

[Authoritative English text of this Department Notification, No. EXN-F(10)-25/2017 dated 1-9-2017 as required under clause (3) of article 348 of the Constitution of India.]

**Government of Himachal Pradesh  
Excise and Taxation Department**

No. EXN-F(10)-25/2017 Dated: Shimla-171002, the <sup>1<sup>st</sup></sup> September, 2017

**NOTIFICATION**

In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to hereby make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Himachal Pradesh Goods and Services Tax (Sixth Amendment) Rules, 2017.

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

2. In the Rule 138 of the Himachal Pradesh Goods and Services Tax Rules, 2017,

(1) The second Para of the sub-rule 5(b) shall be substituted, namely:-

"the registered taxable person or person-in-charge of conveyance making declaration in Form XXVI-A shall deposit Rs. 10/- per Form as service charge electronically through the official website of the Excise and Taxation Department on the e-challan in Form-VAT-II-A as appended to these rules."

(2) The first proviso and explanation to sub-rule (1) shall be omitted.

(3) In the title of "FORM VAT-XXVIII-A", the word "VAT" shall be omitted.

(4) After "FORM XXVIII-A", a new "Form VAT-II-A" shall be inserted.

Subdt. (Tax)

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Circulate to all concerned  
IT / TCS

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namely:-

**Form VAT-II-A**

[See rule 37-A , rules 3(2), 33(1) and 37(2) under H.P. VAT Rules, 2005 read with Rule 7(2) of CST (H.P.) Rules, 1970 and sub-rule 5(a) of Rule 138 of the H.P. GST Rules, 2017]

**E-Challan**

**(For deposit of tax/demand/other sum)**

District	
Circle	
Tax Period from.....To.....	
Complete Address:	
<b>"101" RECEIPTS UNDER CENTRAL SALES TAX ACT:</b>	
<b>Payment on account of</b>	<b>Amount (In Rs.)</b>
01-Tax collection	
02-Other Receipts	
03-Additional Demand/Interest	
04-Penalty/Composition	
06-Interest	
90-Deduct Refund	
TOTAL IN FIGURES	
TOTAL IN WORDS	
<b>"102" RECEIPTS UNDER STATE SALES TAX ACT:</b>	
<b>Payment on account of</b>	<b>Amount (In Rs.)</b>
01-Tax Collection	
04-Other Receipts	
05-Additional Demand/Interest	
90-Deduct-Refund	

TOTAL IN FIGURES		
TOTAL IN WORDS		
<b>"111" RECEIPTS FROM STATE VALUE TAX ACT:</b>		
<b>Payment on account of</b>	<b>Amount (In Rs.)</b>	
01-Value Added Tax Collection		
02-License and Registration Fee		
03-Other Receipts		
04-Additional Demand/Interest		
05-Purchase Tax		
06-Composition Fee		
07-Sale of VAT XXVI-A Forms		
08-Penalty/Composition		
09-Entry Tax		
10-Tax Deducted U/s 17		
90-Deduct Refunds under VAT		
TOTAL IN FIGURES:		
TOTAL IN WORDS:		
<b>"800"-OTHER RECEIPTS:</b>		
<b>Payment on account of</b>	<b>Amount (In Rs.)</b>	
03-OTHER RECEIPTS		
TOTAL IN FIGURES:		
TOTAL IN WORDS:		
Challan Identification Number(CIN)	BSR CODE	Date      Challan
	_____	_____      _____

Certified that all the particulars given above are correct.

Online Payment Through Internet Banking << Bank Name >>
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<< Collecting Branch Name >>


This notification shall come into force with retrospective effect from the 1<sup>st</sup> day of July, 2017.

By Order

Additional Chief Secretary (E&T) to the Government of Himachal Pradesh

Endst. No. EXN- (10)-25/2017 Dated Shimla-171002, the 1-9-2017  
Copy to the following for information and necessary action:-

- 1. The Excise and Taxation Commissioner, Himachal Pradesh, Shimla-9.
- 2. All. The Addl./Joint/Deputy/Asstt. Excise and Taxation Commissioner, H.P. and Excise and Taxation Officer, Kinnaur, Himachal Pradesh.
- 3. The DLR-cum-Deputy Secretary(Law) to the Government of Himachal Pradesh, Shimla-2
- 4. Guard file/spare copies.

  
 (Rakesh Mehta)  
 Joint Secretary(E&T) to the  
 Government of Himachal Pradesh  
 Ph:0177-2621895

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 JT. ETC (ADMN/HQ/IT/D)  
 DY. ETC (HQ/LEGAL)  
 DY./ASSTT. CONTROLLER  
 AETC (TAX/EXCISE/EIU)  
 ETO (HQ/EIU)/SUPDT G-1  
 PS/PA/READDER/COMP. CELL

EXCISE & TAXATION COMMISSIONER  
 HIMACHAL PRADESH  
 1-9-17

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[Authoritative English text of this Department Notification No. EXN-F(10)-28/2017 dated 30/8/2017 as required under clause (3) of article 348 of the Constitution of India.]

**Government of Himachal Pradesh  
Excise and Taxation Department**

No. EXN-F(10)-28/2017 Dated Shimla-2 the 30<sup>th</sup> August, 2017.

**NOTIFICATION**

In exercise of the powers conferred by section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as "the said Act") read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as "the said Rules") and notification No. EXN-F(10)-22/2017 dated 26<sup>th</sup> August, 2017, the Commissioner, on the recommendations of the Council, hereby specifies the conditions in column (4) of the Table below, for furnishing the return in FORM GSTR-3B electronically through the common portal for the month of July, 2017, for such class of registered persons as mentioned in the corresponding entry in column (2) of the said Table, by the date specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Sl. No.	Class of registered persons	Last date for furnishing of return in FORM GSTR-3B	Conditions
(1)	(2)	(3)	(4)
1.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules but opting not to file FORM GST TRAN-1	20 <sup>th</sup> August, 2017	...

	on or before the 28 <sup>th</sup> August, 2017		
2.	Registered persons entitled to avail input tax credit in terms of section 140 of the said Act read with rule 117 of the said Rules and opting to file FORM GST TRAN-1 on or before the 28 <sup>th</sup> August, 2017	28 <sup>th</sup> August, 2017	(i) compute the "tax payable under the said Act" for the month of July, 2017 and deposit the same in cash as per the provisions of rule 87 of the said Rules on or before the 20 <sup>th</sup> August, 2017; (ii) file FORM GST TRAN-1 under sub-rule (1) of rule 117 of the said Rules before the filing of GSTR-3B; (iii) where the amount of tax payable under the said Act for the month of July, 2017, as detailed in the return furnished in FORM GSTR-3B, exceeds the amount of tax deposited in cash as per item (i), the registered person shall pay such excess amount in cash in accordance with the provisions of rule 87 of the said Rules on or before the 28 <sup>th</sup> August, 2017 along with the applicable interest calculated from the 21 <sup>st</sup> day of August, 2017 till the date of such deposit.
3.	Any other registered person	20 <sup>th</sup> August, 2017	...

**2. Payment of taxes for discharge of tax liability as per GSTR-3B:** Every registered person furnishing the return in FORM GSTR-3B shall, subject to the provisions of section 49 of the said Act, discharge his liability towards tax, interest, penalty, fees or any other amount payable under the Act by debiting the electronic cash ledger or electronic credit ledger.

*Explanation.-* For the purposes of this notification, the expression-

- (i) "Registered person" means the person required to file return under sub-section (1) of section 39 of the said Act;
- (ii) "tax payable under the said Act" means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the

month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.

3. This notification shall come into force with retrospective effect from the 17<sup>th</sup> day of August, 2017.

By order

Additional Chief Secretary (E&T) to the Government of Himachal Pradesh

Endst. No. EXN-F(10)-28/2017 Dated Shimla-171002, the 30<sup>th</sup> 2017

Copy to the following for information and necessary action:-

- ✓ 1. The Excise and Taxation Commissioner, Himachal Pradesh, Shimla-9.
- 2. All. The Addl./Joint/Deputy/Asstt. Excise and Taxation Commissioner, H.P. and Excise and Taxation Officer, Kinnaur, Himachal Pradesh.
- 3. The DLR-cum-Deputy Secretary(Law) to the Government of Himachal Pradesh, Shimla-2
- 4. Guard file/spare copies.

*[Signature]*  
 (Rakesh Mehta)  
 Joint Secretary(E&T) to the  
 Government of Himachal Pradesh  
 Ph.0177-2621895

②  
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 PS/PA/READDER/COMP. CELL  
 EXCISE & TAXATION COMMISSIONER  
 HIMACHAL PRADESH  
 30-8-17

Excise & Taxation Deptt.  
 Dy. No. 16467  
 01 SEP 2017  
 Himachal Pradesh  
 Shimla-9

Supdt. T. G.  
 31/8



[Authoritative English text of this Department Notification No. EXN-F(10)-28/2017 dated 30/8/2017 as required under clause (3) of article 348 of the Constitution of India.]

**Government of Himachal Pradesh  
Excise and Taxation Department**

No. EXN-F(10)-28/2017 Dated Shimla-2 the 30<sup>th</sup> August, 2017.

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further amendment in the notification No.1/2017-STATE TAX (RATE), dated 30<sup>th</sup> August, 2017 published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-14/2017-Loose dated 30<sup>th</sup> June, 2017, namely:-

2. In the said notification, in Schedule III - 9%, after serial number 452 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)
"452A	4011 70 00	Tyre for tractors
452B	4013 90 49	Tube for tractor tyres
452C	8408 20 20	Agricultural Diesel Engine of cylinder capacity exceeding 250 cc for Tractor
452D	8413 81 90	Hydraulic Pumps for Tractors
452E	8708 10 10	Bumpers and parts thereof for tractors
452F	8708 30 00	Brakes assembly and its parts thereof for tractors
452G	8708 40 00	Gear boxes and parts thereof for tractors
452H	8708 50 00	Transaxles and its parts thereof for tractors
452I	8708 70 00	Road wheels and parts and accessories thereof for tractors
452J	8708 91 00	(i) Radiator assembly for tractors and parts thereof



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		(ii) Cooling system for tractor engine and parts thereof
452K	8708 92 00	Silencer assembly for tractors and parts thereof
452L	8708 9300	Clutch assembly and its parts thereof for tractors
452M	8708 94 00	Steering wheels and its parts thereof for tractors
452N	8708 99 00	Hydraulic and its parts thereof for tractors
452O	8708 99 00	Fender, Hood, wrapper, Grill, Side Panel, Extension Plates, Fuel Tank and parts thereof for tractors".

3. This notification shall come into force with retrospective effect from the 8<sup>th</sup> day of August, 2017.

By order

Additional Chief Secretary (E&T) to the  
Government of Himachal Pradesh

Endst. No. EXN-F(10)-28/2017 Dated Shimla-171002, the 30-8-2017

Copy to the following for information and necessary action:-

1. The Excise and Taxation Commissioner, Himachal Pradesh, Shimla-9.
2. All. The Addl./Joint/Deputy/Asstt. Excise and Taxation Commissioner, H.P. and Excise and Taxation Officer, Kinnaur, Himachal Pradesh.
3. The DLR-cum-Deputy Secretary(Law) to the Government of Himachal Pradesh, Shimla-2
4. Guard file/spare copies.

(Rakesh Mehta)  
Joint Secretary(E&T) to the  
Government of Himachal Pradesh  
Ph:0177-2621895

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PS/PA/READDER/COMP. CELL  
  
EXCISE & TAXATION COMMISSIONER  
HIMACHAL PRADESH  
30-8-17

Excise & Taxation Deptt.  
Dy. No. 16466  
09 SEP 2017  
Himachal Pradesh  
Shimla-9

Supdt. Pk

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