reversed on transition, $T_x = T - T_e$			
18.	Eligible ITC ( $T_e$ )= $T_c + T_r$			
19.	T (*see notes below)		1	Crore
20.	$T_c = T \times$ (carpet area of commercial apartments in the REP/total carpet area of commercial and residential apartments in the REP).	$C19 * (C9/C10)$	0.125	Crore
21.	$T_r = T \times F1 \times F2 \times F3 \times F4$			
22.	F1	$C4/C10$	0.875	

23.	F2	C13/C4	0.533	
24.	F3	C16/C14	0.200	
25.	F4	1/C11	1.5	
26.	$Tr = T \times F1 \times F2 \times F3 \times F4$	$C19 * C22 * C23 * C24 * C25$	0.467	Crore
27.	Eligible ITC (Te) = Tc + Tr	C26 + C20	0.592	Crore
28.	ITC to be reversed on transition, Tx= T-Te	C19- C27	0.408	Crore

*\*Note:—*

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of HP GST Act as value of T.

**Illustration 2:**

Sl. No.	Details of a REP (Res + Com)			
	A	B	C	D
1.	No. of apartments in the project		100	Units
2.	No. of residential apartments in the project		75	Units
3.	Carpet area of the residential apartment		70	Sqm
4.	Total carpet area of the residential apartments	C2 * C3	5250	Sqm
5.	Value of each of residential apartment		0.60	Crore
6.	Total value of the residential apartments	C2 * C5	45.00	Crore
7.	No. of commercial apartments in the project		25	Units
8.	Carpet area of the commercial apartment		30	Sqm
9.	Total Carpet area of the commercial apartments.	C7 * C8	750	Sqm
10.	Total carpet area of the project (Resi + Com)	C4 + C9	6000	Sqm
11.	Percentage completion (Pc) as on 31.3.2019 [as declared to RERA or determined by chartered engineer].		20%	
12.	No. of residential apartments booked before transition.		40	Units
13.	Total carpet area of the residential apartments booked before transition.	C12 * C3	2800	Sqm
14.	Value of booked residential apartments	C5 * C12	24	Crore
15.	Percentage invoicing of booked residential apartments on or before 31-3-2019.		60%	
16.	Total value of supply of residential apartments having t.o.s. prior to transition.	C14 * C15	14.4	Crore
17.	ITC to be reversed on transition, Tx= T-Te		1	Crore

18.	Eligible ITC (Te)= Tc + Tr			
19.	T (*see notes below)			
20.	Tc=T x (carpet area of commercial apartments in the REP/ total carpet area of commercial and residential apartments in the REP).	C19* (C9/C10)	0.125	Crore
21.	Tr= T x F1 x F2 x F3 x F4			
22.	F1	C4/C10	0.875	
23.	F2	C13/C4	0.533	
24.	F3	C16/C14	0.600	
25.	F4	1/C11	5	
26.	Tr = T x F1 x F2 x F3 x F4	C19 * C22 * C23* C24* C25	1.400	Crore
27.	Eligible ITC (Te) = Tc + Tr	C26 + C20	1.525	Crore
28.	ITC to be reversed on transition, Tx= T-Te	C19- C27	-0.525	Crore
29.	Tx after application of cap on % invoicing <i>vis-a-vis</i> Pc			
30.	% completion		20%	
31.	% invoicing		60%	
32.	% invoicing after application of cap (Pc+25%).	C11+25%	45%	
33.	Total value of supply of residential apartments having t.o.s. prior to transition.	C14 * C32	10.80	Crore
34.	F3 after application of cap	C33/C14	0.45	
35.	Tr= Tx F1 x F2 x F3 x F4 (after application of cap).	C19* C22* C23* C34* C25	1.05	Crore
36.	Eligible ITC (Te) = Tc + Tr (after application of cap).	C20 + C35	1.18	Crore
37.	ITC to be reversed/ taken on transition, Tx= T-Te (after application of cap).	C19 - C36	-0.18	Crore
38.	Tx after application of cap on % invoicing <i>vis-a-vis</i> Pc and payment realisation.			
39.	% invoicing after application of cap (Pc +25%).		45%	
40.	Total value of supply of residential apartments having t.o.s. prior to transition.	C33	10.80	Crore
41.	Consideration received		8.00	Crore
42.	Total value of supply of residential apartments having t.o.s prior to transition after application of cap <i>vis-a-vis</i> consideration received.	8 cr+ 25% of 8 Cr	10.00	Crore
43.	F3 after application of both the caps	C42/C14	0.42	

44.	$Tr = T \times F1 \times F2 \times F3 \times F4$ (after application of both the caps).	C19* C22* C23* C43* C25	0.97	
45.	Eligible ITC (Te) = Tc + Tr (after application of both the caps).	C20 + C44	1.10	
46.	ITC to be reversed/ taken on transition, Tx = T-Te (after application of both the caps).	C19 – C45	-0.10	Crore

\*Note:—

1. The value of T at C19 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of HP GST Act as value of T.

## Annexure-II

### Residential Real estate project (RREP)

Input tax credit attributable to construction of residential and commercial portion in a Residential Real estate project (RREP), which has time of supply on or after 1st April, 2019, shall be calculated project-wise for all projects which commence on or after 1st April, 2019 or ongoing projects in respect of which the promoter has not exercised option to pay state tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, in the prescribed manner, before the due date for furnishing of the return for the month of September following the end of financial year 2018-19, in the following manner:

#### 1. Where % completion as on 31st March, 2019 is not zero or where there is inventory in stock

- (a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or after 1st April, 2019, may be denoted as Tx. Tx shall be calculated as under :

$$Tx = T - Te$$

Where,

- (i) T is the total ITC availed (utilized or not) on inputs and input services used in construction of the RREP from 1st July, 2017 to 31st March, 2019 including transitional credit taken on 1st July, 2017;
  - (ii) Te is the eligible ITC attributable to construction of commercial portion and construction of residential portion, in the RREP which has time of supply on or before 31st March, 2019;
- (b) Te shall be calculated as under:

$$Te = T * F1 * F2 * F3 * F4$$

Where,—

$$F_1 = \frac{\text{Carpet area of residential and commercial apartments in the RREP}}{\text{Total carpet area of apartments in the RREP}}$$

(In case of a Residential Real Estate Project, value of “F1” shall be 1.)

Total carpet area of residential and commercial apartment booked on or before 31st March, 2019

$$F_2 = \frac{\text{Total carpet area of the residential and commercial apartment in the RREP}}{\text{Total carpet area of the residential and commercial apartment in the RREP}}$$

Such value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019 which has time of supply on or before 31st March, 2019

$$F_3 = \frac{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019}}{\text{Total value of supply of construction of residential and commercial apartments booked on or before 31st March, 2019}}$$

(F3 is to account for percentage invoicing of booked residential apartments)

$$F_4 = \frac{1}{\% \text{ Completion of construction as on 31st March, 2019}}$$

**Illustration:** where one- fifth (twenty percent) of the construction has been completed,  $F_4$  shall be  $100 \div 20 = 5$ .

**Explanation.**—“% Completion of construction as on 31st March, 2019” shall be the same as declared to the Real Estate Regulatory Authority in terms of section 4 and section 11 of Real Estate (Regulation and Development) Act, 2016 and where the same is not required to be declared to the Real Estate Regulatory Authority, it shall be got determined and certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India).

- (c) The amounts ‘Tx’ and ‘Te’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.
- (d) Where, Tx is positive, *i.e.*  $T_e < T$ , the registered person shall pay, by debit in the electronic credit ledger or electronic cash ledger, an amount equal to the difference between T and  $T_e$ . Such amount shall form part of the output tax liability of the registered person and the amount shall be furnished in FORM GST ITC- 03.

**Explanation.**—The registered person may file an application in FORM GST DRC- 20, seeking extension of time for the payment of taxes or any amount due or for allowing payment of such taxes or amount in installments in accordance with the provisions of section 80. The commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly installments, not exceeding twenty-four, as he may deem fit.

- (e) Where, Tx is negative, *i.e.*  $T_e > T$ , the registered person shall be eligible to take ITC on goods and services received on or after 1st April, 2019 for construction of the RREP, for which he shall not otherwise be eligible, to the extent of difference between  $T_e$  and T.
- (f) Where percentage completion is zero but ITC has been availed on goods and services received for the project on or prior to 31st March, 2019, input tax credit attributable to construction of residential and commercial portion which has time of supply on or after 1st April, 2019, shall be calculated and the amount equal to Tx shall be paid or taken credit of, as the case may be, as prescribed above, with the modification that percentage completion for calculation of  $F_4$  shall be taken as the percentage completion which, as certified by an architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972) or a chartered engineer registered with the Institution of Engineers (India), can be achieved with the input services received and inputs in stock as on 31st March, 2019.

**2. Where % completion as on 31st March, 2019 is zero but invoicing has been done having time of supply before 31st March, 2019, and no input services or inputs have been received as on 31st March, 2019, “Te” shall be calculated as follows: —**

- (a) Input tax credit on inputs and input services attributable to construction of residential and commercial portion in an RREP, which has time of supply on or before 31<sup>st</sup> March, 2019 may be denoted as  $T_e$  which shall be calculated as under,

$$T_e = T_n * F_1 * F_2 * F_3$$

Where,—

$T_n$ = Tax paid on such inputs and input services on which ITC is available under the SGST Act, received in 2019-20 for construction of residential and commercial apartments in the RREP.

$F_1$ ,  $F_2$  and  $F_3$  shall be the same as in para 1 above

- (b) The registered person shall be eligible to take ITC on goods and services received on or after 1<sup>st</sup> April, 2019 for construction of residential or commercial portion in the RREP, for which he shall not otherwise be eligible, to the extent of the amount of  $T_e$ .
- (c) The amount ‘ $T_e$ ’ shall be computed separately for input tax credit of central tax, State tax, Union territory tax and integrated tax.

**3. Notwithstanding anything contained in paragraph 1 or paragraph 2 above,  $T_e$  shall be determined in the following situations as under:**

- (i) where percentage invoicing is more than the percentage completion and the difference between percentage invoicing (per cent. points) and the percentage completion (per cent. points) of construction is more than 25 percent. points; the value of percentage invoicing shall be deemed to be percentage completion plus 25 percent. points;
- (ii) where the value of invoices issued on or prior to 31<sup>st</sup> March, 2019 exceeds the consideration actually received on or prior to 31<sup>st</sup> March, 2019 by more than 25 per cent. of consideration actually received; the value of such invoices for the purpose of determination of percentage invoicing shall be deemed to be actual consideration received plus 25 per cent. of the actual consideration received; and

- (iii) where, the value of procurement of inputs and input services prior to 1<sup>st</sup> April, 2019 exceeds the value of actual consumption of the inputs and input services used in the percentage of construction completed as on 31<sup>st</sup> March, 2019 by more than 25 per cent. of value of actual consumption of inputs and input services, the jurisdictional commissioner or any other officer authorized in this regard may fix the Te based on actual per unit consumption of inputs and input services based on the documents duly certified by a chartered accountant or cost accountant submitted by the promoter in this regard, applying the accepted principles of accounting.

**Illustration 1:**

Sl. No.	Details of a residential real estate project (RREP)			
	A	B	C	D
1.	No. of apartments in the project		100	Units
2.	No. of residential apartments in the project		100	Units
3.	Carpet area of the residential apartment		70	Sqm
4.	Total carpet area of the residential apartments	$C2 * C3$	7000	Sqm
5.	Value of each of residential apartment		0.60	Crore
6.	Percentage completion as on 31.3.2019 [as declared to RERA or determined by chartered engineer].		20%	
7.	No. of apartments booked before transition		80	Units
8.	Total carpet area of the residential apartment booked before transition.	$C3 * C7$	5600	Sqm
9.	Value of booked residential apartments	$C5 * C7$	48	Crore
10.	Percentage invoicing of booked residential apartments on or before 31.01.2019.		20	
11.	Total value of supply of residential apartments having t.o.s. prior to transition.	$C9 * C10$	9.6	crore
12.	ITC to be reversed on transition, $T_x = T - T_e$			
13.	Eligible ITC ( $T_e$ ) = $T_x * F1 * F2 * F3 * F4$			
14.	T (*see notes below)		1	crore
15.	F1		1	
16.	F2	$C8/C4$	0.8	
17.	F3	$C11/C9$	0.2	
18.	F4	$1/C6$	5	
19.	Eligible ITC ( $T_e$ ) = $T_x * F1 * F2 * F3 * F4$	$C14 * C15 * C16 * C17 * C18$	0.8	Crore
20.	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	0.2	Crore

**\*Note:**

1. The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.
2. In actual practice, the registered person shall take aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of HP GST Act as value of T.

**Illustration 2:**

Sl. No.	Details of a residential real estate project (RREP)			
	A	B	C	D
1.	No. of apartments in the project		100	Units
2.	No. of residential apartments in the project		100	Units
3.	Carpet area of the residential apartment		70	Sqm
4.	Total carpet area of the residential apartments	$C2 * C3$	7000	Sqm
5.	Value of each of residential apartment		0.60	Crore
6.	Percentage completion as on 31.3.2019 [ as declared to RERA or determined by chartered engineer].		20%	
7.	No. of apartments booked before transition		80	Units
8.	Total Carpet area of the residential apartment booked before transition.	$C3 * C7$	5600	Sqm
9.	Value of booked residential apartments	$C5 * C7$	48	crore
10.	Percentage invoicing of booked residential apartments on or before 31.3.2019		60%	
11.	Total value of supply of residential apartments having t.o.s. prior to transition.	$C9 * C10$	28.8	crore
12.	ITC to be reversed on transition, $T_x = T - T_e$			
13.	Eligible ITC ( $T_e$ ) = $T * F1 * F2 * F3 * F4$			
14.	T (*see notes below)		1	Crore
15.	F1		1	
16.	F2	$C8 / C4$	0.8	Crore
17.	F3	$C11/C9$	0.6	
18.	F4	$1/C6$	5	
19.	Eligible ITC ( $T_e$ ) = $T * F1 * F2 * F3 * F4$	$C14^* C15^* C16^* C17^* C18$	2.4	Crore
20.	ITC to be reversed on transition, $T_x = T - T_e$	$C14 - C19$	-1.4	Crore
21.	$T_x$ after application of cap on % invoicing <i>vis-a-vis</i> $P_c$ .			
22.	% completion		20%	
23.	% invoicing		60%	
24.	% invoicing after application of cap ( $P_c + 25\%$ )	$C6 + 25\%$	45%	
25.	Total value of supply of residential apartments having t.o.s. prior to transition.	$C9 * C24$	21.60	Crore
26.	F3 after application of cap	$C25/C9$	0.45	
27.	$T_e = T * F1 * F2 * F3 * F4$ (after application of cap).	$C14^* C15^* C16^* C26^* C18$	1.80	Crore
28.	ITC to be reversed/taken on transition, $T_x = T - T_e$ (after application of cap).	$C14 - C27$	-0.80	Crore
29.	$T_x$ after application of cap on % invoicing <i>vis-a-vis</i> $P_c$ and payment realisation.			

30.	% invoicing after application of cap (Pc +25%)		45%	
31.	Total value of supply of residential apartments having t.o.s. prior to transition.	C25	21.60	Crore
32.	Consideration received		16.00	Crore
33.	Total value of supply of residential apartments having t.o.s. prior to transition after application of cap <i>vis-a-vis</i> consideration received.	16 cr+ 25% of 16 Cr	20.00	Crore
34.	F3 after application of both the caps	C33/C9	0.42	
35.	Te= T x F1 x F2 x F3 x F4 (after application of both the caps).	C14* C15* C34* C26 * C18	1.67	
36.	ITC to be reversed/ taken on transition, Tx= T-Te (after application of both the caps).	C14 - C35	-0.67	Crore
<p><i>*Note:</i></p> <ol style="list-style-type: none"> <li>The value of T at C14 has been estimated for illustration based on weighted average tax on inputs.</li> <li>In actual practice, the registered person shall take aggregate of ITC taken as declared in GSTR-3B of tax periods from 1.7.2017 or commencement of project which is later and transitional credit taken under section 140 of HP GST Act as value of T.</li> </ol>				

**Annexure-III****Illustration 1:**

A promoter has procured following goods and services [other than capital goods and services by way of grant of development rights, long term lease of land or FSI] for construction of a residential real estate project during a financial year:—

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1.	Sand	10	Y
2.	Cement	15	N
3.	Steel	20	Y
4.	Bricks	15	Y
5.	Flooring tiles	10	Y
6.	Paints	5	Y
7.	Architect/designing/CAD drawing etc.	10	Y
8.	Aluminium windows, Ply, commercial wood.	15	Y

In this example, the promoter has procured 80 per cent of goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], from a GST registered person. However, he has procured cement from an unregistered supplier. Hence at the end of financial year, the promoter has to pay GST on cement at the applicable rates on reverse charge basis.

**Illustration 2:**

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year :—

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs received from registered supplier? (Y/ N)
1.	Sand	10	Y
2.	Cement	15	Y
3.	Steel	20	Y
4.	Bricks	15	Y
5.	Flooring tiles	10	Y
6.	<b>Paints</b>	<b>5</b>	<b>N</b>
7.	Architect/designing/CAD drawing etc.	10	Y
8.	<b>Aluminium windows, Ply, commercial wood</b>	<b>15</b>	<b>N</b>

In this example, the promoter has procured 80 per cent. of goods and services including cement from a GST registered person. However, he has procured paints, aluminum windows, ply and commercial wood etc. from an unregistered supplier. Hence at the end of financial year, the promoter is not required to pay GST on inputs on reverse charge basis.

**Illustration 3:**

A promoter has procured following goods and services [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI), electricity, high speed diesel, motor spirit, natural gas], for construction of a residential real estate project during a financial year :—

Sl. No.	Name of input goods and services	Percentage of input goods and services received during the financial year	Whether inputs procured from registered supplier? (Y/ N)
1.	<b>Sand</b>	<b>10</b>	<b>N</b>
2.	<b>Cement</b>	<b>15</b>	<b>N</b>
3.	Steel	15	Y
4.	Bricks	10	Y
5.	Flooring tiles	10	Y
6.	Paints	5	Y
7.	Architect/designing/CAD drawing etc.	10	Y
8.	<b>Aluminium windows</b>	<b>15</b>	<b>N</b>
9.	<b>Ply, commercial wood</b>	<b>10</b>	<b>N</b>

In this example, the promoter has procured 50 per cent. of goods and services from a GST registered person. However, he has procured sand, cement and aluminum windows, ply and commercial wood etc. from an unregistered supplier. Thus, value of goods and services procured from registered suppliers during a financial year falls short of threshold limit of 80 per cent. To fulfill his tax liability on the shortfall of 30 per cent. from mandatory purchase, the promoter has to pay GST on cement at the applicable rate on reverse charge basis. After payment of GST on cement, on the remaining shortfall of 15 per cent., the promoter shall pay tax @ 18 per cent. under RCM.

**Annexure-IV****FORM**

(Form for exercising one time option to pay tax on construction of apartments in a project by the promoters at the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be, by the 10<sup>th</sup> of May, 2019).

Reference No. \_\_\_\_\_

Date \_\_\_\_\_

To \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(To be addressed to the jurisdictional Commissioner)

1. GSTIN:
2. RERA registration Number of the Project:
3. Name of the project, if any:
4. The location details of the project, with clear demarcation of land dedicated for the project alongwith its boundaries including the longitude and latitude of the end points of the project:
5. The number, type and the carpet area of apartments for booking or sale in the project:
6. Date of receipt of commencement certificate:

**Declaration**

1. I hereby exercise the option to pay tax on construction of apartments in the above mentioned project as under :

I shall pay tax on construction of the apartments: (put (√) in appropriate box)	<b>At the rate as specified for item (ie) or (if), against serial number 3 in the Table in this notification, as the case may be</b>	<b>At the rate as specified for item (i) or (ia) or (ib) or (ic) or (id), against serial number 3 in the Table in this notification, as the case may be</b>

2. I understand that this is a one time option, which once exercised, shall not be allowed to be changed.

3. I also understand that invoices for supply of the service can be issued during the period from 1st April, 2019 to 10th May, 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature.....

Name.....

Designation.....

Place \_\_\_\_\_

Date \_\_\_\_\_

By order,

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

**Note.**—The principal notification No. 11/2017-State Tax (Rate) dated the 30<sup>th</sup> June, 2017 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-15/2017 dated the 30<sup>th</sup> June, 2017 and was last amended by notification No. 30/2018-State Tax (Rate), dated the 31<sup>st</sup> December, 2018 *vide* number EXN-F(10)-33/2018, dated the 31<sup>st</sup> December, 2018.

*[Authoritative English text of this Department Notification No. EXN-F(10)-9/2019 dated 08-05-2019 as required under clause (3) of Article 348 of the Constitution of India].*

### EXCISE AND TAXATION DEPARTMENT

Notification No. 08/2019-State Tax (Rate)

*Shimla-2, the 8th May, 2019*

**No. EXN-F(10)-9/2019.**—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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.1/2017-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, namely:—

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)
“452Q	Any chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under

financial year; AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Himachal Pradesh Goods and Services Tax Act, 2017, the Governor of Himachal Pradesh, on recommendations of the Council, is pleased to make the following Order, to remove the difficulties, namely:—

**1. Short title.**—This Order may be called the Himachal Pradesh Goods and Services Tax (Seventh Removal of Difficulties) Order, 2019.

2. In section 44 of the Himachal Pradesh Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st August, 2019”, the figures, letters and word “30th November, 2019” shall be substituted.

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

## EXCISE AND TAXATION DEPARTMENT

### CORRIGENDUM

*Shimla-2, the 12th September, 2019*

**No. EXN-F(10)-43/2017.**—In the notification of the Government of Himachal Pradesh No. 3/2019-State Tax(Rate) dated 8th May, 2019, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)- 9/2019 dated the 9th May, 2019,—

- (a) at page 1606, in line 20, for "FORM GST ITC-03" *read* "FORM GST DRC-03"; and
- (b) at page 1612, in line 32, for "FORM GST ITC-03" *read* "FORM GST DRC-03".

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

## "Greater Participation for a Stronger Democracy"

### HIMACHAL PRADESH ELECTION DEPARTMENT

Block No. 38, SDA Complex, Kasumpti, Shimla-171009

### NOTIFICATION

*Shimla-9, the 12th September, 2019*

**No. 5-11/2018-ELN-4111.**—On the recommendations of Deapartmental Promotion Committee, the Governor, Himachal Pradesh, is pleased to order, promotion of following Naib-Tehsildar (Election) and Superintendents, Grade-II, to the post of Tehsildar (Election), Class-I



# राजपत्र, हिमाचल प्रदेश

## हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

बुधवार, 08 मई, 2019 / 18 वैशाख, 1941

हिमाचल प्रदेश सरकार

*[Authoritative English text of this Department Notification No. EXN-F(10)-9/2019 dated 06-05-2019 as required under clause (3) of Article 348 of the Constitution of India].*

### EXCISE AND TAXATION DEPARTMENT

Notification No. 4/2019-State Tax (Rate)

*Shimla-2, the 6th May, 2019*

**No. EXN-F(10)-9/2019.**—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 make the following further amendments in the notification of the Government of Himachal Pradesh, No.12/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)- 15/2017, dated the 30th June, 2017, namely:—

In the said notification,—

(i) in the opening paragraph, for the word, brackets and figures “sub-section (1) of section 11” the word, brackets and figures “, sub-section (3) and sub-section (4) of section 9, sub-section of section 11, sub-section (5) of section 15 and section 148,” shall be substituted;

(ii) in the Table,—

(a) after serial number 41 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

1	2	3	4	5
“41A	Heading 9972	Service by way of transfer of development rights (herein refer TDR) or Floor Space Index (FSI) (including additional FSI) on or after 1st April, 2019 for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier. The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under: [GST payable on TDR or FSI (including additional FSI) or both for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project)	Nil	Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of value of development rights, or FSI (including additional FSI), or both, as is attributable to the residential apartments, which remain un- booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner— [GST payable on TDR or FSI (including additional FSI) or both for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un-booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project): Provided further that tax payable in terms of the first proviso hereinabove shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation.

				<p>The liability to pay state tax on the said portion of the development rights or FSI, or both, calculated as above, shall arise on the date of completion or first occupation of the project, as the case may be, whichever is earlier.</p>
41B	Heading 9972	<p>Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more, on or after 01-04-2019, for construction of residential apartments by a promoter in a project, intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier.</p> <p>The amount of GST exemption available for construction of residential apartments in the project under this notification shall be calculated as under:</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the project] x (carpet area of the residential apartments in the project ÷ Total carpet area of the residential and commercial apartments in the project).</p>	Nil	<p>Provided that the promoter shall be liable to pay tax at the applicable rate, on reverse charge basis, on such proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, as is attributable to the residential apartments, which remain un- booked on the date of issuance of completion certificate, or first occupation of the project, as the case may be, in the following manner—</p> <p>[GST payable on upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable for long term lease of land for construction of the residential apartments in the project but for the exemption contained herein] x (carpet area of the residential apartments in the project which remain un-booked on the date of issuance of completion certificate or first occupation ÷ Total carpet area of the residential apartments in the project):</p> <p>Provided further that the tax payable in terms of the first proviso shall not exceed 0.5 per cent of the value in case of affordable residential apartments and 2.5 per cent of the value in case of residential apartments other than affordable residential apartments remaining un-booked on the date of issuance of completion certificate or first occupation. The liability to pay state tax on the said proportion of upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid for long term lease of land, calculated as above, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.</p>

(iii) after paragraph 1, the following paragraphs shall be inserted, namely,—

“1A. Value of supply of service by way of transfer of development rights or FSI by a person to the promoter against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter.

1B. Value of portion of residential or commercial apartments remaining un-booked on the date of issuance of completion certificate or first occupation, as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be.”

(iv) in paragraph 3 relating to Explanation, after clause (iv), the following clause shall be inserted, namely:—

“(v) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(vi) The term “affordable residential apartment” shall have the same meaning as assigned to it 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)-15/2017 dated 30th June, 2017, as amended.

(vii) The term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(viii) The term “project” shall mean a Real Estate Project or a Residential Real Estate Project.

(ix) The term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(x) 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;

(xi) The term “carpet area” shall have the same meaning as assigned to it in clause (k) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).

(xii) “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 instalment 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.

(xiii) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”.

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

By order,

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

**Note.**—The principal notification No. 12/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh number No. EXN-F(10)-15/2017, dated the 30th June, 2017 and was last amended by notification No. 28/2018 - State Tax (Rate), dated the 31st December, 2018 *vide* number EXN-F(10)-33/2018, dated the 31st December, 2018.

*[Authoritative English text of this Department Notification No. EXN-F(10)-9/2019 dated 06-05-2019 as required under clause (3) of Article 348 of the Constitution of India].*

### EXCISE AND TAXATION DEPARTMENT

Notification No. 05/2019-State Tax (Rate)

*Shimla-2, the 6th May, 2019*

**No. EXN-F(10)-9/2019.**—In exercise of the powers conferred by sub-section (3) of section 9 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.13/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2017, dated the 30th June, 2017, namely:—

In the said notification, —

(i) in the Table, after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

1	2	3	4
“5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter
“5B	Services supplied by any person by way of transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project by a promoter.	Any person	Promoter
5C	Long term lease of land (30 years or more) by any person against consideration in the form of upfront amount (called as premium, salami, cost, price,	Any person	Promoter.”;

	development charges or by any other name) and/or periodic rent for construction of a project by a promoter.		
--	---	--	--

(ii) in the Explanation, after clause (h), the following clauses shall be inserted, namely:—

- (i) The term “apartment” shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (j) The term “promoter” shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
- (k) The term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (l) 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).
- (m) 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.
- (n) “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.”
2. This notification shall come into force with effect from the 1st day of April, 2019.

By order,

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

**Note.**—The principal notification No. 13/2017 - State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2017, dated the 30th June, 2017 and was last amended by notification No. 29/2018- State Tax (Rate), dated the 31st December, 2018 *vide* number EXN-F(10)-33/2018, dated the 31st December, 2018.

*[Authoritative English text of this Department Notification No. EXN-F(10)-9/2019 dated 06-05 -2019 as required under clause (3) of Article 348 of the Constitution of India].*

## EXCISE AND TAXATION DEPARTMENT

Notification No. 06/2019-State Tax (Rate)

*Shimla-2, the 6th May, 2019*

**No. EXN-F(10)-9/2019.**—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, hereby notifies the following classes of registered persons, namely:—

- (i) a promoter who receives development rights or Floor Space Index(FSI) (including additional FSI) on or after 1st April, 2019 for construction of a project against consideration payable or paid by him, wholly or partly, in the form of construction service of commercial or residential apartments in the project or in any other form including in cash;
- (ii) a promoter, who receives long term lease of land on or after 1st April, 2019 for construction of residential apartments in a project against consideration payable or paid by him, in the form of upfront amount (called as premium, salami, cost, price, development charges or by any other name), as the registered persons in whose case the liability to pay state tax on,—
  - (a) the consideration paid by him in the form of construction service of commercial or residential apartments in the project, for supply of development rights or FSI (including additional FSI);
  - (b) the monetary consideration paid by him, for supply of development rights or FSI (including additional FSI) relatable to construction of residential apartments in project;
  - (c) the upfront amount (called as premium, salami, cost, price, development charges or by any other name) paid by him for long term lease of land relatable to construction of residential apartments in the project; and
  - (d) the supply of construction service by him against consideration in the form of development rights or FSI (including additional FSI),—shall arise on the date of issuance of completion certificate for the project, where required, by the competent authority or on its first occupation, whichever is earlier.

2. *Explanation.*— For the purpose of this notification,—

- (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 “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);
- (iii) The term “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (iv) 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);.
- (v) 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.
- (vi) the term “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.

- (vii) Tax on services covered by sub-para (i) and (ii) of paragraph 1 above is required to be paid under reverse charge basis in accordance with notification No. 13/2017-State Tax (Rate), dated 30-06-2017 published in the Gazette of Himachal Pradesh *vide* No. EXN-F(10)-15/2017 dated 30-06-2017, as amended.

3. This notification shall come into force with effect from 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)-9/2019 dated 06-05-2019 as required under clause (3) of Article 348 of the Constitution of India].

### EXCISE AND TAXATION DEPARTMENT

Notification No. 07/2019-State Tax (Rate)

*Shimla-2, the 6th May, 2019*

**No. EXN-F(10)-9/2019.**—In exercise of the powers conferred by sub-section (4) of section 9 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 notify that the registered person specified in column (3) of the table below, shall in respect of supply of goods or services or both specified in column (2) of the Table below, received from an unregistered supplier shall pay tax on reverse charge basis as recipient of such goods or services or both, namely:—

TABLE

Sl. No.	Category of supply of goods and services	Recipient of goods and services
1	2	3
1.	Supply of such goods and services or both [other than services by way of grant of development rights, long term lease of land (against upfront payment in the form of premium, salami, development charges etc.) or FSI (including additional FSI)] which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No. 11/ 2017- State Tax (Rate), dated 30th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, published in Gazette of Himachal Pradesh <i>vide</i> No. EXN-F(10)-15/2017, dated 30th June, 2017, as amended.	Promoter
2.	Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) which constitute the shortfall from the minimum value of goods or services or both required to be purchased by a promoter for construction of project, in a financial	Promoter

	year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No. 11/ 2017- State Tax (Rate), dated 30th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, published in Gazette of Himachal Pradesh vide No. EXN-F(10)-15/2017, dated 30th June, 2017, as amended.	
3.	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed for items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, in notification No. 11/ 2017- State Tax (Rate), dated 30th June, 2017, published in Gazette of Himachal Pradesh vide No. EXN-F(10)-15/2017, dated 30th June, 2017, as amended.	Promoter

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

- (i) The term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (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) “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 “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.

2. This notification shall come into force with effect from 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)-9/2019 dated 06-05-2019 as required under clause (3) of Article 348 of the Constitution of India].*

## EXCISE AND TAXATION DEPARTMENT

Notification No. 09/2019-State Tax(Rate)

Shimla-2, the 6th May, 2019

**No. EXN-F(10)-9/2019.**—In exercise of the powers conferred by sub-section (1) of section 9, sub-section of section 11, sub-section (1) of section 16 of the Himachal Pradesh Goods and

3. I also understand that invoices for supply of the service can be issued during the period from 1st April, 2019 to 10th May, 2019 before exercising the option, but such invoices shall be in accordance with the option being exercised herein.

Signature.....

Name.....

Designation.....

Place \_\_\_\_\_

Date \_\_\_\_\_

By order,

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

**Note.**—The principal notification No. 11/2017-State Tax (Rate) dated the 30<sup>th</sup> June, 2017 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-15/2017 dated the 30<sup>th</sup> June, 2017 and was last amended by notification No. 30/2018-State Tax (Rate), dated the 31<sup>st</sup> December, 2018 *vide* number EXN-F(10)-33/2018, dated the 31<sup>st</sup> December, 2018.

*[Authoritative English text of this Department Notification No. EXN-F(10)-9/2019 dated 08-05-2019 as required under clause (3) of Article 348 of the Constitution of India].*

### EXCISE AND TAXATION DEPARTMENT

Notification No. 08/2019-State Tax (Rate)

*Shimla-2, the 8th May, 2019*

**No. EXN-F(10)-9/2019.**—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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.1/2017-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, namely:—

In the said notification, in Schedule III - 9%, after serial number 452P in column (1) and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)
“452Q	Any chapter	Supply of any goods other than capital goods and cement falling under chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975), by an unregistered person to a promoter for construction of the project on which tax is payable by the promoter as recipient of goods under

		<p>sub- section 4 of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), as prescribed in notification No. 07/2019-State Tax (Rate), dated 6th May, 2019, published in Gazette of Himachal Pradesh on 08-5-2019 <i>vide</i> No. EXN-F(10)-9/2019.</p> <p><i>Explanation.</i>— For the purpose of this entry,—</p> <p>(i) the term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).</p> <p>(ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP).</p> <p>(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).</p> <p>(iv) “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.</p> <p>(v) This entry is to be taken to apply to all goods which satisfy the conditions prescribed herein, even though they may be covered by a more specific chapter/heading/sub-heading or tariff item elsewhere in this notification.</p>
--	--	---

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

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

**Note.**—The principal notification No.1/2017-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 last amended by notification No. 24/ 2018-State Tax (Rate), dated the 31st December, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)- 33/2018, dated the 31st December, 2018.

**In the Court of Executive Magistrate, Dharamshala, Tehsil Dharamshala,  
District Kangra (H.P.)**

1. Shri Vishal s/o Sh. Satpal, r/o Village Bagli, P.O. Chetru, Tehsil Dharamshala, District Kangra (H.P.).

2. Smt. Lachhi Devi d/o Sh. Ramdayal, r/o Village Satlog, P.O. Tarela, Tehsil Churah, District Chamba (H.P.).

	year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed in notification No. 11/ 2017- State Tax (Rate), dated 30th June, 2017, at items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, published in Gazette of Himachal Pradesh vide No. EXN-F(10)-15/2017, dated 30th June, 2017, as amended.	
3.	Capital goods falling under any chapter in the first schedule to the Customs Tariff Act, 1975 (51 of 1975) supplied to a promoter for construction of a project on which tax is payable or paid at the rate prescribed for items (i), (ia), (ib), (ic) and (id) against serial number 3 in the Table, in notification No. 11/ 2017- State Tax (Rate), dated 30th June, 2017, published in Gazette of Himachal Pradesh vide No. EXN-F(10)-15/2017, dated 30th June, 2017, as amended.	Promoter

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

- (i) The term “promoter” shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
- (ii) “project” shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
- (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) “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 “floor space index (FSI)” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.

2. This notification shall come into force with effect from 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)-9/2019 dated 06-05-2019 as required under clause (3) of Article 348 of the Constitution of India].*

### EXCISE AND TAXATION DEPARTMENT

Notification No. 09/2019-State Tax(Rate)

Shimla-2, the 6th May, 2019

**No. EXN-F(10)-9/2019.**—In exercise of the powers conferred by sub-section (1) of section 9, sub-section of section 11, sub-section (1) of section 16 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, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the 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, namely:—

In the said notification,—

- (i) in the Table, in column 3, after clause 7, the following clause shall be inserted, namely:—

“8.Where any registered person who has availed of input tax credit opts to pay tax under this notification, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock and on capital goods as if the supply made under this notification attracts the provisions of section 18(4) of the said Act and the rules made thereunder and after payment of such amount, the balance of input tax credit, if any, lying in his electronic credit ledger shall lapse.”;

- (ii) in paragraph 3, in the Explanation, after clause (ii), the following clause shall be inserted, namely: —

“(iii) the Himachal Pradesh Goods and Services Tax Rules, 2017, as applicable to a person paying tax under section 10 of the said Act shall, *mutatis mutandis*, apply to a person paying tax under 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).*

**Note.**—The principal 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.

*[Authoritative English text of this Department Order No. EXN-F(10)-9/2019 dated 06-05-2019 required under clause (3) of Article 348 of the Constitution of India].*

## EXCISE AND TAXATION DEPARTMENT

Order No. 04/2019-State Tax

*Shimla-2, 6th May, 2019*

### THE HIMACHAL PRADESH GOODS AND SERVICES TAX (REMOVAL OF DIFFICULTIES) ORDER, 2019

**No. EXN-F(10)-9/2019.**—Whereas, sub-section (2) of section 17 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this Order referred to as the “said

[Authoritative English text of this Department Notification No. EXN-F(10)-9/2019 dated 17-05-2019 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 10/2019-State Tax (Rate)

*Shimla-2, the 17th May, 2019*

**No. EXN-F(10)-9/2019.**—In exercise of the powers conferred by sub-sections (1), (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and 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. 11/2017—State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* Number EXN-F(10)-15/2017 dated the 30th June, 2017, namely:—

In the said notification, —

- (i) in the Table, against serial number 3, in items (ie) and (if), in the entries in column (5), for the figures and letters “10th”, wherever they occur, the figures and letters “20th” shall be substituted;
- (ii) in Annexure IV, for the figures and letters “10th”, at both the places where they occur, the figures and letters “20th” shall be substituted.

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

**Note.**— The principal notification No. 11/2017—State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2017, dated the 30th June, 2017 and was last amended by notification No.3/2019-State Tax(Rate), dated the 8th May, 2019, published *vide* number EXN-F(10)-9/2019 dated the 9th May, 2019.

**In the Court of Ashwani Kumar (H.A.S.), Special Marriage Officer-cum-Sub-Divisional Magistrate, Manali, District Kullu, H.P.**

In the matter of :

Adarsh Gopinath s/o Sh. Shaktidharan Gopinath, resident of A-1501, Park Grandeura, BPTP Sector-82, Faridabad Haryana-121004 at present c/o Smt. Santosh Thakur wife of Late Sh. Ranbir Chand Thakur, resident of Bhim Niwas, Gompa Road Manali, Post Office Manali, Tehsil Manali, Distt. Kullu, H.P. and Smt. Nishitha Thakur daughter of Late Shri Ranbir Chand Thakur, resident of Bhim Niwas, Gompa Road Manali, Post Office Manali, Tehsil Manali, Distt. Kullu, H.P.

*Versus*

General Public

respect of the Court of Civil Judge-cum-JMIC-II, Dharamshala, H. P. and also the Controlling Officer for the purpose of T. A. etc. in respect of the establishment attached to the aforesaid court under Major head "2014—Administration of Justice" during the earned leave period of Ms. Deepika Negi, Civil Judge-cum-JMIC-I, Dharamshala, H. P. w.e.f. 15-07-2019 to 20-07-2019 with permission to affix Sundays falling on 14-07-2019 & 21-07-2019 or till she returns from leave.

By order,

Sd/-

Registrar General.

आबकारी एवं कराधान विभाग

अधिसूचना सं० 11/2019—राज्य कर (दर)

शिमला-2, 17 जुलाई, 2019

सं० ई.एक्स.एन.—एफ(10)—15/2019.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 55 के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, परिषद् की सिफारिशों पर एतद्वारा हिमाचल प्रदेश माल और सेवा कर नियम, 2017 के नियम 95 (क) में विनिर्दिष्ट शर्तों के अधीन रहते हुए, अंतर्राष्ट्रीय एयरपोर्ट के प्रस्थान वाले क्षेत्रों में स्थापित उन खुदरा बिक्री की दुकानों को, जो कि बाहर जाने वाले अंतर्राष्ट्रीय पर्यटकों को वस्तुओं की कर मुक्त आपूर्ति करती हैं, ऐसे व्यक्तियों के एक वर्ग के रूप में विनिर्दिष्ट करते हैं जो ऐसी वस्तुओं की आंतरिक आपूर्ति पर अपने द्वारा भुगतान किए गए राज्य कर के रिफंड के लिए हकदार होते हैं।

**स्पष्टीकरण.**—इस अधिसूचना के उद्देश्य के लिए, अभिव्यक्ति "बाहर जाने वाले अंतर्राष्ट्रीय पर्यटक" से अभिप्राय ऐसे व्यक्तियों से है जो कि भारत के सामान्य निवासी नहीं हैं, जो भारत में वैध और अस्थायी रूप से न बसने के लिए छः महीने से अनधिक अवधि तक के लिए ठहरने के लिए भारत आते हैं।

2. यह अधिसूचना 01 जुलाई, 2019 से लागू होगी।

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. 11/2019—State Tax (Rate)

Shimla-2 the 17th July, 2019

**No. EXN-F(10)-15/2019.**—In exercise of the powers conferred by section 55 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 specify retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons who shall be entitled to claim refund of applicable state tax paid on inward supply of such goods, subject to the conditions specified in rule 95A of the Himachal Pradesh Goods and Services Tax Rules, 2017.

**Explanation.**—For the purposes of this notification, 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.

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

By order,

SANJAY KUNDU,  
Principal Secretary (E&T).

### आबकारी एवं कराधान विभाग

अधिसूचना सं० 27/2019—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 ऐसे रजिस्ट्रीकृत व्यक्तियों, जिनका पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5 करोड़ रूपए तक संकलित 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 जी.एस.टी.आर.—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 सं०	तिमाही, जिसके लिए प्ररूप जी.एस.टी.आर.—1 में ब्यौरे प्रस्तुत किए जाते हैं	प्ररूप जीएसटीआर—1 में ब्यौरे देने के लिए समयावधि
1.	जुलाई—सितम्बर 2019	31 अक्टूबर, 2019

3. 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, ब्यौरों या विवरणी देने की समय—सीमा पश्चात्पूर्वी रूप से राजपत्र में अधिसूचित की जाएगी।

आदेश द्वारा,

संजय कुंडू,  
प्रधान सचिव (आबकारी एवं कराधान)।

2. यह अधिसूचना तारीख 1 अगस्त, 2019 से लागू होगी।

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

**टिप्पण.**—मूल अधिसूचना सं० 1/2017—राज्य कर (दर) तारीख 30 जून, 2017 हिमाचल प्रदेश के राजपत्र में तारीख 30 जून, 2017 को संख्या: ई.एक्स.एन.—एफ(10)—14/2017—लूज़ के तहत प्रकाशित की गई थी तथा अंतिम बार हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ(10)—33/2018 के तहत तारीख 31 दिसम्बर, 2018 को प्रकाशित अधिसूचना संख्या: 24/2018—राज्य कर(दर) तारीख 31 दिसम्बर, 2018 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. 12/2019-State Tax (Rate)

Shimla-2, the 20<sup>th</sup> August, 2019

**No. EXN-F(10)-16/2017.**—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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.1/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-14/2017-Loose, dated the 30<sup>th</sup> June, 2017, namely:—

In the said notification,—

(a) in Schedule I- 2.5%,

(i) after serial number 234A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“234B	8504	Charger or charging station for electrically operated vehicles”;
-------	------	--

(ii) after S. No. 242 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

“242A	87	Electrically operated vehicles, including two and three wheeled electric vehicles. <i>Explanation.</i> — For the purposes of this entry, “Electrically operated vehicles” means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E-bicycles.”;
-------	----	---

- (b) in Schedule II-6%, serial number 206 and the entries relating thereto shall be omitted;
- (c) in Schedule III- 9%, against serial number 375, in the entry in column (3), after the words “inductors”, the words “, other than charger or charging station for electrically operated vehicles” shall be inserted.
2. This notification shall come into force on the 1st August, 2019.

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

**Note.**—The principal notification No. 1/2017—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 last amended by notification No. 24/2018-State Tax (Rate), dated the 31st December, 2018, published in the Gazette of Himachal Pradesh vide number EXN-F(10)-33/2018 on 31st December, 2018.

### आबकारी एवं कराधान विभाग

अधिसूचना सं० 13/2019—राज्य कर (दर)

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 11 की उप-धारा (1) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, हिमाचल प्रदेश के राज्यपाल, इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है और परिषद् की सिफारिशों के आधार पर, एतद्वारा हिमाचल प्रदेश सरकार की अधिसूचना संख्या 12/2017—राज्य कर (दर) तारीख 30 जून, 2017 जो संख्या: ई.एक्स. एन.—एफ(10)—15/2017 के तहत तारीख 30 जून, 2017 को राजपत्र, हिमाचल प्रदेश में प्रकाशित की गई थी, में और आगे भी निम्नलिखित संशोधन करते हैं, यथा:—

उक्त अधिसूचना में, सारणी में, क्रम संख्या 22 के समक्ष, कॉलम (3) की प्रविष्टि में, उपवाक्य (क) के पश्चात् निम्नलिखित उपवाक्य को अंतःस्थापित किया जाएगा, यथा:—

(3)
‘(कक) किसी स्थानीय प्राधिकरण को कोई ऐसा विद्युत चालित वाहन, जो 12 से अधिक यात्रियों को ले जा सकता है; या
<b>स्पष्टीकरण.</b> —इस प्रविष्टि के प्रयोजनों के लिए, “विद्युत चालित वाहन” का अर्थ ऐसे वाहन से है जो सीमा शुल्क टैरिफ अधिनियम, 1975 (1975 का 51) की पहली अनुसूची में अध्याय 87 के अधीन आता है, और जो पूरी तरह से विद्युत ऊर्जा से चलता है। यह विद्युत ऊर्जा या तो बाहरी स्रोत से आती है या सड़क वाहनों में फिट किए गए एक या एक से अधिक विद्युत बैटरी से आती है।’।

2. यह अधिसूचना तारीख 1 अगस्त, 2019 से लागू होगी।

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

**टिप्पण.**—मूल अधिसूचना सं0 12/2017—राज्य कर(दर) तारीख 30 जून, 2017 हिमाचल प्रदेश के राजपत्र में तारीख 30 जून, 2017 को संख्या: ई.एक्स.एन.—एफ(10)—15/2017 के तहत प्रकाशित की गई थी तथा अंतिम बार हिमाचल प्रदेश के राजपत्र में संख्या ई.एक्स.एन.—एफ(10)—9/2019 के तहत तारीख 6 मई, 2019 को प्रकाशित अधिसूचना संख्या: 4/2019—राज्य कर(दर) तारीख 6 मई, 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. 13/2019-State Tax (Rate)

Shimla-2, the 20<sup>th</sup> August, 2019

**No. EXN-F(10)-16/2017.**—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 make the following further amendments in the notification of the Government of Himachal Pradesh, No.12/2017- State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-15/2017, dated the 30<sup>th</sup> June, 2017, namely:—

In the said notification, in the Table, against serial number 22, in the entries in column (3), after clause (a), the following clause shall be inserted, namely:—

(3)
<p>‘(aa) to a local authority, an electrically operated vehicle meant to carry more than twelve passengers; or</p> <p><i>Explanation.</i>—For the purposes of this entry, “Electrically operated vehicle” means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle.’</p>

2. This notification shall come into force with effect from 1<sup>st</sup> of August, 2019.

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

**Note.**—The principal notification was published in the Gazette of Himachal Pradesh, vide notification No. 12/2017-State Tax (Rate), dated the 30th June, 2017, vide number EXN-F(10)-15/2017, dated the 30th June, 2017 and was last amended by notification No. 4/2019-State Tax (Rate), dated the 6th May 2019 vide number EXN-F(10)-9/2019, dated the 6th May, 2019.

**(b) Non -Official Members :**

Non-official Members of the Council shall be considered at par with the Grade-I Officers of the H.P. Government and shall be eligible for T.A. /D.A. etc. as per entitlement of the Grade-I Officer. As far as the Chairman of Apex Co-operative Societies are concerned, they shall draw their T.A./D.A. from their respective Institutions as per their entitlement.

*[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****NOTIFICATION**

*Shimla-2, 1st October, 2019*

**Notification No. 14/2019-State Tax (Rate)**

**No. EXN-F(10)-20/2019.**—In exercise of the powers conferred by sub-section (1) of Section 9 and sub-section (5) of Section 15 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. 1/2017-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, namely:—

In the said notification,—

A. in Schedule I - 2.5%, —

- (i) S. No. 33A and the entries relating thereto shall be omitted;
- (ii) against S. No. 164, in the entry in column (3), after item ii, the following item shall be inserted, namely: —

“iii. Marine Fuel 0.5% (FO)”;

- (iii) against S. No. 224, for the entry in column (2), the entry “63 (other than 6305 32 00, 6305 33 00, 6309), shall be substituted;
- (iv) after S. No. 234B and the entries relating thereto, the following S. No. and entries shall be inserted, namely:—

“234C	8509	Wet grinder consisting of stone as grinder”;
-------	------	--

- (v) S. Nos. 235 to 242 and the entries related thereto, shall be omitted;

B. in Schedule II - 6%, —

- (i) after S. No. 80A and entries relating thereto, the following S. No. and entries shall be substituted, namely:—

“80AA	3923	Woven and non-woven bags and sacks of polyethylene or
	or 6305	polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods”;

- (ii) S. No. 201A and the entries relating thereto shall be omitted;
- (iii) after S. No. 205 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:—

“205A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
205B	8602	Other rail locomotives; locomotive tenders; such as Diesel-electric locomotives, Steam locomotives and tenders thereof.
205C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
205D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).
205E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).
205F	8606	Railway or tramway goods vans and wagons, not self-propelled.
205G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
205H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing”;

- (iv) against S. No. 231B, in column (3), after the words “Slide fasteners”, the words “and parts thereof”, shall be inserted;

C. in Schedule III - 9%, —

- (i) against S. No. 24A, in column (3), after the words “coconut water”, the words “and caffeinated beverages” shall be inserted;
- (ii) against S. No. 108, in column (3), after the words “other closures, of plastics”, the brackets, words, letters and figures “(except the items covered in Sl. No. 80AA in Schedule-II), shall be inserted;

(iii) in S. No. 400, for the entry in column (3), the entry, "Following motor vehicles of length not exceeding 4000 mm, namely:—

(a) Petrol, Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven vehicles of engine capacity not exceeding 1200cc; and

(b) Diesel driven vehicles of engine capacity not exceeding 1500 cc

for persons with orthopedic physical disability, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Department of Heavy Industries certifies that the said goods shall be used by the persons with orthopedic physical disability in accordance with the guidelines issued by the said Department", shall be substituted;

(iv) S. No. 446 and the entries relating thereto shall be omitted;

D. in Schedule IV-14%, —

(i) after S. No. 12 and the entries relating thereto, the following S. No. and the entries shall be inserted, namely:—

"12A.	22029990	Caffeinated Beverages";
-------	----------	-------------------------

E. in Schedule V-1.5%, —

(i) S. No. 3 and the entries relating thereto shall be omitted;

(ii) S. No. 4 and the entries relating thereto shall be omitted;

F. in Schedule VI-0.125%, —

(i) in S. No. 2, for the entry in column (3), the entry, "precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semiprecious stones, temporarily strung for convenience of transport", shall be substituted;

(ii) S. No. 2A and the entries relating thereto shall be omitted;

(iii) in S. No. 3, for the entry in column (3), the entry, "Synthetic or reconstructed precious or semiprecious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semiprecious stones, strung for convenience of transport", shall be substituted;

(iv) S. No. 4 and the entries relating thereto, shall be omitted;

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

By Order,

Sd/-

*Principal Secretary (E&T).*

Note.—The principal notification No.1/2017-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 last amended by Notification No. 12/2019-State Tax(Rate) dated 20th Aug., 2019 published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-16/2017, dated the 21<sup>st</sup> Aug., 2019.

[*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. 15/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**—In exercise of the powers conferred by sub-sections (1) of Section 11 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. 2/2017-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, namely:—

In the said notification,—

1. in the Schedule,

(i) after S. No. 57 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“57A	0813	Tamarind dried”;
------	------	------------------

(ii) after S. No. 114B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“114C	46	Plates and cups made up of all kinds of leaves/ flowers/bark”;
-------	----	---

2. This notification shall come into force on the 1st October, 2019.

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

Note.—The principal notification No. 2/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Himachal Pradesh, *vide* number **EXN-F(10)-14/2017-Loose**, dated the 30th June, 2017 and last amended by Notification No. 25/2018-State Tax (Rate) dated 31st December, 2018 published in the Gazette of Himachal Pradesh *vide* number **EXN-F(10)-33/2018**, dated the, 31<sup>st</sup> December, 2018.

[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. 16/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**—In exercise of the powers conferred by sub-section (1) of Section 9 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. 3/2017-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 30<sup>th</sup> June, 2017, namely:—

In the said notification,—

- (I) in the TABLE, in column (3), after item (5), the following item shall be inserted, namely:—

“(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;

- (II) in the ANNEXURE, against Condition No. 1, in clause (e), the following proviso shall be inserted at the end, namely:

“Provided that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of 9 percent. on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated for disposal.”.

2. 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, 1st October, 2019

### Notification No. 17/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**—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 the recommendations of the Council, is pleased to make the following amendments in the notification of the Government of Himachal Pradesh, No. 26/2018-State Tax (Rate), dated the 31st December, 2018, published in the Gazette of Himachal Pradesh, *vide* number **EXN-F(10)-33/2018**, dated the 31st December, 2018, namely:—

In the said notification,—

- (i) for the word “gold”, wherever it occurs, the words and symbols, “gold/silver/platinum”, shall be substituted;
- (ii) in the opening paragraph, for the words and figures, “heading 7108”, the words and figures, “Chapter 71”, shall be substituted;
- (iii) in the Explanation, for clause (d), the following clause shall be substituted, namely:—

“(d) “Chapter” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”;

2. 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. 18/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**—In exercise of the powers conferred by sub-section (1) of Section 9, sub-section (1) of Section 11, sub-section (1) of Section 16 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (herein after referred to as the “said Act”), 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 amendments in the notification of the Government of Himachal Pradesh No. 02/2019-State Tax (Rate), dated the 7<sup>th</sup> March, 2019, published in the Gazette of Himachal Pradesh, *vide* number **EXN-F(10)-5/2019**, dated the 8th March, 2019, namely:—

In the said notification,—

- (I) In the Annexure
  - (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”;
------	------------	-----------------

This notification shall come into force on the 1st October, 2019.

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

*Note.*—The principal notification No. 2/2019-State Tax (Rate), dated the 7th March, 2019 was published in the Gazette of Himachal Pradesh, *vide* number **EXN-F(10)-5/2019**, dated the 8th March, 2019 and last amended by Notification No. 9/2019-State Tax(Rate) dated 6th May, 2019 published in the Gazette of Himachal Pradesh, *vide* number **EXN-F(10)-9/2019**, dated the 8th May, 2019.

[*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. 19/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**—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 exempt, all the goods supplied to the Food and Agricultural Organization for execution of projects listed in the Annexure appended to this notification, from whole of the State Tax leviable thereon under section 9 of the said Act, subject to the condition that an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Agriculture and Farmers Welfare certifies, (i) the quantity and description of the goods; and (ii) that the said goods are intended for the purpose of use in execution of said projects and recommends the grant of exemption to the goods;

ANNEXURE

- (1) Strengthening Capacities for Nutrition-sensitive Agriculture and Food systems,
  - (2) Green Ag: Transforming Indian Agriculture for Global Environment benefits and the conservation of Critical Biodiversity and Forest landscape.
2. 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. 20/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019** .—In exercise of the powers conferred by sub-sections (1), (3) and (4) of Section 9, sub-section (1) of Section 11, sub-section (5) of Section 15, sub-section (1) of Section 16 and 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.11/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, vide number **EXN-F(10)-15/2017**, dated the 30th June, 2017, namely:—

In the said notification,—

- (i) in the Table,—
- (a) against serial number 7, for the entries relating thereto in column (3), (4) and (5), the following items and entries shall be substituted, namely,—

(3)	(4)	(5)
“(i) Supply of ‘hotel accommodation’ having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6	—
(ii) Supply of ‘restaurant service’ other than at ‘specified premises’.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)].
(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> No. (iv)].

<p>(iv) Supply of 'outdoor catering', at premises other than 'specified premises' provided by any person other than—</p> <p>(a) suppliers providing 'hotel accommodation' at 'specified premises', or</p> <p>(b) suppliers located in 'specified premises'.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation (iv)</i>].</p>
<p>(v) Composite supply of 'outdoor catering' together with renting of premises (including hotel, convention centre, club, pandal, shamiana or any other place, specially arranged for organising a function) at premises other than 'specified premises' provided by any person other than—</p> <p>(a) suppliers providing 'hotel accommodation' at 'specified premises', or</p> <p>(b) suppliers located in 'specified premises'.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation(iv)</i>].</p>
<p>(vi) Accommodation, food and beverage services other than (i) to (v) above.</p> <p>Explanation:</p> <p>(a) For the removal of doubt, it is hereby clarified that, supplies covered by items (ii), (iii), (iv) and (v) in column (3) shall attract state tax prescribed against them in column (4) subject to conditions specified against them in column (5), which is a mandatory rate and shall not be levied at the rate as specified under this entry.</p> <p>(b) This entry covers supply of 'restaurant service' at 'specified premises'.</p> <p>(c) This entry covers supply of 'hotel accommodation' having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.</p> <p>(d) This entry covers supply of 'outdoor catering', provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p> <p>(e) This entry covers composite supply of 'outdoor catering' together with renting of premises (including hotel, convention centre, club, pandal, shamiana or any other place, specially arranged for organising a function) provided by suppliers providing 'hotel accommodation' at 'specified premises', or suppliers located in 'specified premises'.</p>	9	-

- (b) against serial number 10, in column (2), after the word “vehicles”, the words “with operators” shall be inserted;
- (c) against serial number 10, in column (3), in item (iii), the words “or without” shall be omitted;
- (d) against serial number 15, in column (3), item (iv) and the entries relating thereto in column (4) and (5) shall be omitted;
- (e) against serial number 15, in column (3), in item (vii), the brackets and words “, (iv)” shall be omitted;
- (f) against serial number 17, in column (2), the figures and words “, with or” shall be omitted;
- (g) against serial number 17, in column (3), item (v) and (vii) and the entries relating thereto in column (4) and (5) shall be omitted;
- (h) against serial number 17, in column (3), for item (viii), the following shall be substituted;

(3)
“(viii) Leasing or rental services, without operator, other than (i), (ii), (iii), (iv), (vi), and (viia) above.”

- (i) against serial number 21, after item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely:—

(3)	(4)	(5)
“(ia) Other professional, technical and business services relating to exploration, mining or drilling of petroleum crude or natural gas or both.	6	-”;

- (j) against serial number 21, in column (3), in item (ii), for the brackets and words “(i) above”, the brackets and words “(i) and (ia) above” shall be substituted;
- (k) against serial number 24, in column (2), after the numbers “9986”, the brackets, words and figures “(Support services to agriculture, hunting, forestry, fishing, mining and utilities)” shall be inserted;
- (l) against serial number 24, in column (3), in item (ii), for the words “Service of”, the words “Support services to” shall be substituted;
- (m) against serial number 26, in column (3), in item (i), in clause (c), after the words “products”, the figures and words “, other than diamonds,” shall be inserted;
- (n) against serial number 26, in column (3), after item (ia) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely:—

(3)	(4)	(5)
“(ib) Services by way of job work in relation to diamonds falling under chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);	0.75	-

(ic) Services by way of job work in relation to bus body building;	9	-
(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	6	-";

(o) against serial number 26, in column (3), in item (iv), after the brackets, words and figures "(ia)," the brackets, words and figures "(ib), (ic), (id)," shall be inserted;

(ii) in the paragraph 2A, the word "registered" shall be omitted;

(iii) in paragraph 4 relating to explanation, after clause (xxxii), the following clauses shall be inserted, namely:—

"(xxxii) 'Restaurant service' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

(xxxiii) 'Outdoor catering' means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) 'Hotel accommodation' means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.

(xxxv) 'Declared tariff' means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.

(xxxvi) 'Specified premises' means premises providing 'hotel accommodation' services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

(iv) in the 'Annexure: Scheme of Classification of Services', annexed to the notification,—

(a) against serial number 119 to 124, in column (4), for the words "with or without", wherever they occur, the word "with" shall be substituted;

(b) against serial number 232 to 240, in column (4), for the words "with or without", wherever they occur, the word "without" shall be substituted."

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

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

*Note.*—The principal notification No. 11/2017 – State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10-15/2017), dated the 30th June, 2017 and was last amended by notification No. 10/2019-State Tax (Rate), dated the 17th May, 2019, published *vide* number **EXN-F(10)-9/2019**, dated the 17th May, 2019.

[*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 1<sup>st</sup> October, 2019*

### Notification No. 21/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**—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 make the following further amendments in the notification of the Government of Himachal Pradesh, No.12/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number **EXN-F(10)-15/2017**, dated the 30th June, 2017, namely:—

In the said notification,—

- (i) in the Table,
- (a) against serial number 7, in the entry in column (3), for the words and brackets, “twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year”, the following words, brackets and figures shall be substituted, namely,—
- “such amount in the preceding financial year as makes it eligible for exemption from registration under the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017)”;
- (b) after serial number 9A and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“9AA	Chapter 99	Services provided by and to Federation Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 Women's World Cup 2020.”;

- (c) against serial number 14, in the entry in column (3), after the word ‘below’, the words ‘or equal to’ shall be inserted;
- (d) against serial number 19A, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;

- (e) against serial number 19B, in the entry in column (5), for the figures “2019”, the figures “2020” shall be substituted;
- (f) after serial number 24A and the entries relating thereto, the following serial number and entries relating thereto shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“24B	Heading 9967 or Heading 9985.	Services by way of storage or warehousing of cereals, pulses, fruits, nuts and vegetables, spices, copra, sugarcane, jaggery, raw vegetable fibres such as cotton, flax, jute etc., indigo, unmanufactured tobacco, betel leaves, tendu leaves, coffee and tea.	Nil	Nil”;

- (g) after serial number 29A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“29B	Heading 9971 or Heading 9991.	Services of life insurance provided or agreed to be provided by the Central Armed Police Forces (under Ministry of Home Affairs) Group Insurance Funds to their members under the Group Insurance Schemes of the concerned Central Armed Police Force.	Nil	Nil”;

- (h) against serial number 35, in the entry in column (3), after the entry (q), the entry “(r) Bangla Shasya Bima” shall be inserted;
- (i) against serial number 45, in the entries in column (3), for the words and brackets “twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year”, wherever they occur, the following words, brackets and figures shall be substituted, namely, —
- “such amount in the preceding financial year as makes it eligible for exemption from registration under the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017)”;

- (j) after serial number 82 and the entries relating thereto, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“82A	Heading 9996.	Services by way of right to admission to the events organised under FIFA U-17 Women's World Cup 2020.	Nil	Nil”.

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

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

*Note.*—The principal notification was published in the Gazette of Himachal Pradesh, *vide* notification No. 12/2017 - State Tax (Rate), dated the 30th June, 2017, *vide* number **EXN-F(10- 15/2017**, dated the 30th June, 2017 and was last amended by notification No.13/2019 – State Tax (Rate), dated the 20th Aug., 2019 *vide* number **EXN-F(10)-16/2017**, dated the 21st Aug., 2019.

[*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. 22/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**— In exercise of the powers conferred by sub-section (3) of Section 9 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 further amendments in the notification of the Government of Himachal Pradesh, No.13/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number **EXN-F(10-15/2017)**, dated the 28th June, 2017, namely:—

In the said notification, in the Table,—

- (i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“9	Supply of services by a music composer, photographer, artist or the like by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of Section 13 of the Copyright Act, 1957 relating to original dramatic, musical or artistic works to a music company, producer or the like.	Music composer, artist or photographer, the like.	Music company, producer or the like, located in the taxable territory.”;

- (ii) after serial number 9 and the entries relating thereto, the following serial number and entries shall be inserted, namely: —

(1)	(2)	(3)	(4)
“9A	Supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of Section 13 of the Copyright Act, 1957 relating to original literary works to a publisher.	Author	<p>Publisher located in the taxable territory:</p> <p>Provided that nothing contained in this entry shall apply where,—</p> <p>(i) the author has taken registration under the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), and filed a declaration, in the form at Annexure-I, within the time limit prescribed therein, with the jurisdictional CGST. commissioner, as the case may be, that he exercises the option to pay state tax on the service specified in column (2), under forward charge in accordance with Section 9 (1) of the Himachal Pradesh Goods and Service Tax Act, 2017 under forward charge, and to comply with all the provisions of Himachal Pradesh Goods and Service Tax Act, 2017 (10 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both and that he shall not withdraw the said option within a period of 1 year from the date of exercising such option;</p> <p>(ii) the author makes a declaration, as prescribed in Annexure-II on the invoice issued by him in Form GST Inv-I to the publisher.”;</p>

(iii) after serial number 14 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
15	Services provided by way of renting of a motor vehicle provided to a body corporate.	Any person other than a body corporate, paying HPGST @2.5% on renting of motor vehicles with input tax credit only of input service in the same line of business	Any body corporate located in the taxable territory.
16	Services of lending of securities under Securities Lending Scheme, 1997 ("Scheme") of Securities and Exchange Board of India ("SEBI"), as amended.	Lender <i>i.e.</i> a person who deposits the securities registered in his name or in the name of any other person duly authorised on his behalf with an approved intermediary for the purpose of lending under the Scheme of SEBI.	Borrower <i>i.e.</i> a person who borrows the securities under the Scheme through an approved intermediary of SEBI."

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

ANNEXURE-I

FORM  
(9A of Table)

(Declaration to be filed by an author for exercising the option to pay tax on the "supply of services by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of Section 13 of the Copyright Act, 1957 relating to original literary works to a publisher" under forward charge on or before 31-10-2019 for the option to be effective from 1-11-2019 *or* before the commencement of any Financial Year for the option to be effective from the commencement of that Financial Year).

Reference No.....

Date \_\_\_\_\_

To

.....  
.....  
.....

(To be addressed to the jurisdictional Commissioner)

1. Name of the author:
2. Address of the author:
3. GSTIN of the author:

**Declaration**

1. I have taken registration under the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), and I hereby exercise the option to pay State tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017 – State Tax (Rate), dated the 30th June, 2017, supplied by me, under forward charge in accordance with Section 9 (1) of HPGST Act, and to comply with all the provisions of HPGST Act, 2017 (10 of 2017) as they apply to a person liable for paying the tax in relation to the supply of any goods or services or both;
2. I understand that this option, once exercised, shall not be allowed to be changed within a period of 1 year from the date of exercising the option and shall be valid, atleast, till the end of Financial Year following the year in which it is made.

Signature \_\_\_\_\_

Name \_\_\_\_\_

GSTIN \_\_\_\_\_

Place \_\_\_\_\_

Date \_\_\_\_\_

\_\_\_\_\_

ANNEXURE-II

(Declaration to be made in the invoice by the author exercising the option to pay tax on the “supply of service by an author by way of transfer or permitting the use or enjoyment of a copyright covered under clause (a) of sub-section (1) of Section 13 of the Copyright Act, 1957 relating to original literary works to a publisher” under forward charge).

**Declaration  
(9A of Table)**

I have exercised the option to pay State tax on the service specified against serial No. 9A in column (2) of the Table in the notification No. 13/2017-State Tax (Rate) dated 30th June, 2017 under forward charge.

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

*Note.*—The principal notification No. 13/2017 - State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number **EXN-F(10)-15/2017**, dated the 30th June, 2017 and was last amended by notification No. 5/2019 – State Tax (Rate), dated the 6th May, 2019 *vide* number **EXN-F(10)-9/2019**, dated the 8th May, 2019.

[*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. 23/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**—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 Government of Himachal Pradesh, No. 4/2018- State Tax (Rate), dated the 24th January, 2019 published in the Gazette of Himachal Pradesh *vide* number **EXN-F(10)-6/2018**, dated the 24th January, 2018, namely:—

After paragraph, the following explanation shall be inserted, namely:—

“Explanation.—

Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019.”.

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

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

*Note.*—The principal notification was published in the Gazette of Himachal Pradesh, *vide* notification No. 4/2018 - State Tax (Rate), dated the 24th January, 2018, *vide* number **EXN-F(10)- 6/2018**, dated the 24th January, 2018.

[*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. 24/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**—In exercise of the powers conferred by sub-section (4) of Section 9 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.7/2019-State Tax (Rate), dated the 6th May, 2019, published in the Gazette of Himachal Pradesh, *vide* number **EXN-F(10)-9/2019**, dated the 8th May, 2019, namely:—

In the said notification, in the Table, against serial number 2, for the entry in column (2), the following entry shall be substituted, namely:—

“Cement falling in chapter heading 2523 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975).”.

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

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

*Note.*—The principal notification was published in the Gazette of Himachal Pradesh, vide notification No. 7/2019-State Tax (Rate), dated the 6th May, 2019, vide number EXN-F(10)-9/2019, dated the 8th May, 2019.

[*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. 25/2019-State Tax (Rate)

**No. EXN-F(10)-20/2019.**—In exercise of the powers conferred by sub-section (2) of Section 7 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 notify that the following activities or transactions undertaken by the State Government in which it is engaged as public authority, shall be treated neither as a supply of goods nor a supply of service, namely:—

“Service by way of grant of alcoholic liquor licence, against consideration in the form of licence fee or application fee or by whatever name it is called.”

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

**Explanation.**—This notification is being issued to implement the recommendation of the 26th Goods and Services Tax council meeting held on the 10th March, 2018 that no GST shall be leviable on licence fee and application fee, by whatever name it is called, payable for alcoholic liquor for human consumption.

Certified that Smt. Mamta Rao would have continued to officiate the same post of Secretary but for her proceeding on leave.

By order,  
Sd/-  
Registrar General.

### आबकारी एवं कराधान विभाग

अधिसूचना सं० 26/2019-राज्य कर (दर)

शिमला-2, 6 दिसम्बर, 2019

**संख्या:ई.एक्स.एन.-एफ.(10)-23/2019.**—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 11 की उपधारा (3) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों के आधार पर और इस बात से संतुष्ट होते हुए कि ऐसा करना आवश्यक है, हिमाचल प्रदेश सरकार की अधिसूचना संख्या: 11/2017-राज्य कर (दर) तारीख 30 जून, 2017 जिसे हिमाचल प्रदेश के राजपत्र(ई-गज़ट) में संख्या: ई.एक्स.एन.-एफ.(10)-15/2017 के तहत तारीख 30 जून, 2017 को प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करते हैं। उक्त अधिसूचना में, सारणी में, क्रम संख्या 26 के समक्ष, कॉलम (3) में, मद (iग) में निम्नलिखित स्पष्टीकरण को अंतःस्थापित किया जाएगा, यथा:—

“स्पष्टीकरण: इस प्रविष्टि के उद्देश्य से, “बस की बॉडी बिल्डिंग” में सीमा शुल्क टैरिफ अधिनियम, 1975 की प्रथम अनुसूची के अध्याय 87 के अंतर्गत आने वाले किसी भी वाहन की चैसिस पर की जाने वाली बॉडी बिल्डिंग भी आएगी।”

2. यह अधिसूचना तारीख 22 नवम्बर, 2019 से प्रभावी होगी।

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

**टिप्पण.**—1. मूल अधिसूचना संख्या: 11/2017- राज्य कर (दर) तारीख 30 जून, 2017 हिमाचल प्रदेश के राजपत्र में संख्या: ई.एक्स.एन.-एफ.(10)-15/2017 के तहत तारीख 30 जून, 2017 को प्रकाशित की गई थी और अंतिम बार संख्या: ई.एक्स.एन.-एफ.(10)-20/2019 के तहत 3 अक्टूबर, 2019 को प्रकाशित अधिसूचना संख्या 20/2019- राज्य कर (दर) तारीख 1 अक्टूबर, 2019 द्वारा संशोधित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-23 /2019, dated 06-12-2019 as required under clause (3) of Article 348 of the Constitution of India].

### EXCISE AND TAXATION DEPARTMENT

Notification No. 26/2019-State Tax (Rate)

Shimla-2, the 6th December, 2019

**No. EXN-F(10)-23/2019.**—In exercise of the powers conferred by sub-section (3) of Section 11 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 so to do, is pleased to make the following further amendment in the notification of the Government of Himachal Pradesh, No. 11/2017- State Tax (Rate), dated the 30th June, 2017, published in the Rajpatra (e-Gazette) of Himachal Pradesh, vide number EXN-F(10)-15/2017, dated the 30th June, 2017. In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following Explanation shall be inserted, namely:—

**"Explanation.**—For the purposes of this entry, the term "bus body building" shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975."

This notification shall come into force *w.e.f.* 22nd November, 2019.

By order,

SANJAY KUNDU,  
Principal Secretary (E&T).

**Note.**—The principal notification No. 11/2017- State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-15/2017, dated the 30th June, 2017 and was last amended by notification No. 20/2019-State Tax (Rate), dated the 1st October, 2019 published in Gazette of Himachal Pradesh number EXN-F(10)-20/2019 on 3rd October, 2019.

ब अदालत श्री पी० एन० रघुवंशी, सहायक समाहर्ता प्रथम श्रेणी, शाहपुर, जिला कांगड़ा, हि० प्र०

मुकद्दमा : इन्द्राज सेहत नाम

पेशी : 07-12-2019

प्रकाश चन्द पुत्र चैनी, निवासी गांव योल, तहसील शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश

बनाम

आम जनता

विषय.—दरुस्ती नाम हि० प्र० रा० अधिनियम, 1954 की जेर धारा 37 के तहत महाल योल में नाम दरुस्ती बारे।

उपरोक्त मुकद्दमा बारे प्रार्थी ने इस न्यायालय में प्रार्थना-पत्र गुजारा है जिसमें लिखा है कि उसका सही नाम प्रकाश चन्द पुत्र चैनी है जबकि महाल योल के राजस्व अभिलेख में उसका नाम किरपाल सिंह पुत्र चैनी दर्ज है जो कि गलत इन्द्राज हुआ है। प्रार्थी उक्त नाम को दरुस्त करके किरपाल सिंह उपनाम प्रकाश चन्द पुत्र चैनी दर्ज करवाना चाहता है।

अतः उक्त प्रार्थना-पत्र के सन्दर्भ में उपरोक्त नाम की दरुस्ती बारे किसी को कोई एतराज हो तो वह असालतन या वकालतन इस अदालत में दिनांक 07-12-2019 को दोपहर बाद 2.00 बजे हाजिर आ सकता है। हाजिर न आने की स्थिति में एकतरफा कार्यवाही अमल में लाई जाकर आगामी आदेश पारित कर दिए जाएंगे और बाद में कोई भी उजर या एतराज जेरे समायत न होगा।

आज दिनांक 22-11-2019 को मेरी मोहर व हस्ताक्षर सहित जारी हुआ।

मोहर।

हस्ताक्षरित /—  
सहायक समाहर्ता प्रथम श्रेणी,  
शाहपुर, जिला कांगड़ा, हिमाचल प्रदेश।

## आबकारी एवं कराधान विभाग

अधिसूचना सं. 27/2019-राज्य कर (दर)

शिमला-2, 06 जनवरी, 2020

सं० ई.एक्स.एन.-एफ(10)-25/2019-लूज़.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 9 की उपधारा (1) और धारा 15 की उपधारा (5) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद् की सिफारिशों के आधार पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्या 1/2017-राज्य कर (दर) तारीख 30 जून, 2017 जिसे संख्या: ई.एक्स.एन.-एफ(10)-14/2017-लूज़ के तहत हिमाचल प्रदेश के राजपत्र में तारीख 30 जून, 2017 को प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करते हैं, यथा:-

उक्त अधिसूचना में,-

(क) अनुसूची-II - 6% में,-

- (i) क्रम संख्या 80कक और उनसे संबंधित प्रविष्टियों का लोप किया जाएगा;
- (ii) क्रम संख्या 171क और उनसे संबंधित प्रविष्टियों का लोप किया जाएगा;

(ख) अनुसूची III - 9% में, क्रम संख्या 163क और उससे संबंधित प्रविष्टियों के पश्चात् निम्नलिखित क्रम संख्या और प्रविष्टियों को अंतःस्थापित किया जाएगा, यथा:-

(1)	(2)	(3)
"163ख	3923 या 6305	पॉलिइथीलीन या पॉलिप्रापाइलीन स्ट्रिप्स और इसी प्रकार के पदार्थों से बने व्युत्तित और अव्युत्तित बैग्स और सैक्स, चाहे ये लेमिनेटेड हों या नहीं, जिनका प्रयोग वस्तुओं की पैकिंग में किया जाता हो;
163ग	6305 32 00	फ्लैक्सबिल इंटरमीजिएट बुल्क कंटेनर्स"।

2. यह अधिसूचना तारीख 01 जनवरी, 2020 से प्रभावी होगी।

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

टिप्पण.—प्रधान अधिसूचना सं० 1/2017-राज्य कर (दर) तारीख 30 जून, 2017 द्वारा हिमाचल प्रदेश के राजपत्र (ई-गज़ट) में संख्या ई.एक्स.एन.-एफ(10)-14/2017-लूज़ के तहत तारीख 30 जून, 2017 को प्रकाशित की गई थी और इसमें अंतिम बार अधिसूचना संख्या 14/2019 राज्य कर(दर) तारीख 1 अक्टूबर, 2019 जिसे हिमाचल प्रदेश के राजपत्र (ई-गज़ट) में संख्या: ई.एक्स.एन.-एफ(10)-20/2019 के तहत तारीख 03 अक्टूबर, 2019 को प्रकाशित किया गया था, के द्वारा संशोधन किया गया है।

[Authoritative English text of this Department Notification No. EXN-F(10)-25/2019-Loose dated 6-1-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

## NOTIFICATION No. 27/2019-State Tax (Rate)

*Shimla-2, the 06th January, 2020*

**No. EXN-F(10)-25/2019-Loose.**—In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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. 1/2017-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, namely:—

In the said notification, —

A. in Schedule II - 6%, —

- (i) S. No. 80AA and the entries relating thereto shall be omitted;
- (ii) S. No. 171A and the entries relating thereto shall be omitted;

B. in Schedule III-9%, after S. No. 163A and entries relating thereto, the following S. Nos. and entries shall be inserted namely:—

“163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods;
163C	6305 32 00	Flexible intermediate bulk containers”.

2. This notification shall come into force on the 1st day of January, 2020.

By order,

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

**Note.**—The principal notification No.1/2017-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 last amended by Notification No. 14/2019-State Tax (Rate) dated 1st October, 2019 published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-20/2019, dated the 3rd October, 2019.

आबकारी एवं कराधान

अधिसूचना सं. 28 / 2019—राज्य कर (दर)

शिमला—2, 06 जनवरी, 2020

सं0ई.एक्स.एन.—एफ(10)—25 / 2019—लूज.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 9 की उपधारा (3) और उपधारा (4), धारा 11 की उपधारा (1), धारा 15 की

*[Authoritative English text of this Department Notification No. EXN-F(10)-25/2019-Loose dated 06-01-2020 as required under clause (3) of Article 348 of the Constitution of India].*

## EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 28/2019-State Tax (Rate)

*Shimla-2, the 06th January, 2020*

**No. EXN-F(10)-25/2019-Loose.**— In exercise of the powers conferred by sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 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 make the following further amendments in the notification of the Government of Himachal Pradesh, No.12/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10-15/2017), dated the 30th June, 2017, namely:—

In the said notification, in the Table, against serial number 41, —

- (a) in column (3), for the figure “50”, at both the places where they occur, the figure “20 ” shall be substituted;
- (b) for the entry in column (5), the following entries shall be substituted, namely, —

“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:

Provided further that the Government shall monitor and enforce the above condition as per the orders issued by the Government in this regard:

Provided also that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original lessor, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, alongwith the applicable interest and penalty:

Provided also that the lease agreement entered into by the original lessor with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original lessor to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall come into force with effect from the 1st day of January, 2020.

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

**Note.**—The principal notification No. 12/2017—State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, vide number EXN-F(10-15/2017, dated the 30th June, 2017 and was last amended by notification No. 21/2019-State Tax (Rate), dated the 1st October, 2019 vide number EXN-F(10)-20/2019, dated the 3rd October, 2019.

### आबकारी एवं कराधान

अधिसूचना सं. 29/2019—राज्य कर (दर)

शिमला—2, 06 जनवरी, 2020

**सं० ई.एक्स.एन.—एफ(10)—25/2019—लूज.**—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 9 की उपधारा (3) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों के आधार पर, एतद्वारा हिमाचल प्रदेश सरकार की अधिसूचना संख्या 13/2017—राज्य कर (दर) तारीख 30 जून, 2017 जिसे संख्या: ई.एक्स.एन.—एफ (10—15/2017) के तहत हिमाचल प्रदेश के राजपत्र (ई—गजट) में तारीख 30 जून, 2017 को प्रकाशित किया गया था, में और आगे भी निम्नलिखित संशोधन करते हैं, यथा:—

उक्त अधिसूचना में, सारणी में, क्रम संख्या 15 और उससे सम्बन्धित प्रविष्टियों के स्थान पर, निम्नलिखित को प्रतिस्थापित किया जाएगा, यथा:—

(1)	(2)	(3)	(4)
"15	किसी बॉडी कारपोरेट को ऐसे किसी मोटर वाहन को किराए पर देकर दी जाने वाली सेवा जिसे यात्रियों को लाने ले जाने के लिए तैयार किया गया हो और जहां ईंधन का खर्च भी सेवा के प्राप्तकर्ता से लिए जाने वाले प्रतिफल में शामिल हो।	किसी बॉडी कारपोरेट से भिन्न कोई व्यक्ति जो कि किसी बॉडी कारपोरेट को सेवा की आपूर्ति करता हो और सेवा के प्राप्तकर्ता से 6 प्रतिशत की दर से राज्य कर वसूल करने वाली इनवायस जारी न करे।	ऐसा कोई बॉडी कारपोरेट जो कराधेय राज्यक्षेत्र में अवस्थित हो।"

आदेश द्वारा,

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

**टिप्पण.**—प्रधान अधिसूचना संख्या 13/2017— राज्य कर (दर) तारीख 30 जून, 2017 जिसे संख्या: ई.एक्स.एन.—एफ(10—15/2017) के तहत हिमाचल प्रदेश के राजपत्र में तारीख 30 जून, 2017 को प्रकाशित की गई थी और इसे अंतिम बार अधिसूचना संख्या 22/2019 राज्य कर(दर) तारीख 1 अक्टूबर, 2019 जिसे हिमाचल प्रदेश के राजपत्र (ई—गजट) में संख्या: ई.एक्स.एन.—एफ(10)—20/2019 के तहत तारीख 3 अक्टूबर, 2019 को प्रकाशित किया गया था, के द्वारा संशोधित किया गया था।

[Authoritative English text of this Department Notification No. EXN-F(10)-25/2019-Loose dated 06-01-2020 as required under clause (3) of Article 348 of the Constitution of India].

**EXCISE AND TAXATION DEPARTMENT**

NOTIFICATION No. 29/2019-State Tax (Rate)

*Shimla-2, the 06th January, 2020*

**No. EXN-F(10)-25/2019-Loose.**—In exercise of the powers conferred by sub-section (3) of section 9 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.13/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10-15/2017), dated the 30th June, 2017, namely:—

In the said notification, in the Table, for serial number 15 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)
“15	Services provided by way of renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient, provided to a body corporate.	Any person, other than a body corporate who supplies the service to a body corporate and does not issue an invoice charging state tax at the rate of 6 per cent. to the service recipient.	Anybody corporate located in the taxable territory.”.

By order,

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

**Note.**—The principal notification No. 13/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10-15/2017), dated the 30th June, 2017 and was last amended by notification No. 22/2019–State Tax (Rate), dated the 1st October, 2019 *vide* number EXN-F(10)-20/2019, dated the 3rd October, 2019.

**HIMACHAL PRADESH INFRASTRUCTURE DEVELOPMENT BOARD, SHIMLA  
(Government of Himachal Pradesh)**

**CORRIGENDUM IN RESPECT OF AMENDMENT NOTIFIED ON 31-12-2019 FOR  
RECRUITMENT & PROMOTION RULES OF CERTAIN CATEGORIES**

*Dated : 07th January, 2020*

**No. HPIDB/Bye-Laws/2018-19-690** By virtue of the powers vested in the Board of Members of the Himachal Pradesh Infrastructure Development Board, under Section 32(2)d of Himachal Pradesh Infrastructure Development Act, 2001(as accented to by the Governor on