(2) Notwithstanding such repeal, anything done or any action taken under the Ordinance so repealed shall be deemed to have been done or taken under the corresponding provisions of this Act.

## STATEMENT OF OBJECTS AND REASONS

Licensed premises where liquor is sold or served or consumed by the public are considered as places of sale of liquor under the Himachal Pradesh Excise Act, 2011. Besides the liquor vends operating in the State, a large number of bars in hotels and restaurants, clubs and other notified places have come up at various places and there is no provision in the Act to define and segregate them category wise. There was an urgent need to define and identify the places where liquor is sold or where liquor is served, supplied or consumed to provide clarity in the Act for the benefit of general public and overall to monitor and ensure the category wise increase in the Government revenue.

Since, the Himachal Pradesh Legislative Assembly was not in session and the Himachal Pradesh Excise Act, 2011 had to be amended urgently, therefore, the Governor, Himachal Pradesh, in exercise of the powers conferred under clause (1) of article 213 of the Constitution of India promulgated the Himachal Pradesh Excise (Amendment) Ordinance, 2017 (Ordinance No.2 of 2017) vide Notification No. LLR-D(6)-9/2017-Leg. dated 30<sup>th</sup> June, 2017 which was published in the Rajpatra on the same day. Now, the said Ordinance is being replaced by a regular legislation without any modification.

This Bill seeks to replace the aforesaid Ordinance without any modifications.

|                | (PRAKASH CHAUDHARY) |
|----------------|---------------------|
|                | Minister-in-charge. |
| SHIMLA:        |                     |
| The, 2017      |                     |
| ,              |                     |
| <del>_</del> _ | <del></del>         |

[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.]

## EXCISE AND TAXATION DEPARTMENT

## NOTIFICATION

Shimla-2, the 30<sup>th</sup> August, 2017

**No. EXN-F(10)-28/2017.**—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   |
|       |            | (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  $8^{th}$  day of August, 2017.

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