EXCISE AND TAXATION DEPARTMENT

ADDENDUM

Shimla-2, the 11th September, 2018

No. EXN-F(10)-24/2018.—In Notification No. 39/2018-State Tax published in Rajpatra, Himachal Pradesh on 4th September, 2018 vide No. EXN-F(10)-24/2018 dated 4th September, 2018 at page No. 4440, against the Column No. "5D, 5E and 5F" in column of Instructions, after the words, signs and figures, "Table 8 of FORM GSTR-I may be used from filling up these details.", the following words and signs are added, "The value of "no supply" shall also be declared here."

By order,

JAGDISH CHANDER SHARMA,

Pr. Secretary (E&T).

[Authoritative English text of this Department Notification No.EXN-F(10)-24/2018-Loose dated 11-09-2018 as required under clause (3) of article 348 of the constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 43/2018-State Tax

Shimla-2, the 11th September, 2018

No. EXN-F(10)-24/ 2018-Loose.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as the said Act), and in supercession of—

(i) Notification No. 57/2017–State Tax dated 15th November, 2017 published in the Gazette of Himachal Pradesh vide No. EXN-F(10)-20/2016-Vol.I dated the 18th November, 2017; and

(ii) Notification No. 33/2018–State Tax dated 9th August, 2018 published in the Gazette of Himachal Pradesh vide EXN-F(10)-24/2018 dated the 10th August, 2018,

except as respects things done or omitted to be done before such supercession, the Governor of Himachal Pradesh on the recommendations of the Council, is pleased to notify that the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said persons may furnish the details of outward supply of goods or services or both in FORM GSTR-1 of the Himachal Pradesh Goods and Services Tax Rules, 2017, effected