

**File No.12-19/2017-18-EXN-GST-(519)- 32164**  
**Government of Himachal Pradesh**  
**Excise & Taxation Department**  
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**Order No. 05/2017-GST**

**Dated: Shimla-171002, the 28th Oct. , 2017**  
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**Subject: Extension of time limit for intimation of details of stock held on the date preceding the date from which the option for composition levy is exercised in FORM GST CMP-03**

In exercise of the powers conferred by sub-rule (4) of rule 3 of the Himachal Pradesh Goods and Services Tax Rules, 2017 read with section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (hereafter referred to as "the Act"), on the recommendations of the Council, the period for intimation of details of stock held on the date preceding the date from which the option to pay tax under section 10 of the Act is exercised in **FORM GST CMP-03** is extended till 30<sup>th</sup> November, 2017.

**By order,**

**(R. Selvam)**  
**Commissioner of State Tax**