

Now, therefore, in exercise of the powers conferred by section 172 of the said Act, the State Government, on recommendations of the Council, hereby makes the following Order, namely:-

1. This Order may be called the Himachal Pradesh Goods and Services Tax (Removal of Difficulties) Order, 2017.

2. For the removal of difficulties,-

(i) it is hereby clarified that if a person supplies goods and/or services referred to in clause (b) of paragraph 6 of Schedule II of the said Act and also supplies any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, the said person shall not be ineligible for the composition scheme under section 10 subject to the fulfillment of all other conditions specified therein.

(ii) it is further clarified that in computing his aggregate turnover in order to determine his eligibility for composition scheme, value of supply of any exempt services including services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

By order

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

[Authoritative English text of this Department Notification No.EXN-F(10)-38/2017 dated 15th Nov., 2017 as required under clause (3) of article 348 of the Constitution of India.]

Government of Himachal Pradesh
Excise and Taxation Department

Notification

No. EXN-F(10)-38/2017- Dated: Shimla the 15th Nov. , 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 the recommendations of the Council, hereby makes the following amendment in the NOTIFICATION NO. 8/2017-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, the proviso under Paragraph 1 shall be omitted.

By order

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