



This is a digitally signed Gazette, to verify click here.
<http://rajpatrahimachal.nic.in>

राजपत्र, हिमाचल प्रदेश

हिमाचल प्रदेश राज्य शासन द्वारा प्रकाशित

सोमवार, 23 अक्तूबर, 2017 / 1 कार्तिक, 1939

हिमाचल प्रदेश सरकार

[Authoritative English text of this Department Notification No.EXN-F(10)-33/2017 dated 09/10/2017 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2 the 9th October, 2017

No. EXN-F(10)-33/2017.—In exercise of the powers conferred by clause (ii) of the proviso to subsection (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 amendments in the notification 5/2017-STATE TAX (RATE), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, vide No. EXN-F(10)-15/2017), dated 30th June, 2017, namely:—

In the said notification, in the Table, after S. No.6 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:—

"6A	5801	Corduroy fabrics."
-----	------	--------------------

By order,
Sd/-
Additional Chief Secretary.

[Authoritative English text of this Department Notification No. EXN-F(10)-34/2017 dated 09/10/2017 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 34/2017-STATE TAX

Shimla, the 9th October, 2017

No. EXN-F(10)-34/2017.—In exercise of the powers conferred by sub-section (2) of section 23 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to hereby specify the casual taxable persons making taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

2. The casual taxable persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Himachal Pradesh Goods and Services Tax Rules, 2017.

3. The above exemption shall be available to such persons who are making inter-State taxable supplies of handicraft goods and are availing the benefit of notification No. 8/2017–Integrated Tax dated the 14th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G. S. R. 1156 (E), dated the 14th September, 2017.

Explanation.—For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table,