

HPGST Rate Notifications-2018				
Sr. No.	Notification Reference Number	Subject	Notification Number and Date of Issuance	Page No.
1	01/2018-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 in its 25th meeting held on 18.01.2018.	EXN-F(10)-6/2018 dated 24-01-2018 published in the e-gazette on 24-01-2018	1 -6
2	02/2018- 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 in its 25th meeting held on 18.01.2018.	EXN-F(10)-6/2018 dated 24-01-2018 published in the e-gazette on 24-01-2018	6-20
3	03/2018- State Tax (Rate)	Seeks to amend notification No. 13/2017- State Tax (Rate) so as to specify services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a registered person under HPGST Act, 2017 to be taxed under Reverse Charge Mechanism (RCM).	EXN-F(10)-6/2018 dated 24-01-2018 published in the e-gazette on 24-01-2018	10
4	04/2018- State Tax (Rate)	Seeks to provide special procedure with respect to payment of tax by registered person supplying service by way of construction against transfer of development right and vice versa.	EXN-F(10)-6/2018 dated 24-01-2018 published in the e-gazette on 24-01-2018	11
5	05/2018- State Tax (Rate)	Seeks to exempt Government's share of Profit Petroleum from State tax	EXN-F(10)-6/2018 dated 24-01-2018 published in the e-gazette on 24-01-2018	11
6	Corrigendum-I	Seeks to rectify notification No. 05/2018-State Tax (Rate) dated 24-01-2018	EXN-F(10)-6/2018 dated 02-02-2018 published in the e-gazette on 02-02-2018	12-13
7	Corrigendum-II	Seeks to rectify notification No. 05/2018-State Tax (Rate) dated 24-01-2018	EXN-F(10)-6/2018 dated 20-02-2018 published in the e-gazette on 20-02-2018	14
8	06/2018- State Tax (Rate)	Seeks to amend Notification No.1/2017- HPGST (Rate)	EXN-F(10)-6/2018 dated 24-01-2018 published in the e-gazette on 24-01-2018	15-19
9	Corrigendum	Seeks to rectify notification No. 06/2018-State Tax (Rate) dated 24-01-2018	EXN-F(10)-6/2018 dated 12-02-2018 published in the e-gazette on 16-02-2018	20
10	07/2018- State Tax (Rate)	Seeks to amend Notification No.2/2017- State (Rate)	EXN-F(10)-6/2018 dated 24-01-2018 published in the e-gazette on 24-01-2018	21-22

11	08/2018- State Tax (Rate)	seeks to amend Notification No.1/2017- State (Rate)	EXN-F(10)-6/2018 dated 24-01-2018 published in the e-gazette on 24-01-2018	22-23
12	09/2018- State Tax (Rate)	Seeks to amend Notification No.45/2017-State (Rate)	EXN-F(10)-6/2018 dated 24-01-2018 published in the e-gazette on 24-01-2018	23-24
13	10/2018- State Tax (Rate)	Seeks to exempt payment of tax under section 9(4) of the HPGST Act, 2017 till 30.06.2018.	No. EXN-F(10)-14/2018 dated 23-3-2018 published in the e-gazette on 23-03-2018	25
14	11/2018- State Tax (Rate)	Seeks to amend notification No. 04/2017- State Tax (Rate) dated 28.06.2017 so as to notify levy of Priority Sector Lending Certificate (PSLC) under Reverse Charge Mechanism (RCM)	EXN-F(10)-33/2017 dated 26-05-2018 published in the e-gazette on 28-05-2018	26-27
15	12/2018- State Tax (Rate)	Seeks to exempt payment of tax under section 9(4) of the HPGST Act, 2017 till 30.09.2018.	EXN-F(10)-33/2017 dated 03-07-2018 published in the e-gazette on 04-07-2018	28
16	13/2018- 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 in its 28th meeting held on 21.07.2018.	EXN-F(10)-24/2018 dated 27-07-2018 published in the e-gazette on 27-07-2018	29-31
17	14/2018- 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 in its 28th meeting held on 21.07.2018	EXN-F(10)-24/2018 dated 27-07-2018 published in the e-gazette on 27-07-2018	32-35
18	15/2018- State Tax (Rate)	Seeks to amend notification No. 13/2017- State Tax (Rate) so as to specify services supplied by individual Direct Selling Agents (DSAs) to banks/ non-banking financial company (NBFCs) to be taxed under Reverse Charge Mechanism (RCM).	EXN-F(10)-24/2018 dated 27-07-2018 published in the e-gazette on 27-07-2018	36
19	16/2018- State Tax (Rate)	Seeks to amend notification No. 14/2017- State Tax (Rate) to notify that services by way of any activity in relation to a function entrusted to a municipality under Article 243W shall be treated neither as a supply of good nor a service.	EXN-F(10)-24/2018 dated 27-07-2018 published in the e-gazette on 27-07-2018	37
20	17/2018- State Tax (Rate)	Seeks to insert explanation in an item in notification No. 11/2017 – State Tax (Rate) by exercising powers conferred under section 11(3) of HPGST Act, 2017.	EXN-F(10)-24/2018 dated 27-07-2018 published in the e-gazette on 27-07-2018	37-38

21	18/2018- State Tax (Rate)	Seeks to amend Notification No. 01/2017-State Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	EXN-F(10)-24/2018 dated 27-07-2018 published in the e-gazette on 27-07-2018	38-43
22	Corrigendum	Seeks to rectify notification No. 18/2018-State Tax (Rate) dated 27-07-2018	EXN-F(10)-24/2018 dated 23-10-2018 published in the e-gazette on 23-10-2018	44
23	19/2018- State Tax (Rate)	Seeks to amend Notification No. 02/2017-State Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	EXN-F(10)-24/2018 dated 27-07-2018 published in the e-gazette on 27-07-2018	45-47
24	Corrigendum	Seeks to rectify notification No. 19/2018-State Tax (Rate) dated 27-07-2018	EXN-F(10)-24/2018 dated 23-10-2018 published in the e-gazette on 23-10-2018	48
25	20/2018- State Tax (Rate)	Seeks to amend Notification No. 05/2017-State Tax (Rate), dt. 28-06-2017 to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	EXN-F(10)-24/2018 dated 27-07-2018 published in the e-gazette on 27-07-2018	49-50
26	21/2018- State Tax (Rate)	Seeks to prescribe concessional HPGST rate on specified handicraft items, to give effect to the recommendations of the GST Council in it's 28th meeting held on 21.07.2018	EXN-F(10)-24/2018 dated 27-07-2018 published in the e-gazette on 27-07-2018	50-52
27	22/2018- State Tax (Rate)	Seeks to exempt payment of tax under section 9(4) of the HPGST Act, 2017 till 30.09.2019.	22/2018-State Tax (Rate), dt. 06-08-2018 issued vide No. EXN-F(10)-24/2018 dated 06-08-2018	53
28	23/2018- State Tax (Rate)	Seeks to insert explanation in an entry in notification No. 12/2017 – State Tax (Rate) by exercising powers conferred under section 11(3) of HPGST Act, 2017	EXN-F(10)-24/2018 dated 20-09-2018 published in the e-gazette on 20-09-2018	54
29	24/2018- State Tax (Rate)	Seeks to further amend notification No. 1/2017-State Tax (Rate) dated 28.06.2017 to change GST rates on goods as per recommendations of the GST Council in its 31st meeting.	EXN-F(10)-33/2018 dated 31-12-018 published in the e-gazette on dated 31-12-2018	55-58
30	Corrigendum-I	Seeks to rectify notification No. 24/2018-State Tax (Rate) dated 31-12-2018	EXN-F(10)-33/2018 dated 08-01-2019 published in the e-gazette on 11-01-2019	59-60
31	Corrigendum-II	Seeks to rectify notification No. 24/2018-State Tax (Rate) dated 31-12-2018	EXN-F(10)-33/2018 dated 13-02-2019 published in the e-gazette on 14-02-2019	61-62
32	25/2018- State Tax (Rate)	Seeks to further amend notification No. 2/2017-State Tax (Rate) dated 28.06.2017 to exempt GST on goods as per recommendations of the GST Council in its 31st meeting.	EXN-F(10)-33/2018 dated 31-12-018 published in the e-gazette on dated 31-12-2018	63-64

33	26/2018- State Tax (Rate)	Seeks to exempt state tax on supply of gold by nominated agencies to registered persons.	EXN-F(10)-33/2018 dated 31-12-018 published in the e-gazette on dated 31-12-2018	64-65
34	Corrigendum-I	Seeks to rectify notification No. 26/2018-State Tax (Rate) dated 31-12-2018	EXN-F(10)-33/2018 dated 08-01-2019 published in the e-gazette on 11-01-2019	66-67
35	Corrigendum-II	Seeks to rectify notification No. 26/2018-State Tax (Rate) dated 31-12-2018	EXN-F(10)-33/2018 dated 13-02-2019 published in the e-gazette on 14-02-2019	61-62
36	27/2018- 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 in its 31st meeting held on 22.12.2018.	EXN-F(10)-33/2018 dated 31-12-018 published in the e-gazette on dated 31-12-2018	68-71
37	28/2018- 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 in its 31st meeting held on 22.12.2018.	EXN-F(10)-33/2018 dated 31-12-018 published in the e-gazette on dated 31-12-2018	71-73
38	29/2018- 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 in its 31st meeting held on 22.12.2018.	EXN-F(10)-33/2018 dated 31-12-018 published in the e-gazette on dated 31-12-2018	73-74
39	30/2018- State Tax (Rate)	Seeks to insert explanation in an item in notification No. 11/2017 – State Tax (Rate) by exercising powers conferred under section 11(3) of HPGST Act, 2017.	EXN-F(10)-33/2018 dated 31-12-018 published in the e-gazette on dated 31-12-2018	75

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 1/2018-State Tax (Rate)

Shimla-2, the 24th January, 2018

No.EXN-F(10)-6/2018.—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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 hereby make the following further amendments in the notification 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, with effect from 25th January, 2018, namely:—

In the said notification,

(i) in the Table, -

(a) against serial number 3, in column (3), -

(A) in item (iv),-

(I) for sub-item (c), the following sub-item shall be substituted, namely: -

‘(c) a civil structure or any other original works pertaining to the “In-situ redevelopment of existing slums using land as a resource, under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(II) after sub-item (d), the following sub-items shall be inserted, namely: -

‘(da) a civil structure or any other original works pertaining to the “Economically Weaker Section (EWS) houses” constructed under the Affordable Housing in partnership by State or Union territory or local authority or urban development authority under the Housing for All (Urban) Mission/ Pradhan Mantri AwasYojana (Urban);

(db) a civil structure or any other original works pertaining to the “houses constructed or acquired under the Credit Linked Subsidy Scheme for Economically Weaker Section (EWS)/ Lower Income Group (LIG)/ Middle Income Group-1 (MIG-1)/ Middle Income Group-2 (MIG-2)” under the Housing for All (Urban) Mission/ Pradhan Mantri Awas Yojana (Urban);’;

(III) after sub-item (f), the following sub-items shall be inserted, namely: -

“(g) a building owned by an entity registered under section 12AA of the Income Tax Act, 1961 (43 of 1961), which is used for carrying out the activities of providing, centralised cooking or distribution, for mid-day meals under the mid- day meal scheme sponsored by the Central Government, State Government, Union territory or local authorities.”;

(B) in item (v),

(I) in sub-item (a), for the word “excluding”, the word “including” shall be substituted;

(II) after sub-item (d), the following sub-item shall be inserted, namely: -

“(da) low-cost houses up to a carpet area of 60 square metres per house in an affordable housing project which has been given infrastructure status vide notification of Government of India, in Ministry of Finance, Department of Economic Affairs vide F. No. 13/6/2009-INF, dated the 30th March, 2017;”;

(C) for item (ix) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ix) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (iii) or item (vi) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	6	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(x) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 provided by a sub-contractor to the main contractor providing services specified in item (vii) above to the Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity.	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be.
(xi) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(xii) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii), (viii), (ix), (x) and (xi) above.	9	-”;

(b) against serial number 9, in the entry in column (3), in item (v), for the words “natural gas”, the words and brackets “natural gas, petroleum crude, motor spirit (commonly known as petrol), high speed diesel or aviation turbine fuel” shall be substituted;

- (c) against serial number 10, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Rental services of transport vehicles with or without operators, other than (i) and (ii) above.	9	-”;

- (d) for serial number 16 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)
“16	Heading 9972	(i) Services by the Central Government, State Government, Union territory or local authority to governmental authority or government entity, by way of lease of land.	Nil	-
		(ii) Supply of land or undivided share of land by way of lease or sub lease where such supply is a part of composite supply of construction of flats, etc. specified in the entry in column (3), against serial number 3, at item (i); 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). Provided that nothing contained in this entry shall apply to an amount charged for such lease and sub-lease in excess of one third of the total amount charged for the said composite supply. Total amount shall have the same meaning for the purpose of this proviso as given in paragraph 2 of this notification.	Nil	-
		(iii) Real estate services other than (i) and (ii) above.	9	-”;

- (e) against serial number 17, for item (vii) in column (3), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Time charter of vessels for transport of goods.	2.5	Provided that credit of input tax charged on goods (other than on ships, vessels including bulk carriers and tankers) has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi) and (vii) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods.	-”;

- (f) in serial number 23, against item (i) in column (3), in condition 1 in column (5), after the words “supplying the service”, the words and brackets “, other than the input tax credit of input service in the same line of business (i.e. tour operator service procured from another tour operator)” shall be inserted;
- (g) against serial number 23, for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
(iii) Support services other than (i) and (ii) above.	9	-”;

- (h) against serial number 24,-

- (A) in the *Explanation* to item (i) in column (3), in clause (i), after sub-clause(g), the following sub-clause shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

- (B) for item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(ii) Service of exploration, mining or drilling of petroleum crude or natural gas or both.	6	-
(iii) Support services to mining, electricity, gas and water distribution other than (ii) above.	9	-”;

- (i) for serial number 25 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“25	Heading 9987	(i) Services by way of house-keeping, such as plumbing, carpentering, etc. where the person supplying such service through electronic commerce operator is not liable for registration under sub-section (1) of section 22 of the Central Goods and Services Tax Act, 2017.	2.5	Provided that credit of input tax charged on goods and services has not been taken [Please refer to <i>Explanation</i> no. (iv)].
		(ii) Maintenance, repair and installation (except construction) services, other than (i) above.	9	-”;

(j) against serial number 26, in column (3),-

(A) in item (i), after sub-item (e), the following sub-item shall be inserted, namely: -

“(ea) manufacture of leather goods or footwear falling under Chapter 42 or 64 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) respectively;”;

(B) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Tailoring services.	2.5	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ii), (ia) and (iii) above.	9	-”;

(k) for serial number 32 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)
“32	Heading 9994	(i) Services by way of treatment of effluents by a Common Effluent Treatment Plant.	6	-
		(ii) Sewage and waste collection, treatment and disposal and other environmental protection services other than (i) above.	9	-”;

(l) against serial number 34, in column (3),-

(A) for item (iii) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(3)	(4)	(5)
“(iii) Services by way of admission to amusement parks including theme parks, water parks, joy rides, merry-go rounds, go-carting and ballet.	9	-
(iiia) Services by way of admission to entertainment events or access to amusement facilities including exhibition of cinematograph films, casinos, race club, any sporting event such as Indian Premier League and the like.	14	-”;

(B) in item (vi), after the brackets and figures “(iii)”, the brackets and figures “(iiia),” shall be inserted;

(ii) for paragraph 2, the following shall be substituted, namely: -

“2. In case of supply of service specified in column (3), in item (i); 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, involving transfer of land or undivided share of land, as the case may be, the value of such supply shall be equivalent to the total amount charged for such supply less the value of transfer of land or undivided share of land, as the case may be, and the value of such transfer of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.

Explanation. –For the purposes of this paragraph, “total amount” means the sum total of,-

- (a) consideration charged for aforesaid service; and
 (b) amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease.”.

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. 46/2017-State Tax (Rate), dated the 15th November, 2017 vide number *EXN-F(10)-20/2016-Vol.I*, dated the 15th November, 2017.

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 2/2018-State Tax (Rate)

Shimla-2, the 24th January, 2018

No.EXN-F(10)-6/2018.—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 hereby make the following further amendments in the notification No. 12/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, vide number No. EXN-F(10)-15/2017, dated the 30th June, 2017, with effect from 25th January, 2018, namely:-

In the said notification, in the Table, -

- (a) against serial number 3, in the entry in column (3), after the words “a Governmental Authority” the words “or a Government Entity” shall be inserted;
 (b) after serial number 3 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil”;

- (c) against serial number 16, in the entry in column (3), for the words “one year”, the words “three years” shall be substituted;

- (d) after serial number 19 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"19A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 th day of September, 2018.
19B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial numbershall apply after the 30 th day of September, 2018.”;

- (e) against serial number 22, in the entry in column (3), after item (b), the following item shall be inserted, namely: -

“(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.”;

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

(1)	(2)	(3)	(4)	(5)
"29A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil”;

- (g) against serial number 36, in the entry in column (3), in item (c), for the words “fifty thousand”, the words “two lakhs” shall be substituted;

- (h) after serial number 36 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Nil	Nil”;

- (i) after serial number 39 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
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“39A	Heading 9971	Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR). <i>Explanation.-</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,- (i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or (ii) who is treated as a person resident outside India under the Foreign Exchange Management (International Financial Services Centre) Regulations, 2015; or (iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.	Nil	Nil”;
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(j) against serial number 45, in the entry in column (3),-

(i) in item (a), after sub-item (ii), the following sub-item shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(ii) in item (b), after sub-item (iii), the following sub-item shall be inserted, namely:-

“(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(iii) in item (c), after sub-item (ii), the following sub-item shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(k) after serial number 53 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“53A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil”;

(l) against serial number 54, in the entry in column (3), after item (g), the following item shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

(m) against serial number 60, in the entry in column (3), the words “the Ministry of External Affairs,” shall be omitted;

(n) after serial number 65 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“65A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (22 of 2005).	Nil	Nil”;

(o) against serial number 66, in the entry in column (3),-

(i) after item (a), the following item shall be inserted, namely:-

“(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;”;

(ii) in item (b),-

(A) in sub-item (iv), the words “upto higher secondary” shall be omitted;

(B) after sub-item (iv), the following sub-item shall be inserted, namely:-

“(v) supply of online educational journals or periodicals;”;

(C) in the proviso, for the word, brackets and letter “entry (b)”, the words, brackets and letters “sub-items (i), (ii) and (iii) of item (b)” shall be substituted;

(D) after the proviso, the following proviso shall be inserted, namely:-

“Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent; or

(ii) education as a part of an approved vocational education course.”;

(p) against serial number 77, in the entry in column (3), in item (c), for the words “five thousand”, the words “seven thousand five hundred” shall be substituted;

(q) against serial number 81, for the entry in column (3), the following entry shall be substituted, namely: -

“Services by way of right to admission to-

(a) circus, dance, or theatrical performance including drama or ballet;

(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;

(c) recognised sporting event;

(d) planetarium,
where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.”.

By order,
Sd/-

Principal Secretary (E&T).

Note: -The principal notification was published vide notification No. 12/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, vide number **No. EXN-F(10)-15/2017**, dated the 30th June, 2017 and was last amended by notification No.47/2017 - State Tax (Rate), dated the 15th November, 2017 vide number No. EXN-F(10)-20/2016-Vol.1, dated the 15th November, 2017.

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 3/2018-State Tax (Rate)

Shimla-2, the 24th January, 2018

No.EXN-F(10)-6/2018.—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 No.13/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, vide number No. EXN-F(10)-15/2017, dated the 30th June, 2017, with effect from 25th January, 2018, namely:-

In the said notification,-

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

(1)	(2)	(3)	(4)
“5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017.”;

- (ii) in the Explanation, after clause (e), the following clause shall be inserted, namely: -
‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).’.

By order,
Sd/-

Principal Secretary (E&T).

Note: -The principal notification was published vide notification No. 13/2017-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. 33/2017 - State Tax (Rate), dated the 15th November, 2017 vide number No. EXN-F(10)-39/2017, dated the 15th November, 2017.

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 4/2018-State Tax (Rate)

Shimla-2, the 24th January, 2018

No.EXN-F(10)-6/2018.—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, with effect from 25th January, 2018, namely:-

- (a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay state tax on supply of the said services, on the consideration received in the form of construction service referred to in clause(a) above and in the form of development rights referred to in clause(b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

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

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 5/2018-State Tax (Rate)

Shimla-2, the 24th January, 2018

No.EXN-F(10)-6/2018.—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 hereby exempt the intra-State supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the state tax as is leviable on the consideration paid to the Government in the form of Government's share of profit petroleum, with effect from 25th January, 2018.

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

WHEREAS, the draft Development Plan for Kullu-Bhunter Agglomeration of Kullu Valley Planning Area was published by the Director, Town and Country Planning Department, Himachal Pradesh under sub-section (1) of section 19 of the Town and Country Planning Act, 1977 (Act No. 12 of 1977) read with rule 11 of the Himachal Pradesh Town and Country Planning Rules, 2014 vide Notice No. HIM/TP/PJT/D.P. Kullu-Bhunter /2004/VolIV/16673-89 dated 18.11.2016 in the Rajpatra, Himachal Pradesh on 21st November, 2016 for inviting objection(s) and suggestion(s), which were duly considered and modifications were made, wherever required and same was submitted to the Government for approval on 11.04.2017;

NOW, THEREFORE, in exercise of the powers conferred by sub-section (1) of section 20 of the Act *ibid*, the Governor, Himachal Pradesh is pleased to approve the Development Plan for Kullu-Bhunter Agglomeration of Kullu Valley Planning Area, without any modification. It has been hosted at the official website of Department of Town and Country Planning, Himachal Pradesh [www.tcp.hp.gov.in](http://tcp.hp.gov.in) with URL http://tcp.hp.gov.in/Application/uploadDocuments/developmentPlan/PlanDoc020171223_161230.pdf The same may be deemed to have been published in the Official Gazette of Himachal Pradesh with fore-referred URL linkage as required under sub-section (4) of section 20 of the Act *ibid*. A Notice is hereby given that a copy of the said Development Plan is available for inspection during office hours in the following offices:—

1. The Director,
Town and Country Planning Department,
Nagar Yojana Bhawan, Block No. 32-A,
Vikas Nagar, Kasumpti, Shimla-9.
2. The Town and Country Planner,
Divisional Town Planning Office, Kullu,
District Kullu, Himachal Pradesh.
3. The Executive Officer,
Municipal Council, Kullu,
District Kullu, Himachal Pradesh.
4. The Secretary,
Nagar Panchayat Bhunter,
District, Kullu. Himachal Pradesh.

The said Development Plan shall come into operation from the date of publication of this Notification in the official Gazette.

By order,
(TARUN KAPOOR),
Additional Chief Secretary (TCP).

[Authoritative English Text of this Department Notification No. EXN-F(10)-6/2018 dated 02/02/2018 required under clause(3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 2nd February, 2018

No.EXN-F(10)-6/2018.—In the Notification No. 5/2018-State Tax (Rate) dated 24th Jan., 2018 published in the Gazette of Himachal Pradesh, Ordinary, *vide* No. EXN-F(10)-6/2018, dated

24th January, 2017, after the words, “profit petroleum” and before the sign and words “ , with effect from” , the words “consideration paid to the Central Government in the form of Central Government’s share of profit petroleum as defined in the contract entered in to by the Central Government in this behalf” shall be read;

2. In the Notification No. 6/2018-State Tax (Rate) dated 24th Jan., 2018 published in the Gazette of Himachal Pradesh, Ordinary, vide No. EXN-F(10)-6/2018, dated 24th January, 2017:

- (i) in entry No. A(vi), for the words “**All goods**”, the words and signs “**Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork**” shall be read;
- (ii) in entry No. C(ii), for the words and sign “**boiled confectionery]**”, the words “ **boiled confectionery**” shall be read;
- (iii) in entry No. C(iv), for the words and sign, “**Phosphoric acid]**”, the words, “**Phosphoric acid**” shall be read; and
- (iv) in entry No. D(i), for the words and sign “**Bio-fuels**”, the words and signs, “**Bio-fuels]**” shall be read.

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

In the Court of Shri Rahul Chauhan, HPAS, Sub-Divisional Magistrate Chamba, District
Chamba (H. P.)

Case No./2017

Jitender Kumar s/o Shri Mangat Ram, Village & Pargana Udaipur, Tehsil & District Chamba, H.P. aged 27 year (Husband) .

and

Merenu Kumari s/o Sh. Sardari, Resident of Village Padhari, P.O. Uteep, Tehsil &, Distt. Chamba, H.P., aged 24 years (Wife) . . Applicant.

Versus

The General Public

Subject.—Registration of Marriage under Section 15 of the Special Marriage Act, 1954.

PUBLIC NOTICE

Whereas, the above named applicants have made an application before me under Section 15 of the Special Marriage Act, 1954 and other relevant records alongwith affidavits stating therein that they have solemnized their marriage on dated 28-1-2016 at Village Udaipur but could not be entered in the records of Gram Panchayat Udaipur, Development Block Chamba, H.P. well in time.

26.	Sh. Ram Murti Bisht, AAG	19/12/2017	12/1/2018
27.	Sh. P.M. Negi, AAG	20/12/2017	12/1/2018
28.	Sh. Vikram Thakur, DAG	19/12/2017	12/1/2018
29.	Sh. Pushpinder Jaswal, DAG	21/12/2017	12/1/2018
30.	Sh. Pankaj Negi, DAG	01/01/2018	12/1/2018
31.	Sh. Rajinder Sharma, DAG	26/12/2017	12/1/2018

By order,
Sd/-
Principal Secretary (Home).

[Authoritative English text of this Department Corrigendum No. EXN-F(10)-6/2018 dated 20/02/2018 required under clause(3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 20th February, 2018

No. EXN-F(10)-6/2018.—In the Corrigendum dated 2nd February, 2018 published in the Gazette of Himachal Pradesh vide No. EXN-F(10)-6/2018, dated 2nd February, 2018 at pages 10282 to 10283, the figures, words and sign "24th January, 2017" appearing in the 1st and 2nd paras may be read as "24th January, 2018".

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

ब अदालत तहसीलदार एवं कार्यकारी दण्डाधिकारी, तहसील भुन्तर,
जिला कुल्लू, हि0 प्र0

केस नं०—BT /

श्रीमती आरती सोहल पुत्री श्री रघुवीर सिंह सोहल, निवासी वर्तमान पता पत्नी श्री कृष्ण चन्द, निवासी गांव कलेहली, डाकघर बजौरा, तहसील भुन्तर, जिला कुल्लू, हि0 प्र0।

बनाम

सर्वसाधारण एवं आम जनता

विषय.— प्रार्थना—पत्र अधिनियम धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

श्रीमती आरती सोहल पुत्री श्री रघुवीर सिंह सोहल, निवासी वर्तमान पता पत्नी श्री कृष्ण चन्द, निवासी गांव कलेहली, डाकघर बजौरा, तहसील भुन्तर, जिला कुल्लू, हि0 प्र0 ने इस कार्यालय में प्रार्थना—पत्र मय

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 6/2018-State Tax (Rate)

Shimla-2, the 24th January, 2018

No.EXN-F(10)-6/2018.—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, hereby makes the following amendments in the notification 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) after S. No. 76 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“76A	13	Tamarind kernel powder”;
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- (ii) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“78A	1404 or 3305	Mehendi paste in cones”;
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- (iii) after S. No. 103A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“103B	2302	Rice bran (other than de-oiled rice bran)”;
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- (iv) in S. No. 165, in column (3), the words, “to household domestic consumers or”, shall be omitted;

- (v) after S. No. 165 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers”;
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- (vi) in S. No. 198A, for the entry in column (3), the entry “All goods”, shall be substituted;

- (vii) in S. No. 219A, for the entry in column (3), the entry “Corduroy fabrics, velvet fabrics”, shall be substituted;

(viii) in S. No. 224A, for the entry in column (2), the entry “6309 or 6310”, shall be substituted;

(ix) after S. No. 243 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads”;
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(B) in Schedule II-6%, -

(i) after S. No. 32A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

“32AA	1704	Sugar boiled confectionery”;
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(ii) after S. No. 46A and the entries relating thereto, the following serial number and the entries shall be substituted, namely: -

“46B	2201	Drinking water packed in 20 litres bottles”;
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(iii) in S. No. 56, for the entry in column (2), the entry “28 or 38”, shall be substituted;

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

“57B	2809	Fertilizer grade phosphoric acid”;
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(v) in S. No. 59, for the entry in column (2), the entry “29 or 3808 93”, shall be substituted;

(vi) after S. No. 78 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“78A	3808	The following Bio-pesticides, namely -
		1 Bacillus thuringiensis var. israelensis
		2 Bacillus thuringiensis var. kurstaki
		3 Bacillus thuringiensis var. galleriae
		4 Bacillus sphaericus
		5 Trichoderma viride
		6 Trichoderma harzianum
		7 Pseudomonas fluorescens
		8 Beauveria bassiana
		9 NPV of Helicoverpa armigera
		10 NPV of Spodoptera litura
		11 Neem based pesticides
		12 Cymbopogon

- (vii) after S. No. 80 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“80A	3826	Bio-diesel”;
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- (viii) for S. No. 99A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely: -

“99A	4418	Bamboo wood building joinery”
99B	4419	Tableware and Kitchenware of wood”;

- (ix) S. No. 103 and the entries relating thereto shall be omitted;
- (x) S. No. 104 and the entries relating thereto shall be omitted;
- (xi) in S. No. 133, in column (3), after the words, “Absorbent cotton wool”, the words and brackets, “[except cigarette filter rods]”, shall be added;
- (xii) in S. No. 147, for the entry in column (3), the entry “Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806”, shall be substituted;
- (xiii) after S. No. 195A, and entries relating thereto the following serial number and the entries shall be inserted, namely: -

“195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers”;
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(C) in Schedule III-9%, -

- (i) in S. No. 3, in column (3), after the words “derived from vegetable products” the words and brackets, “[other than tamarind kernel powder]”, shall be added;
- (ii) in S. No. 12, in column (3), after the words “groundnut sweets, gajak”, the words “and sugar boiled confectionery”, shall be added;
- (iii) in S. No. 24, in column (3), after the words, “matter nor flavoured”, the words, “[other than Drinking water packed in 20 litres bottles]” shall be added;
- (iv) in S. No. 39, in column (3), after the words, “other Rate Schedules for goods”, the words, “Fertilizer grade Phosphoric acid”, shall be added;
- (v) in S. No. 59, for the entry in column (3), the entry “Preparations for use on the hair [except Mehendi pate in Cones], shall be substituted;
- (vi) in S. No. 87, in column (3), after the words, “and similar products”, the words, figure and brackets, “[other than bio-pesticides mentioned against S. No. 78A of schedule -II]” shall be added;
- (vii) S. No. 99, and the entries relating thereto, shall be omitted;

(viii) in S. No. 137F, in column (3), after the words, “shingles and shakes”, the words, “[other than bamboo wood building joinery]” shall be added;

(ix) after S. No. 163 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“163A	56012200	Cigarette Filter rods”;
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(x) for S. No. 236A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel”;

(xi) in S. No. 325, for the entry in column (3), the entry “Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]” shall be substituted;

(xii) after S. No. 399 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“399A	8702	Buses for use in public transport which exclusively run on Bio-fuels”
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(D) in Schedule-IV-14%, -

(i) in S. No. 164, for the entry in column (3), the entry “Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]” shall be substituted;

(ii) after S. No. 228, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club”
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(E) in Schedule-V-1.5%, -

(i) S. No. 2, and the entries relating thereto, shall be omitted;

(ii) in S. No. 3, for the entry in column (3), the entry “Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]” shall be substituted;

- (iii) in S. No. 4, for the entry in column (3), the entry “Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]” shall be substituted;
- (iv) against S. No. 13, in column (3), the words and symbols, “[other than bangles of lac/shellac]” shall be omitted;
- (v) against S. No. 17, in column (3), for the entry, the entry “Imitation jewellery [other than bangles of lac/shellac]” shall be substituted.
- (F) in Schedule-VI-0.125%, -

- (i) in S. No. 1, for the entry in column (3), the entry, “All goods” shall be substituted;
- (ii) in S. No. 2, for the entry in column (3), the entry, “Semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;
- (iii) after S. No. 2, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)”
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- (iv) in S. No. 3, for the entry in column (3), the entry, “Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped” shall be substituted;
- (v) after S. No. 3, and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“4	7104	Synthetic or reconstructed precious stones”
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2. The notification shall come into force on the 25th January, 2018.

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

Note: - The principal notification 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 and last amended by Notification No. 41/2017-State Tax(Rate) dated 15th November, 2017 published in the Gazette of Himachal Pradesh, vide number No. EXN-F(10)-20/2016-Vol.1, dated the, 15th November, 2017.

[Authoritative English Text of this Department Notification No. EXN-F(10)-6/2018 dated 12/02/2018 required under clause(3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 12th February, 2018

No.EXN-F(10)-6/2018.—In the Notification No. 6/2018-State Tax (Rate) dated 24th Jan., 2018 published in the Gazette of Himachal Pradesh, Ordinary, vide No. EXN-F(10)-6/2018, dated 24th January, 2018,—

- (i) at page 10132, in serial No.(B) (i), for the word "substituted" read "inserted"
- (ii) at page 10132, in serial No. (B) (ii), for word "substituted" read "inserted"

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

FINANCE DEPARTMENT

NOTIFICATION

Shimla-2, the 15th February, 2018

No.Fin-2-C-(12)-3/2017.—Government of Himachal Pradesh hereby notifies the sale of Himachal Pradesh Government Stock (securities) of **10-year** tenure for an aggregate amount of **500.00 crore** (Nominal). The sale will be subject to the terms and conditions spelt out in this notification (called Specific Notification) as also the terms and conditions specified in the General Notification No.Fin-2-C(12)-11/2003 dated July 20, 2007 of Government of Himachal Pradesh.

Object of the loan

1. (i) The proceeds of the State Government Securities will be utilized for the development programme of the Government of Himachal Pradesh.

(ii) Consent of Central Government has been obtained to the floatation of this loan as required by Article 293 (3) of the Constitution of India.

Method of Issue

2. Government Stock will be sold through the Reserve Bank of India, Mumbai Office (PDO) Fort, Mumbai-400 001 by auction in the manner as prescribed in paragraph 6.1 of the General Notification No.Fin-2-C(12)-11/2003, dated July 20, 2007 at a coupon rate to be determined by the Reserve Bank of India at the yield based auction under multiple price formats.

Allotment to Non-Competitive Bidders

3. The Government Stock upto 10% of the notified amount of the sale will be allotted to eligible individuals and institutions subject to a maximum limit of 1% of the notified amount for a

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 7/2018-State Tax (Rate)

Shimla-2, the 24th January, 2018

No.EXN-F(10)-6/2018.—In exercise of the powers conferred by sub-sections (1) and (3) 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 hereby make the following further amendments in the notification No.2/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number No. EXN-F(10)-14/2017-Loose dated the 30th June, 2017, namely:-

In the said notification, -

(I) in the Schedule,

- (i) in S. No. 102, for the entry in column (3), the entry “Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake [other than rice-bran]”, shall be substituted;
- (ii) for S. No. 102A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“102A	2302	De-oiled rice bran
102B	2306	Cotton seed oil cake”;

- (iii) against S. No. 136A, in column (2), for the entry, the entry “7117” shall be substituted”;
- (iv) in S. No. 137, in column (3), after the words “used in agriculture, horticulture or forestry” the words, “other than ghamella”, shall be added;
- (v) in S. No. 148, for the entry in column (3), for the entry against item number (v), the entry “Vibhuti”, shall be substituted;
- (vi) after S. No. 150 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“151	Any chapter	“Parts for manufacture of hearing aids”;
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2. The notification shall come into force on the 25th January, 2018.

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

Note: - The principal notification No.2/2017-StateTax (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 and last amended by Notification No. 42/2017 State Tax(Rate) dated 15th November, 2017 published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-20/2016-Vol.1, dated the, 15th November, 2017.

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 8/2018-State Tax (Rate)

Shimla-2, the 24th January, 2018

No.EXN-F(10)-6/2018.—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 hereby exempt the state tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No. 1/2017 -State Tax (Rate), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

Table

S. No.	Chapter, Heading, Sub- heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%

3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation.- For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	9%
4.	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S.No.3	6%

Explanation –For the purposes of this notification, -

- (i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961 (43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and
- (ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.

2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Central Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.

3. This notification shall come into force with effect from the 25th January, 2018.

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

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 9/2018-State Tax (Rate)

Shimla-2, the 24th January, 2018

No.EXN-F(10)-6/2018.—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) (hereafter in this notification referred to as “the said Act”) read with sub-section (3) of section 11 of the said Act, 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 amendments in the notification of the notification No. 45/2017-State Tax (Rate), dated the 15th November, 2017,

published in the Gazette of Himachal Pradesh vide number EXN-F(10)-20/2016-Vol.1, dated the 15th November, 2017, namely:-

In the said notification, -

(1) in the Table, -

(a) against serial number 1, -

(i) in column (2), for the entry, the following entry shall be substituted, namely: -

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”;

(ii) in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted;

(b) against serial numbers 2 and 4, in column (4), for the words “Department of Scientific and Research”, the words “Department of Scientific and Industrial Research”, shall be substituted.

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

“*Explanation 2*.- For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

3. This notification shall come into force with effect from the 25th January, 2018.

By order,

Sd/-

Principal Secretary (E&T).

[Authoritative English text of this Department Notification No.EXN-F(10) 14/2018 dated 23/03/2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 10/2018-State Tax (Rate)

Shimla-2, the 23rd March, 2018

No. EXN-F(10)-14/2018.—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, hereby makes the following further amendment in the notification of the Government of Himachal Pradesh, in the Notification No. 8/2017–State Tax (Rate), dated 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXNF(10)-14/2017-Loose, dated 30th June, 2017, and amended *vide* notification No. EXN-F(10)-38/2017, dated the 15th November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-38/2017, dated 15th November, 2017, namely:—

In the said notification, for the figures, letters and words “31st day of March, 2018”, the figures, letters and words “30th day of June, 2018” shall be substituted.

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

Note.—The principal Notification No. 8/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated 30th June, 2017, and amended *vide* notification No. EXN-F(10)-38/2017, dated 15th November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-38/2017, dated 15th November, 2017.

**In the Court of Sh. Jeevan Kumar, Assistant Collector, Grade-1, Bharmour,
District Chamba, Himachal Pradesh**

Sh. Prithiya Ram s/o Sh. Jagta, Village Chagni, Post Office Greema, Tehsil Bharmour,
District Chamba, H. P.

Versus

General Public

Proclamation under order 5 Rule 20 C.P.C. under section 37 of Himachal Pradesh Land Revenue Act, 1954.

Whereas, Sh. Prithiya Ram s/o Sh. Jagta, Village Chagni, Post Office Greema, Tehsil Bharmour, District Chamba, H. P. has filed an application alongwith an affidavit and other relevant documents regarding the correction of name in revenue record which is wrongly recorded as Prithiya s/o Sh. Jagta, Mohal Diyoki.

Commissioner (Central), Chandigarh, Kendriya Sadan, Sector-9A, Chandigarh as official member of the State Building and Other Construction Workers' Advisory Committee (hereinafter referred to as the "State Advisory Committee") to advise the State Government on such matters arising out of the administration of this Act as may be referred to it.

By order,
Sd/-

Addl. Chief Secretary (Labour & Employment).

[Authoritative English Text of this Department Notification No. EXN-F(10)-33/2017 dated 26-05-2018 required under clause(3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No.11/2018-State Tax (Rate)

Shimla-2, the 26th May, 2018

No. EXN-F(10)-33/2017.—In exercise of the powers conferred by sub-section (3) of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (Act No. 10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, hereby makes the following further amendments in the Notification No. 4/2017-State Tax (Rate) dated 30th June, 2017 published in the official Gazette of Himachal Pradesh on 30th June, 2017 *vide* number EXN-F(10)-14/2017-Loose dated 30th June, 2017, namely:—

In the said notification, after Sr. No.6 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
7.	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person

2. This notification shall come into force with effect from the 28th day of May, 2018.

By order,

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

Note.—The principal Notification No. 4/2017-State Tax(Rate) dated 30th June, 2017 was published in the official Gazette of Himachal Pradesh on 30th June, 2017 *vide* number EXN-F(10)-14/2017-Loose and amended by Notification No. 36/2017-State Tax(Rate) dated 15th November, 2017 published in the Gazette of Himachal Pradesh on 18th November, 2017 *vide* number EXN-F(10)-39/2017 and amended by Notification No.43/2017-State Tax(Rate) dated 15th November, 2017 published in the Gazette of Himachal Pradesh on 18th November, 2017 *vide* number EXN-F(10)-20/2016-Vol.I.

आबकारी एवं कराधान विभाग

अधिसूचना संख्या: 22/2018—राज्य कर

शिमला—2, 25 मई, 2018

संख्या ई.एक्स.एन.—एफ(10)—14/2018.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर, रजिस्ट्रीकृत व्यक्तियों के ऐसे वर्ग के लिए, जिन्होंने प्ररूप जीएसटी टीआरएन—1 में घोषणा प्रस्तुत कर दी थी, किन्तु 27 दिसम्बर, 2017 को या उसके पूर्व सामान्य पोर्टल पर फाईल नहीं की थी, अक्टूबर, 2017 से अप्रैल, 2018 के प्रत्येक मास के लिए प्ररूप जीएसटीआर—3ख में विवरणी देने में असफल रहने के लिए, उक्त अधिनियम की धारा 47 के अधीन संदेय विलम्ब फीस का अधित्यजन करते हैं:

परन्तु ऐसे रजिस्ट्रीकृत व्यक्ति 10 मई, 2018 को या उसके पूर्व प्ररूप जीएसटी टीआरएन—1 में घोषणा और 31 मई, 2018 को या उसके पूर्व, उन प्रत्येक महीनों के लिए प्ररूप जीएसटीआर—3ख में विवरणी फाईल करेंगे।

आदेश द्वारा,

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

[Authoritative English Text of this Department Notification No. EXN-F(10)-14/2018 dated 25-05-2018 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 22/2018-State Tax

Shimla-2, the 25th May, 2018

No. EXN-F(10)-14/2018.—In exercise of the powers conferred by section 128 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to waive the late fee payable under section 47 of the said Act for failure to furnish the return in **FORM GSTR-3B** by the due date

टिप्पणः—मूल अधिसूचना संख्या: ई.एक्स.एन.-एफ.(10)-14/2017-लूज़ तारीख 30 जून, 2017 द्वारा राजपत्र, हिमाचल प्रदेश में अधिसूचना सं० 8/2017-राज्य कर (दर), तारीख 30 जून, 2017 प्रकाशित की गई थी और संख्या: ई.एक्स.एन.-एफ.(10)-14/2018 तारीख 23 मार्च, 2018 द्वारा अन्तिम बार संशोधित तथा राजपत्र, हिमाचल प्रदेश में अधिसूचना संख्या 10/2018 तारीख 23 मार्च, 2018 द्वारा प्रकाशित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-33/2017, dated 03-07-2018 as required under clause (3) of article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 12/2018- State Tax (Rate)

Shimla-2, the 3rd July, 2018

No. EXN-F(10)-33/2017.—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, hereby makes the following further amendment in the notification of the Government of Himachal Pradesh, No.8/2017 – State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017, and last amended *vide* notification No. 10/2018-State Tax (Rate), dated the 23rd March, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2018, dated the 23rd March, 2018, namely:—

In the said notification, for the figures, letters and words “30th day of June, 2018”, the figures, letters and words “30th day of September, 2018” shall be substituted.

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

Note.—The principal notification No.8/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017-Loose, dated the 30th June, 2017 and last amended *vide* notification No.10/2018-State Tax (Rate), dated the 23rd March, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXNF(10)-14/2018, dated the 23rd March, 2018.

ब अदालत श्री प्रकाश चन्द शर्मा, सहायक समाहर्ता प्रथम श्रेणी, पधर, तहसील पधर, जिला मण्डी (हि० प्र०)

उनवान मुकद्दमा : 37(2)

तारीख पेशी : 23-07-2018

शेर सिंह पुत्र श्री पिकलू राम, निवासी साहल, डा० कुन्नु, तहसील पधर, जिला मण्डी, हि० प्र०

प्रार्थी।

बनाम

आम जनता

प्रत्यार्थी।

आवेदन पत्र.—जेर धारा 37(2) के अन्तर्गत नाम दुरुस्त करने बारा।

- (c) Consolidate and assess requirement of interventions at the block level.
- (d) Considering the need, each line Department at the block level to propose their action plan at the Block level for inclusion in the DCP.
- (e) Involve PRI members actively in assessing the need and seek their suggestions.
- (f) Submit the Block Convergence Plan to the District authorities for inclusion in the DCP and approval of Deputy Commissioner.

The Committees will meet at least once in six month or earlier as and when required on the notice of the Chairperson and will submit its review report to District Convergent Plan Committee clearly outlining the action taken at block level and support required from the State Govt.

By order,
(NISHA SINGH),
Sd/-
Addl. Chief Secretary (SJ&E).

[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 13/2018-State Tax (Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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, hereby makes the following further amendments in the Notification No.11/2017- State Tax (Rate), dated the 28th June, 2017, published in the Gazette of Himachal Pradesh, *vide* no. EXN-F(10-15/2017), dated the 30th June, 2017, namely:—

In the said notification, in the Table, —

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

(3)	(4)	(5)
“(i) 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	2.5	Provided that credit of input tax charged on goods and services used in

<p>consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent;</p> <p><u>Explanation 1:</u> This item includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such a supply is not event based or occasional.</p> <p><u>Explanation 2:</u> This item excludes the supplies covered under the Sl. No. 7 (v)</p> <p><u>Explanation 3:</u> “declared tariff” includes 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.</p>		<p>supplying the service has not been taken [Please refer to Explanation no. (iv)]</p>
<p>(ia) 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.</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 Explanation no. (iv)]”;</p>

b. in items (ii), (vi) and (viii),—

A. for the words “declared tariff”, wherever they occur, the words “value of supply” shall be substituted;

B. the Explanation shall be omitted;

c. for item (v), and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(v)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/indoor functions that are event based and occasional in nature.	9	-”;

(ii) against serial number 9, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: —

(3)	(4)	(5)
“(vi) Multimodal transportation of goods. <i>Explanation.—</i> (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea; (c) “multimodal transporter” means a person who,- (a) enters into a contract under which he undertakes to perform multimodal transportation against freight, and; (b) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.	6	—
(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	—”;

(iii) for serial number 22 and the entries relating thereto, the following shall be substituted, namely:—

(1)	(2)	(3)	(4)	(5)
“22	Heading 9984 (Telecommunications, broadcasting and information supply services.)	(i) Supply consisting only of e-book <i>Explanation.-</i> For the purposes of this notification, “e-books” means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device. (ii) Telecommunications, broadcasting and information supply services other than (i) above.	2.5 9	- -”.

By order,
(JAGDISH CHANDER SHARMA),
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. 1/2018-State Tax (Rate), dated the 24th January, 2018 vide number EXN-F(10)-6/2018, dated the 24th January, 2018, with effect from 25th January, 2018.

[Authoritative English text of this Department Notification No. EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT
NOTIFICATION No.14/2018-State Tax(Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—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, hereby makes the following further amendments in the Notification 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 4, in the entry in column (3), the words “Central Government, State Government, Union territory, local authority or” shall be omitted;
- (b) against serial number 5, in the entry in column (3), the words “Central Government, State Government, Union territory, local authority or” shall be omitted;
- (c) after serial number 9C and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“9D	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) to its residents (aged 60 years or more) against consideration upto Twenty Five Thousand rupees per month per member provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil”;

- (d) after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“10A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.	Nil	Nil”;

- (e) against serial number 14, in the entry in column (3), for the words “declared tariff”, the words “value of supply” shall be substituted;
- (f) against serial number 19A, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- (g) against serial number 19B, in the entry in column (5), for the figures “2018”, the figures “2019” shall be substituted;
- (h) after serial number 24 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“24A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil”;

- (i) after serial number 31 and the entries relating thereto, the following serial **numbers** and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“31A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organization to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948).	Nil	Nil
31B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil”;

- (j) after serial number 34 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“34A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil”;

- (k) against serial number 36A, in the entry in column (3), after the figures “36” the word and figures “or 40” shall be inserted;

- (l) after serial number 47 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“47A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil”;

- (m) after serial number 55 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil”;

- (n) after serial number 65A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“65B	Heading 9991 or any other Heading	<p>Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.</p> <p><i>Explanation.</i>—“mining lease holder” means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.</p>	Nil	<p>Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of Goods and Services Tax deposited by mining lease holders on royalty is more than the Goods and Services Tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of Goods and Services Tax paid by mining lease holders is less than the amount of Goods and Services Tax exempted, the exemption shall be restricted to such amount as is equal to the amount of Goods and Services Tax paid by the mining lease holders and the ERCC shall pay the difference between Goods and Services Tax exempted on the service</p>

				provided by State Government to the ERCC of assignment of right to collect royalty and Goods and Services Tax paid by the mining lease holders on royalty.”;
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- (o) after serial number 77 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
“77A	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,— (i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.	Nil	Nil”;

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

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

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 *vide* number EXN-F(10)-15/2017), dated the 30th June, 2017 and was last amended by notification No. 2/2018 - State Tax (Rate), dated the 24th January, 2018 published *vide* number EXN-F(10)-6/2018), dated the 24th January, 2018, with effect from 25th January, 2018.

[Authoritative English Text of this Department Notification No.EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 15/2018-State Tax(Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—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 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 10 and the entries, the following serial number and the entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.”;

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

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

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, *vide* Notification No. EXN-F(10)-39/2017 dated 18th November, 2017 and was last amended by Notification No. 3/2018-State Tax (Rate), dated the 24th January, 2018 published *vide* number EXN-F(10)-6/2018, dated the 24th January, 2018, with effect from 25th January, 2018.

[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 16/2018-State Tax (Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—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, hereby makes the following amendments in the Notification No.14/2017- 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 first paragraph,—

- (i) after the words “State Government” the words “or Union territory” shall be inserted;
- (ii) after the word “Constitution” the words “or to a Municipality under article 243W of the Constitution” shall be inserted.

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

Note:— The principal notification No. 14/2017 - 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.

[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 17/2018-State Tax (Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—In exercise of the powers conferred by sub-section (3) of section 8 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 so to do for the purpose of clarifying the scope and applicability of the notification 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, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:—

“Explanation.—For the purposes of this item the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities”

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
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. 1/2018-State Tax (Rate), dated the 24th January, 2018 published vide number EXN-F(10)-6/2018), dated the 24th January, 2018, with effect from 25th January, 2018.

[Authoritative English text of this Department Notification No. EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 18/2018-State Tax (Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—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, hereby makes the following amendments in the Notification 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) after S. No. 102 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:

“102 A.	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)”;
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(ii) in S. No. 123, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
“2515 (except 2515 1210, 2515 1220, 2515 1290) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than polished stone which is ready to use”;

- (iii) after S. No. 170 and the entries relating thereto, the following serial numbers and the entries shall be inserted

“170A	2809	Fertilizer grade phosphoric acid”;
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- (iv) in S. No. 215, in the entry in column (3), the comma and words “, including coir pith compost put up in unit container and bearing a brand name” shall be inserted in the end;
- (v) in S. No. 219, for the entry in column (3), the entry “Coir mats, matting, floor covering and handloom durries”, shall be substituted;
- (vi) in S. No. 219A, for the entry in column (3), the entry “all goods” shall be substituted;
- (vii) in S. No. 225, in column (3), for the figure “500” the figure “1000” shall be substituted;
- (viii) in S. No. 222, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
“61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece”;

- (ix) in S. No. 264, for the entry in column (3), the entry “Biomass briquettes or solid bio fuel pellets”, shall be substituted;

(B) in Schedule II-6%, —

- (i) S. No. 57B and the entries relating thereto shall be omitted;
- (ii) after S. No. 96 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“96A	4409	Bamboo flooring”;
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- (iii) in S. No. 146, in the entry in column (3), the words “except the items covered in 219 in Schedule II”, shall be inserted in the end;
- (iv) S. No. 147 and the entries relating thereto shall be omitted;
- (v) after S. No. 185 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“185A	7419 99 30	Brass Kerosene Pressure Stove”;
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- (vi) after S. No. 195 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“195AA	8420	Hand operated rubber roller”;
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- (vii) after S. No. 206 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“206A	87	Fuel Cell Vehicles ” ;
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- (viii) after S. No. 231 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“231B	9607	Slide fasteners”;
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- (ix) in S. No. 235, for entries in columns (2) and (3), the following entries shall be substituted, namely:

(2)	(3)
“96190030, 96190040, 96190090	or All goods”;

(C) in Schedule III-9%, —

- (i) in S. No. 25, in column (3), after the words, “of any strength”, the words, and brackets “[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]” shall be inserted;
- (ii) after S. No. 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather”;

- (iii) after S. No. 54A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“54B	3214	Glaziers’ putty, grafting putty, resin cements, caulking compounds and other mastics; painters’ fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like” ;
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- (iv) in S. No. 137, in column (3), after the words, “or end-jointed” the words and brackets, “[other than bamboo flooring]” shall be added;
- (v) in S. No. 177E, in column (3), the words “except the items covered in Sl. No. 123 in Schedule I”, shall be inserted in the end;
- (vi) in S. No. 253, for the entry in column (3), the entry “Other articles of copper [other than Brass Kerosene Pressure Stove]” shall be substituted;
- (vii) after S. No. 319 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415”;
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- (viii) in S. No. 321, for the entry in column (3), the entry “Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]” shall be substituted;
- (ix) after S. No. 341 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“341A	8450	Household or laundry-type washing machines, including machines which both wash and dry” ;
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- (x) after S. No. 376A and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“376AA	8507 60 00	Lithium-ion Batteries
376AB	8508	Vacuum cleaners
376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor”;

- (xi) after S. No. 378 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545” ;
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(xii) after S. No. 383B and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm” ;
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(xiii) after S. No. 401 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)” ;
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(xiv) after S. No. 402 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles” ;
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(xv) after S. No. 403 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]” ;
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(xvi) in S. No. 446, for entries in columns (2) and (3), the following entries shall be substituted, namely:—

(2)	(3)
“9607 20 00	Parts of slide fasteners”;

(xvii) after S. No. 449A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations”;
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(D) in Schedule-IV-14%,—

(i) S. Nos. 20, 21, 22, 24 and the entries relating thereto, shall be omitted;

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- (ii) S. No. 120, and the entries relating thereto, shall be omitted;
 - (iii) S. No. 130, and the entries relating thereto, shall be omitted;
 - (iv) in S. No. 139, for the entry in column (3), the entry “Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery” shall be substituted;
 - (v) S. Nos. 140, 141, 142 and the entries relating thereto, shall be omitted;
 - (vi) S. No. 146 and the entries relating thereto, shall be omitted;
 - (vii) in S. No. 154, for the words, figures and brackets “[other than computer monitors not exceeding 20 inches and set top box for television]”, the words, figures and brackets “[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]” shall be substituted;
 - (viii) S. No. 167 and the entries relating thereto, shall be omitted;
 - (ix) S. No. 171 and the entries relating thereto, shall be omitted;
 - (x) S. No. 175 and the entries relating thereto, shall be omitted;
 - (xi) S. No. 224 and the entries relating thereto, shall be omitted.
2. This notification shall come into force on the 27th July, 2018.

By order,
Sd/-
(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. 6/2018 State Tax (Rate) dated 24th January, 2018 published vide number EXN-F(10)-6/2018, dated 24th January, 2018.

[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 19/2018-State Tax (Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—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, hereby makes the following further amendments in the notification No. 2/2017-State Tax (Rate), dated the 30th June, 2017, published

पंचायत समिति नारकण्डा, जिला शिमला के नव-निर्वाचित अध्यक्ष व उपाध्यक्ष के नाम व पते नीचे दी गई सारणी अनुसार सर्वसाधारण की जानकारी हेतु अधिसूचित करता हूं:—

क्र० सं०	पद का नाम	निर्वाचित अध्यक्ष व उपाध्यक्ष का नाम व पता
1.	अध्यक्ष	श्रीमती रजनी पत्नी श्री जय प्रकाश, ग्राम बड़ोली, तहसील कुमारसैन, जिला शिमला, हि० प्र०।
2.	उपाध्यक्ष	श्री पवन कुमार पुत्र श्री धर्मपाल, गांव व डाकघर भुट्टी, तहसील कुमारसैन, जिला शिमला, हि० प्र०।

हस्ताक्षरित /—
अमित कश्यप (भा०प्र०से०),
उपायुक्त,
शिमला, जिला शिमला, हि० प्र०।

[Authoritative English text of this Department Notification No. EXN-F(10)-24/2018, dated 23-10-2018 as required under clause(3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 23rd October, 2018

No. EXN-F(10)-24/2018.—(i) In the notification No. 18/2018—State Tax (Rate), dated the 27th July, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-24/2018, dated 27th July, 2018, at page No. 3580, in point No. (B), the entry No. (vi), *shall be read* :

(vi) for S. No. 195A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely :—

“195A	8420	Hand operated rubber roller
195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers”;

(ii) In the notification No. 19/2018—State Tax (Rate), dated the 27th July, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-24/2018, dated 27th July, 2018, at page No. 3584, the entries mentioned in the table below entry No. (iv), *shall be read* :

“114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope”;

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

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- (ii) S. No. 120, and the entries relating thereto, shall be omitted;
 - (iii) S. No. 130, and the entries relating thereto, shall be omitted;
 - (iv) in S. No. 139, for the entry in column (3), the entry “Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery” shall be substituted;
 - (v) S. Nos. 140, 141, 142 and the entries relating thereto, shall be omitted;
 - (vi) S. No. 146 and the entries relating thereto, shall be omitted;
 - (vii) in S. No. 154, for the words, figures and brackets “[other than computer monitors not exceeding 20 inches and set top box for television]”, the words, figures and brackets “[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]” shall be substituted;
 - (viii) S. No. 167 and the entries relating thereto, shall be omitted;
 - (ix) S. No. 171 and the entries relating thereto, shall be omitted;
 - (x) S. No. 175 and the entries relating thereto, shall be omitted;
 - (xi) S. No. 224 and the entries relating thereto, shall be omitted.
2. This notification shall come into force on the 27th July, 2018.

By order,
Sd/-
(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. 6/2018 State Tax (Rate) dated 24th January, 2018 published vide number EXN-F(10)-6/2018, dated 24th January, 2018.

[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 19/2018-State Tax (Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—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, hereby makes the following further amendments in the notification 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:—

(I) In the said notification,—

(i) in the Schedule,

(i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“92 A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass”;
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(ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“93 B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks”;
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(iii) For S. No. 102 A and entries relating thereto, the following shall be substituted,—

“102A.	2306	De-oiled rice bran Explanation.—The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25 th January, 2018”;
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(iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“114A	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope
114B	44 or 68	Deities made of stone, marble or wood ”;

(v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely:—

“117	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India”;
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(vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“132A	53	Coir pith compost other than those put up in unit container and,— (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]”;
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(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“146A	96190010 or 96190020	Sanitary towels (pads) or sanitary napkins; tampons”;
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(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”
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2. This notification shall come into force on the 27th July, 2018.

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

Note.— The principal notification No.2/2017-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, published vide number EXN-F(10)-20/2016-Vol.1, dated the 15th November, 2017 and last amended by Notification No. 07/2018 -State Tax(Rate) dated 24th January, 2018 published vide number EXN-F(10)-6/2018, dated 24th January, 2018, with effect from 25th January, 2018.

[*Authoritative English text of this Department Notification No.EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India.*]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 20/2018-State Tax (Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of Section 54 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 No. 5/2017-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 opening paragraph the following proviso shall be inserted, namely,

“Provided that,—

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

पंचायत समिति नारकण्डा, जिला शिमला के नव-निर्वाचित अध्यक्ष व उपाध्यक्ष के नाम व पते नीचे दी गई सारणी अनुसार सर्वसाधारण की जानकारी हेतु अधिसूचित करता हूं:—

क्र० सं०	पद का नाम	निर्वाचित अध्यक्ष व उपाध्यक्ष का नाम व पता
1.	अध्यक्ष	श्रीमती रजनी पत्नी श्री जय प्रकाश, ग्राम बड़ोली, तहसील कुमारसैन, जिला शिमला, हि० प्र०।
2.	उपाध्यक्ष	श्री पवन कुमार पुत्र श्री धर्मपाल, गांव व डाकघर भुट्टी, तहसील कुमारसैन, जिला शिमला, हि० प्र०।

हस्ताक्षरित /—
अमित कश्यप (भा०प्र०से०),
उपायुक्त,
शिमला, जिला शिमला, हि० प्र०।

[Authoritative English text of this Department Notification No. EXN-F(10)-24/2018, dated 23-10-2018 as required under clause(3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 23rd October, 2018

No. EXN-F(10)-24/2018.—(i) In the notification No. 18/2018—State Tax (Rate), dated the 27th July, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-24/2018, dated 27th July, 2018, at page No. 3580, in point No. (B), the entry No. (vi), *shall be read* :

(vi) for S. No. 195A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely :—

“195A	8420	Hand operated rubber roller
195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers”;

(ii) In the notification No. 19/2018—State Tax (Rate), dated the 27th July, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-24/2018, dated 27th July, 2018, at page No. 3584, the entries mentioned in the table below entry No. (iv), *shall be read* :

“114A	44 or 68	Deities made of stone, marble or wood
114B	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope”;

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

(vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“146A	96190010 or 96190020	Sanitary towels (pads) or sanitary napkins; tampons”;
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(viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“152	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)”
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2. This notification shall come into force on the 27th July, 2018.

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

Note.— The principal notification No.2/2017-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, published vide number EXN-F(10)-20/2016-Vol.1, dated the 15th November, 2017 and last amended by Notification No. 07/2018 -State Tax(Rate) dated 24th January, 2018 published vide number EXN-F(10)-6/2018, dated 24th January, 2018, with effect from 25th January, 2018.

[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 20/2018-State Tax (Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of Section 54 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 No. 5/2017-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 opening paragraph the following proviso shall be inserted, namely,

“Provided that,—

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and

- (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.
2. This notification shall come into force on the 27th July, 2018.

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

Note:— The principal notification No. 5/2017-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 last amended vide notification No. 44/2017-State Tax(Rate) dated 15th November, 2017 published vide number EXN-F(10)-20/2016-dated the 18th November, 2017.

[Authoritative English text of this Department Notification No. EXN-F(10)-24/2018 dated 27-7-2018 as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 21/2018-State Tax (Rate)

Shimla-2, the 27th July, 2018

No. EXN-F(10)-24/2018.—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, hereby exempts the intra-state supplies of handicraft goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as specified in the corresponding entry in column (2), from so much state tax leviable thereon under section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) as is in excess of the rate specified in column (4) of the said Table.

Explanation.—For the purpose of this notification, the expression “handicraft goods” means “Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility”

Table

Sl.No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	3406	Handcrafted candles	6 %
2.	4202 22,4202	Handbags including pouches and purses;	6 %

	29,4202 3110, 4202 3190, 4202 32, 4202 39	jewellery box	
3.	4416, 4421 99 90	Carved wood products, art ware/decorative articles of wood (including inlay work, casks, barrel, vats)	6 %
4.	4414 00 00	Wooden frames for painting, photographs, mirrors etc.	6 %
5.	4420	Statuettes & other ornaments of wood, wood marquetry & inlaid, jewellery box, wood lathe and lacquer work [including lathe and lacquer work, ambadi sisal craft]	6 %
6.	4503 90 90 4504 90	Art ware of cork [including articles of sholapith]	6 %
7.	4601 and 4602	Mats, matting and screens of vegetable material, basketwork, wickerwork and other articles of vegetable materials or other plaiting material, articles of loofah (including of bamboo, rattan, canes and other natural fibres, dry flowers (naturally dried), articles thereof, ringal, raambaan article, shola items, Kouna/chumthang (water reeds) crafts, articles of Water hyacinth, korai mat]	2.5 %
8.	4823	Articles made of paper mache	2.5 %
9.	5607, 5609	Coir articles	2.5 %
10.	56090020, 56090090	Toran, Doorway Decoration made from cotton yarn or woollen yarn and aabhala (mirror) with or without hanging flaps.	2.5%
11.	57	Handmade carpets and other handmade textile floor coverings (including namda/gabba)	2.5 %
12.	5804 30 00	Handmade lace	2.5 %
13.	5805	Hand-woven tapestries	2.5 %
14.	5808 10	Hand-made braids and ornamental trimming in the piece	2.5 %
15.	5810	Hand embroidered articles	2.5 %
16.	6117, 6214	Handmade/hand embroidered shawls of sale value not exceeding Rs. 1000 per piece	2.5 %
17.	6117, 6214	Handmade/hand embroidered shawls of sale value exceeding Rs. 1000 per piece	6 %
18.	6802	Carved stone products (e.g., statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6 %
19.	6815 99 90	Stone art ware, stone inlay work	6 %
20.	6912 00 10 6912 00 20	Tableware and kitchenware of clay and terracotta, other clay articles	6%
21.	6913 90 00	Statuettes & other ornamental ceramic articles (incl blue potteries)	6 %
22.	7009 92 00	Ornamental framed mirrors	6 %
23.	7018 10	Bangles, beads and small ware	2.5 %
24.	7018 90 10	Glass statues [other than those of crystal]	6 %

25.	7020 00 90	Glass art ware [incl. pots, jars, votive, cask, cake cover, tulip bottle, vase]	6 %
26.	7113 11 10	Silver filigree work	1.5 %
27.	7117	Handmade imitation jewellery (including natural seeds, beads jewellery, cardamom garland)	1.5 %
28.	7326 90 99	Art ware of iron	6 %
29.	7419 99	Art ware of brass, copper/ copper alloys, electro plated with nickel/silver	6 %
30.	7616 99 90	Aluminium art ware	6 %
31.	8306	Bells, gongs and like, non-electric, of base metal; statuettes, and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; (including Bidriware, Panchlogaartware, idol, Swamimalai bronze icons, dhokrajaali)	6 %
32.	9405 10	Handcrafted lamps (including panchloga lamp)	6 %
33.	9401 50, 9403 80	Furniture of bamboo, rattan and cane	6 %
34.	9503	Dolls or other toys made of wood or metal or textile material [incl wooden toys of sawantwadi, Channapatna toys, Thanjavur doll)	6 %
35.	9504	Ganjifa card	6 %
36.	9601	Worked articles of ivory, bone, tortoise shell, horn, antlers, coral, mother of pearl, seashell other animal carving material	6 %
37.	9602	Worked vegetable or mineral carving, articles thereof, articles of wax, of stearin, of natural gums or natural resins or of modelling pastes etc, (including articles of lac, shellac)	6 %
38.	9701	Hand paintings drawings and pastels (incl Mysore painting, Rajasthan painting, Tanjore painting, Palm leaf painting, basolietc)	6 %
39.	9703	Original sculptures and statuary, in metal, stone or any other material	6 %

2. This notification shall come into force on the 27th July, 2018.

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

9. The Employees Group Insurance Scheme as well as EPF/GPF will not be applicable to contractual appointee(s).

IN WITNESS the FIRST PARTY AND SECOND PARTY have herein to set their hands the day, month and year first, above written.

IN THE PRESENCE OF WITNESS:

1. _____

(Name and Full Address)

(Signature of the FIRST PARTY)

2. _____

(Name and Full Address)

(Signature of the SECOND PARTY)

[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018 dated, 06/08/2018 as required under clause (3) of article 348 of the Constitution of India]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 22/2018-State Tax (Rate)

Shimla-2 the 06th August, 2018

No. EXN-F(10)-24/2018.—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, hereby makes the following further amendment in the notification No.8/2017–State Tax (Rate), dated 30th June, 2017, published in the Gazette of Himachal Pradesh *vide* No. EXN-F(10)-14/2017-Loose, dated the 30th June, 2017 and last amended *vide* notification No.12/2018-State Tax (Rate), dated the 3rd July, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-33/2017, dated the 4th July, 2018, namely:—

In the said notification, for the figures, letters and words “30th day of September, 2018”, the figures, letters and words “30th day of September, 2019” shall be substituted.

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

Note.— The principal notification No.8/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Himachal Pradesh, *vide* Notification No. EXN-F(10)-14/2017-Loose, dated the 30th June, 2017 and last amended *vide* notification No.12/2018-State Tax (Rate), dated the 3rd July, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-33/2017, dated the 4th July, 2018.

[*Authoritative English text of this Department Notification No. EXN-F(10)-24/2018 dated 20-09-2018 required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 23/2018—State Tax (Rate)

Shimla-2, the 20th September, 2018

No. EXN-F(10)-24/2018.—In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Himachal Pradesh, No.12/2017-State Tax (Rate), dated 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2017, dated the 30th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:—

“Explanation.—For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

By order,
JAGDISH CHANDER SHARMA,
Pr. 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. 14/2018-State Tax (Rate), dated the 27th July, 2018 published *vide* number EXN-F(10)-24/2018, dated the 27th July, 2018.

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 20th September, 2018

No. EXN-F(10)-24/2018.—In the notification No. 10/2017-State Tax, dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017 dated 30th June, 2017,—

At page 3006:—

- (i) in Para No. 4, before the words “**Every electronic commerce**” the number and sign “(1)” shall be read “(2)”;
- (ii) in Para No. 5, before the words “**Every registered person**” the number and sign “(2)” shall be read “(3)”.

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

13. Repeal/Contradict.—Once these bye-laws come into force any other rules, bye-laws, policy with regard to this matter adopted by any ULB will be considered as disaffirm.

Any work done or scheme implemented under any previous rules/bye-laws will not be impugning unless until it is just opposite or completely contrary to the action to be taken under the above said bye-laws.

By order,

(LALIT KUMAR),
Executive Officer
Municipal Council Palampur.

[Authoritative English text of this Department Notification No.EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 24/2018-State Tax (Rate)

Shimla-2, the 31st December, 2018

No.EXN-F(10)-33/2018.—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 the opening paragraph, after the words, brackets and figures “sub-section (1) of section 9”, the words, brackets and figures “and sub-section (5) of section 15”, shall be inserted;

(B) in Schedule I - 2.5%,

(i) S. Nos. 23, 24 and the entries relating thereto, shall be omitted;

(ii) after S. No. 123 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: —

“123A	2515 11 00	Marble and travertine, crude or roughly trimmed”;
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(iii) S. No. 198A shall be re-numbered as S. No. 198AA, and before S. No. 198AA as so re-numbered, the following serial number and entries shall be inserted, namely:

“198A	4501	Natural Cork, raw or simply prepared”;
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(iv) in S. No. 224, for the entry in column (2), the entry “63 [other than 6305 32 00, 6309] shall be substituted;

(v) in S. No. 225, for the entry in column (3), the entry “Footwear of sale value not exceeding Rs.1000 per pair” shall be substituted;

- (vi) for S. No. 225A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely: —

“225A	6602 00 00	Walking-Sticks including seat sticks
225B	6815	Fly ash bricks or fly ash aggregate with 90 percent or more fly ash content; Fly ash blocks”;

- (vii) in S. No. 234, in the entry in column (3), , the following *Explanation* shall be inserted in the end, namely,

“*Explanation:* If the goods specified in this entry are supplied, by a supplier, along with supplies of other goods and services, one of which being a taxable service specified in the entry at S. No. 38 of the Table mentioned in notification No. 11/2017-State Tax (Rate), dated 30th June, 2017, the value of supply of goods for the purposes of this entry shall be deemed as seventy per cent of the gross consideration charged for all such supplies. The remaining thirty per cent of the gross consideration charged shall be deemed as value of the said taxable service”;

- (viii) S. No. 243A shall be re-numbered as S. No. 243B, and before S. No. 243B as so re-numbered, the following serial number and entries shall be inserted, namely:

“243A	8714 20	Parts and accessories of carriage for disabled persons”;
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(C) in Schedule II - 6%,

- (i) after S. No. 101 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

“101A	4502 00 00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)
101B	4503	Articles of natural cork such as Corks and Stoppers, Shuttlecock cork bottom
101C	4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork ”;

- (ii) S. No. 102,126 and the entries relating thereto, shall be omitted;
- (iii) S. No. 171A shall be re-numbered as S. No. 171AA, and before S. No. 171AA as so re-numbered, the following serial number and entries shall be inserted, namely:—

“171A	63053200	Flexible intermediate bulk containers”;
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- (iv) in S. No. 173, in the entry in column (3), the words and commas“walking-sticks, seat-sticks,” shall be omitted;
- (v) S. No. 177 and the entries relating thereto, shall be omitted;

(D) in Schedule III - 9%,

- (i) S. No. 121A shall be re-numbered as S. No. 121B, and before S. No. 121B as so re-numbered, the following serial number and entries shall be inserted, namely:—

"121A	4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber";
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- (ii) S. Nos. 142, 143, 144 and the entries relating thereto, shall be omitted;
- (iii) in S. No. 369A, for the entry in column (3), the entry "Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)" shall be substituted;
- (iv) after S. No. 376AA and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

"376AAA	8507	Lithium-ion accumulators (other than battery) including lithium-ion power bank";
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- (v) in S. No. 383A, in the entry in column (3), after the words "television cameras", the comma and words ",digital cameras and video camera recorders", shall be inserted;
- (vi) in S.No. 383C, in the entry in column (3), for the figure and word "68 cm", the figure and word "32 inches" shall be substituted;
- (vii) in S.No. 384, in the entry in column (3), for the figure and word "20 inches", the figure and word "32 inches" shall be substituted;
- (viii) S. No. 440A shall be re-numbered as S. No. 440B, and before S. No. 440B as so re-numbered, the following serial number and entries shall be inserted, namely:

"440A	9504	Video game consoles and machines, articles of funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment [other than playing cards, ganjifa card, chess board, carom board and other board games of 9504 90 90 like ludo etc.]";
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(E) in Schedule IV - 14%,

- (i) S. No. 47 and the entries relating thereto, shall be omitted;
- (ii) S. No. 135 and the entries relating thereto, shall be omitted;
- (iii) in S.No. 139, in the entry in column (3), after the words "other than Lithium-ion battery", the words "and other lithium ion accumulators including lithium ion power banks" shall be inserted;
- (iv) S. No. 151 and the entries relating thereto, shall be omitted;
- (v) in S.No. 154, in the entry in column (3), for the figure and word "20 inches" and the figure and word "68 cm", both, the figure and word "32 inches" shall be substituted;

- (vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:—

“174	8714	Parts and accessories of vehicles of heading 8711”;
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- (vii) S. No. 215 and the entries relating thereto, shall be omitted.

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

By order,

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

Note.—The principal notification No.1/2017-StateTax (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 and last amended by Notification No. 18/2018-State Tax (Rate) dated 27th July 2018 published in the Gazette of Himachal Pradesh vide number EXN-F(10)-24/2018, dated the 27th July 2018.

[Authoritative English text of this Department Notification No.EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 25/2018-State Tax (Rate)

Shimla-2, the 31st December, 2018

No.EXN-F(10)-33/2018.—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) for S. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:—

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;

Provided that in all cases where a junior person becomes eligible for consideration by virtue of his total length of service (including the service rendered on *ad hoc* basis, followed by regular service/appointment) in the feeder post in view of the provisions referred to above, all persons senior to him/her in the respective category/post/cadre shall be deemed to be eligible for consideration and placed above the junior person in the field of consideration:

Provided that all incumbents to be considered for promotion shall possess the minimum qualifying service of atleast 3 years or that prescribed in the Recruitment and Promotion Rules for the post, whichever is less:

Provided further that where a person becomes ineligible to be considered for promotion on account of the requirements of the preceding proviso, the person(s) junior to him shall also be deemed to be ineligible for consideration for such promotion.

Explanation.—The last proviso shall not render the junior incumbents ineligible for consideration for promotion if the senior ineligible persons happened to be Ex-servicemen recruited under the provisions of Rule 3 of the Demobilized Armed Forces Personnel (Reservation of Vacancies in Himachal State Non-Technical Services) Rules, 1972 and having been given the benefit of seniority thereunder or recruited under the provisions of rule 3 of the Ex-Servicemen (Reservation of vacancies in the Himachal Pradesh Technical Services) Rules, 1985 and having been given the benefit of seniority thereunder.

(2) Similarly, in all cases of confirmation continuous *ad hoc* service rendered in the feeder post, if any, prior to the regular appointment against such post shall be taken into account towards the length of service, if the *ad hoc* appointment/promotion had been made after proper selection and in accordance with the provision of the R&P Rules:

Provided that *inter-se*-seniority as a result of confirmation after taking into account, *ad hoc* service rendered shall remain unchanged.

By order,
Sd/-

Addl. Chief Secretary (Personnel).

[Authoritative English text of this Department Corrigendum No. EXN-F(10)-33/2018 dated 08-01-2019 as required under clause (3) of Article 348 of the Constitution of India] .

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 8th January, 2018

No. EXN-F(10)-33/2018.—In the notifications No. 24/2018-State Tax(Rate) dated 31st December, 2018 published in the Rajpatra of Himachal Pradesh (e-gazette) *vide* No. EXN-F(10)-33/2018 on 31st December, 2018 at page No. 7228 to 7231, in Schedule III-9% at Sl. No. (v), for "383A" read "383".

2. In the notification No. 26/2018-State Tax(Rate) dated 31st December, 2018 published in the Rajpatra of Himachal Pradesh (e-gazette) *vide* No. EXN-F(10)-33/2018 on 31st December, 2018:

(i) At page No.7232, in the opening para, for the words "registered exporter of jewellery" *read* "registered person";

(ii) At page No.7233, in the Explanation, for:

"(a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* notification No.1/2015-2020, dated 1st April, 2015.

(b) "Handbook of Procedures, Volume-1" means the Handbook of Procedure, Volume-1, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* Public Notice No. 1/2015-2020, dated 1st April, 2015.

(c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs dated 30th June 2017;

Read:

(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, notified by Government of India in the Ministry of Commerce and Industry published *vide* notification No. 41/2015-2020, dated 5th December 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 3813, dated the 5th December, 2017;

(b) "Handbook of Procedures" means the Handbook of Procedure, notified by Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 43/2015-2020, dated 5th December, 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* F. No. 01/94/180/333/AM 15/PC, dated the 5th December 2017;

(c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated the 30th June, 2017 published in Gazette of India, Extraordinary, Part-II, Section 3, sub-section (i), *vide*, number G.S.R. 785(E), dated the 30th June, 2017;"

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

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001

NOTIFICATION

Shimla, the 27th December, 2018

No. HHC/GAZ/14-53/74-VI.—In partial modification of the Notifications No. HHC/GAZ/14-53/74-VI-33868-93, dated 19.12.2018 and 34113-38 dated 20.12.2018, the following transfers

GENERAL ADMINISTRATION DEPARTMENT
(Confidential & Cabinet)

NOTIFICATION

Shimla-171 002, the 12th February, 2019

No. GAD-C(F)10-2/2018.—The Governor, Himachal Pradesh is pleased to constitute a Cabinet Sub-Committee consisting of the following to examine the issue of providing 10% reservation to the Economically Weaker Sections (EWSs) other than backward classes in the services of the State in Class-I, II, III & IV posts in direct recruitment:—

- | | |
|---|---------------------------|
| 1. Shri Suresh Bhardwaj,
Education Minister. | <i>Chairman</i> |
| 2. Dr. Ram Lal Markanda,
Agriculture Minister. | <i>Member</i> |
| 3. Shri Virender Kanwar,
Rural Development Minister. | <i>Member</i> |
| 4. Additional Chief Secretary (Personnel)
to the Government of Himachal Pradesh. | <i>Member-Secretary..</i> |

The aforesaid Sub-Committee shall place the report before the Cabinet in its next meeting.

By order,

B. K. AGARWAL,
Chief Secretary.

[Authoritative English text of this Department Corrigendum No. EXN-F(10)-33/2018 dated 13-2-2019 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 13th February, 2019

No. EXN-F(10)-33/2018.—In the notifications of the Government of Himachal Pradesh, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-33/2018, dated the 31st December, 2018 :

1. in the notification No. 24/2018-State Tax (Rate), dated the 31st December, 2018 at page 7230, in line 10, *for* “383A” *read* “383”.
2. in the notification No. 26/2018-State Tax (Rate), dated the 31st December, 2018:
 - (i) at page No. 7232, in the opening Para, in line 8 *for* “Volume-I, to registered exporter of jewellery” *read* “to taxable person”;

(ii) at page No. 7232, in the second Para, *for* “, Volume-I.” *read* “;” ;

(iii) at page 7233, for the explanation, the following explanation shall be read:

“Explanation.—for the purpose of this notification,—

- (a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015- 2020, notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 41/2015-2020, dated the 5th December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, sub-section (ii) *vide* S.O. 3813, dated the 5th December, 2017;
- (b) "Handbook of Procedures" means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 43/2015-2020, dated the 5th December, 2017 published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* F. No. 01/94/180/333/AM 15/PC, dated the 5th December, 2017;
- (c) "Nominated Agency" means entities mentioned in List 34 of Notification No. 50/2017-Customs, dated the 30th June, 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub- section (i), *vide* number G. S. R. 785 (E), dated the 30th June, 2017; (d) “Heading” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).”

By order,

Sd/-

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

[*Authoritative English text of this Department Order No. EXN-F(10)-33/2018 dated 13 -2-2019 as required under clause (3) of article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

ORDER/ No. 1/2019-State Tax

Shimla-2 the 13th February, 2019

No. EXN-F(10)-33/2018.—WHEREAS, sub-section (1) of Section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this Order referred to as the said Act) provides that—

- (i) a registered person engaged in the supply of services, other than supply of service referred to in clause (b) of paragraph 6 of Schedule II to the said Act, may opt for the scheme under the said sub-section;
- (ii) a person who opts for the said scheme may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II to the said Act), of value not exceeding ten

- (vi) for S. No. 174 and the entries relating thereto, the following serial number and the entries shall be substituted, namely:—

“174	8714	Parts and accessories of vehicles of heading 8711”;
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- (vii) S. No. 215 and the entries relating thereto, shall be omitted.

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

By order,

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

Note.—The principal notification No.1/2017-StateTax (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 and last amended by Notification No. 18/2018-State Tax (Rate) dated 27th July 2018 published in the Gazette of Himachal Pradesh vide number EXN-F(10)-24/2018, dated the 27th July 2018.

[Authoritative English text of this Department Notification No.EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 25/2018-State Tax (Rate)

Shimla-2, the 31st December, 2018

No.EXN-F(10)-33/2018.—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) for S. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:—

“43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;

- (ii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“121A	4904 00 00	Music, printed or in manuscript, whether or not bound or illustrated”;
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- (iii) after S. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:—

“153	Any chapter	Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union Territory, or any public servant, by way of public auction by the government, where auction proceeds are used for public or charitable cause”.
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2. This notification shall come into force on the 1st January, 2019.

By order,

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

Note.—The principal notification 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 and last amended by Notification No. 19/2018 – State Tax(Rate) dated 27th July, 2018 published in the Gazette of Himachal Pradesh vide number EXN-F(10)-24/2018, dated the 27th July 2018.

[Authoritative English text of this Department Notification No.EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 26/2018-State Tax (Rate)

Shimla-2, the 31st December, 2018

No.EXN-F(10)-33/2018.—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 hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, Volume-I, to registered exporter of jewellery (herein referred to as "recipient"), from the whole of the State Tax leviable thereon, under section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017, subject to following conditions, namely:—

- the Nominated Agency and the recipient shall follow the conditions and subject observe the procedures as prescribed in the Foreign Trade Policy read with Handbook of Procedures, Volume-I.
- the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall

provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwiththe invoice for exportsto the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency.

- (iii) wherever such proof of export is not produced within the period mentioned in clause (ii), the Nominated Agency shall pay the amount of **State Tax** payable on the quantity of gold not exported,along with interest from the date when tax on such supply was payable, but for the exemption.

Explanation.—for the purpose of this notification,—

- (a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* notification No.1/2015-2020, dated 1st April, 2015.
- (b) "Handbook of Procedures, Volume-1" means the Handbook of Procedure, Volume-1, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1, vide Public Notice No.1/2015-2020, dated 1st April, 2015.
- (c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs dated 30th June 2017;
- (d) "Heading" 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 January, 2019.

By order,

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

[Authoritative English test of this Department Notification No.EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFCATION No. 27/2018-State Tax (Rate)

Shimla-2, the 31st December, 2018

No.EXN-F(10)-33/2018.—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11,sub-section (5) of section 15 and sub-section (1) of section 16 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 30thJune, 2017,

Provided that in all cases where a junior person becomes eligible for consideration by virtue of his total length of service (including the service rendered on *ad hoc* basis, followed by regular service/appointment) in the feeder post in view of the provisions referred to above, all persons senior to him/her in the respective category/post/cadre shall be deemed to be eligible for consideration and placed above the junior person in the field of consideration:

Provided that all incumbents to be considered for promotion shall possess the minimum qualifying service of atleast 3 years or that prescribed in the Recruitment and Promotion Rules for the post, whichever is less:

Provided further that where a person becomes ineligible to be considered for promotion on account of the requirements of the preceding proviso, the person(s) junior to him shall also be deemed to be ineligible for consideration for such promotion.

Explanation.—The last proviso shall not render the junior incumbents ineligible for consideration for promotion if the senior ineligible persons happened to be Ex-servicemen recruited under the provisions of Rule 3 of the Demobilized Armed Forces Personnel (Reservation of Vacancies in Himachal State Non-Technical Services) Rules, 1972 and having been given the benefit of seniority thereunder or recruited under the provisions of rule 3 of the Ex-Servicemen (Reservation of vacancies in the Himachal Pradesh Technical Services) Rules, 1985 and having been given the benefit of seniority thereunder.

(2) Similarly, in all cases of confirmation continuous *ad hoc* service rendered in the feeder post, if any, prior to the regular appointment against such post shall be taken into account towards the length of service, if the *ad hoc* appointment/promotion had been made after proper selection and in accordance with the provision of the R&P Rules:

Provided that *inter-se*-seniority as a result of confirmation after taking into account, *ad hoc* service rendered shall remain unchanged.

By order,
Sd/-

Addl. Chief Secretary (Personnel).

[Authoritative English text of this Department Corrigendum No. EXN-F(10)-33/2018 dated 08-01-2019 as required under clause (3) of Article 348 of the Constitution of India] .

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 8th January, 2018

No. EXN-F(10)-33/2018.—In the notifications No. 24/2018-State Tax(Rate) dated 31st December, 2018 published in the Rajpatra of Himachal Pradesh (e-gazette) *vide* No. EXN-F(10)-33/2018 on 31st December, 2018 at page No. 7228 to 7231, in Schedule III-9% at Sl. No. (v), for "383A" read "383".

2. In the notification No. 26/2018-State Tax(Rate) dated 31st December, 2018 published in the Rajpatra of Himachal Pradesh (e-gazette) *vide* No. EXN-F(10)-33/2018 on 31st December, 2018:

(i) At page No.7232, in the opening para, for the words "registered exporter of jewellery" *read* "registered person";

(ii) At page No.7233, in the Explanation, for:

"(a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* notification No.1/2015-2020, dated 1st April, 2015.

(b) "Handbook of Procedures, Volume-1" means the Handbook of Procedure, Volume-1, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* Public Notice No. 1/2015-2020, dated 1st April, 2015.

(c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs dated 30th June 2017;

Read:

(a) "Foreign Trade Policy" means the Foreign Trade Policy, 2015-2020, notified by Government of India in the Ministry of Commerce and Industry published *vide* notification No. 41/2015-2020, dated 5th December 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* S.O. 3813, dated the 5th December, 2017;

(b) "Handbook of Procedures" means the Handbook of Procedure, notified by Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 43/2015-2020, dated 5th December, 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* F. No. 01/94/180/333/AM 15/PC, dated the 5th December 2017;

(c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated the 30th June, 2017 published in Gazette of India, Extraordinary, Part-II, Section 3, sub-section (i), *vide*, number G.S.R. 785(E), dated the 30th June, 2017;"

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

HIGH COURT OF HIMACHAL PRADESH, SHIMLA-171 001

NOTIFICATION

Shimla, the 27th December, 2018

No. HHC/GAZ/14-53/74-VI.—In partial modification of the Notifications No. HHC/GAZ/14-53/74-VI-33868-93, dated 19.12.2018 and 34113-38 dated 20.12.2018, the following transfers

provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwiththe invoice for exportsto the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency.

- (iii) wherever such proof of export is not produced within the period mentioned in clause (ii), the Nominated Agency shall pay the amount of **State Tax** payable on the quantity of gold not exported,along with interest from the date when tax on such supply was payable, but for the exemption.

Explanation.—for the purpose of this notification,—

- (a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* notification No.1/2015-2020, dated 1st April, 2015.
- (b) "Handbook of Procedures, Volume-1" means the Handbook of Procedure, Volume-1, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1, vide Public Notice No.1/2015-2020, dated 1st April, 2015.
- (c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs dated 30th June 2017;
- (d) "Heading" 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 January, 2019.

By order,

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

[Authoritative English test of this Department Notification No.EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFCATION No. 27/2018-State Tax (Rate)

Shimla-2, the 31st December, 2018

No.EXN-F(10)-33/2018.—In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11,sub-section (5) of section 15 and sub-section (1) of section 16 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 30thJune, 2017,

published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10-15/2017), dated the 30th June, 2017, namely:—

1. In the said notification,—

(i) in the Table, —

(a) against serial number 3, in column (3), in item (xii), after the brackets, figures and word “(xi) above”, the word and number “and serial number 38 below” shall be inserted;

(b) against serial number 7, in column (3), in item (i), in Explanation 1, the words “school, college” shall be omitted;

(c) against serial number 8,—

(A) after item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely:—

(3)	(4)	(5)
“(iva) Transportation of passengers, with or without accompanied baggage, by air, by non-scheduled air transport service or charter operations, engaged by specified organisations in respect of religious pilgrimage facilitated by the Government of India, under bilateral arrangement.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken [Please refer to clause (iv) of paragraph 4 relating to Explanation]”;

(B) in column (3), in item (vii), after the brackets and figures “(iv),”, the brackets and figures “(iva),” shall be inserted;

(d) against serial number 15, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:—

(3)	(4)	(5)
“(vi) Service of third party insurance of “goods carriage”	6	-
(vii) Financial and related services other than (i), (ii), (iii), (iv), (v), and (vi) above.	9	-”;

(e) against serial number 17, for item (viii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: —

(3)	(4)	(5)
“(viia) Leasing or renting of goods	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-

(viii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viia) above	9	-”;
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- (f) against serial number 21, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;
- (g) against serial number 25, in column (3), in item (ii), after the brackets, figures and word “(i) above”, the words and number “and serial number 38 below” shall be inserted;
- (h) against serial number 34,—
- (A) against item (ii) in column (3), for the entry in column (4), the entry “6” shall be substituted;
- (B) after item (ii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be inserted, namely:—

(3)	(4)	(5)
“(iia) Services by way of admission to exhibition of cinematograph films where price of admission ticket is above one hundred rupees.	9	-”;

- (C) in item (iiia), the words “exhibition of cinematograph films,” shall be omitted;
- (D) in column (3), in item (vi), after the brackets and figures “(ii),”, the brackets and figures “(iia),” shall be inserted;
- (i) after serial number 37 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)
“38.	9954 or 9983 or 9987	Service by way of construction or engineering or installation or other technical services, provided in relation of setting up of following, - (a) Bio-gas plant (b) Solar power based devices (c) Solar power generating system (d) Wind mills, Wind Operated Electricity Generator (WOEG) (e) Waste to energy plants / devices (f) Ocean waves/tidal waves energy devices/plants <i>Explanation:-</i> This entry shall be read in conjunction with serial number 234 of Schedule I of the notification No. 1/2017-Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28 th June, 2017 vide GSR number 673(E) dated 28 th June, 2017.	9	-”;

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

“(xi) “specified organisation” shall mean,—

- (a) Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or
- (b) ‘Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002).

(xii) “goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).”.

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

By order,

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

Note:— The principal notification 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 and was last amended by notification No. 17/2018-State Tax (Rate), dated the 27th July, 2018 *vide* number EXN-F(10)-24/2018, dated the 27th July, 2018.

[*Authoritative English text of this Department Notification No.EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 28/2018-State Tax (Rate)

Shimla-2, the 31st December, 2018

No.EXN-F(10)-33/2018.— 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 23th 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) after serial number 21A and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"21B	Heading 9965 or Heading 9967	Services provided by a goods transport agency, by way of transport of goods in a goods carriage, to, — (a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies, which has taken registration under the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) only for the purpose of deducting tax under Section 51 and not for making a taxable supply of goods or services.	Nil	Nil";

- (b) after serial number 27 and the entries relating thereto, the following serial number and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)	(5)
"27A	Heading 9971	Services provided by a banking company to Basic Saving Bank Deposit (BSBD) account holders under Pradhan Mantri Jan Dhan Yojana (PMJDY).	Nil	Nil";

- (c) against serial number 34A, in the entry in column (3), after the letters and words "PSUs from the", the words "banking companies and" shall be inserted;
- (d) against serial number 66, for the entry in column (2), the following entry shall be substituted namely:—
"Heading 9992 or Heading 9963";
- (e) serial number 67 and the entries relating thereto, shall be omitted;
- (f) after serial number 74 and the entries relating thereto, the following serial number and entries shall be inserted, namely: —

(1)	(2)	(3)	(4)	(5)
"74A	Heading 9993	Services provided by rehabilitation professionals recognised under the Rehabilitation Council of India Act, 1992 (34 of 1992) by way of rehabilitation, therapy or counselling and such other activity as covered by the said Act at medical establishments, educational institutions, rehabilitation centers established by Central Government, State Government or Union territory or an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961).	Nil	Nil";

- (ii) in paragraph 2, after clause (za), the following clause shall be inserted, namely:—

“(zaa) “financial institution” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 (2 of 1934).”.

2. This notification shall come into force on the 1st day of January, 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, *vide* number EXN-F(10-15/2017, dated the 28th June, 2017 and was last amended by notification No. 23/2018 - State Tax (Rate), dated the 20th September, 2018 *vide* number EXN-F(10)-24/2018, dated the 20th September, 2018.

[*Authoritative English text of this Department Notification No. EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 29/2018-State Tax (Rate)

Shimla-2, the 31st December, 2018

No. EXN-F(10)-33/2018.—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,—

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to,—

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the **Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017)** only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

(1)	(2)	(3)	(4)
“12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a registered person: Provided that nothing contained in this entry shall apply to, — (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (i) a registered person paying tax under section 10 of the said Act.	Any person other than a body corporate	A registered person, located in the taxable territory.”;

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

“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall come into force on the 1st day of January, 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, 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. 15/2018 - State Tax (Rate), dated the 27th July, 2018 vide number EXN-F(10)-24/2018, dated the 27th July, 2018.

[*Authoritative English test of this Department Notification No.EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 30/2018-State Tax (Rate)

Shimla-2, the 31st December, 2018

No.EXN-F(10)-33/2018.—In exercise of the powers conferred by sub-section (3) 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, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of 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, hereby inserts the following Explanation in the said notification, in the Table, against serial number 9, in column (3), in item (vi), namely:—

“*Explanation 2.*—Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.
3. This notification shall come into force on the 1st day of January, 2019.

By order,

(JAGDISH CHANDER SHARMA),
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. 17/2018-State Tax (Rate), dated the 27th July, 2018 *vide* number EXN-F(10)-24/2018, dated the 27th July, 2018.

ब अदालत कार्यकारी दण्डाधिकारी, पांवटा साहिब, जिला सिरमौर, हि0 प्र0

सुश्री Koshar Praveen पुत्री श्री Manjoor Ali Malik, निवासी Rampur Banjarun, तहसील पांवटा साहिब, जिला सिरमौर, हि0 प्र0 वादी।

बनाम

आम जनता

प्रतिवादी।

प्रकरण संख्या : 3863

उनवान मुकद्दमा.—प्रार्थना—पत्र जेर धारा 13(3) जन्म एवं मृत्यु पंजीकरण अधिनियम, 1969.

सुश्री Koshar Praveen पुत्री श्री Manjoor Ali Malik, निवासी Rampur Banjarun, तहसील पांवटा साहिब, जिला सिरमौर, हि0 प्र0 ने एक प्रार्थना—पत्र प्रस्तुत करके निवेदन किया है कि आवेदिका किन्हीं कारणों