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.1 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
during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Quarter for which details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>July-September, 2017</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>2.</td>
<td>October-December, 2017</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>3.</td>
<td>January-March, 2018</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>4.</td>
<td>April–June, 2018</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>5.</td>
<td>July-September, 2018</td>
<td>31st October, 2018</td>
</tr>
<tr>
<td>6.</td>
<td>October-December, 2018</td>
<td>31st January, 2019</td>
</tr>
<tr>
<td>7.</td>
<td>January-March, 2019</td>
<td>30th April, 2019</td>
</tr>
</tbody>
</table>

Provided that the details of outward supply of goods or services or both in FORM GSTR-1 for the quarter from July, 2018 to September, 2018 by—(i) registered persons in the State of Kerala; (ii) registered persons whose principal place of business is in Kodagu district in the State of Karnataka; and (iii) registered persons whose principal place of business is in Mahe in the Union territory of Puducherry shall be furnished electronically through the common portal, on or before the 15th day of November, 2018:

Provided further that the details of outward supply of goods or services or both in FORM GSTR-1 to be filed for the quarters from July, 2017 to September, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. 31/2018–State Tax dated 6th August, 2018 published in the Gazette of Himachal Pradesh vide EXN-F(10)-24/2018 dated the 6th August, 2018, shall be furnished electronically through the common portal, on or before the 31st day of December, 2018;

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2019 shall be subsequently notified in the Official Gazette.

By order,
Jagdish Chander Sharma,
Principal 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. 45/2018-State Tax

Shimla-2, the 11th September, 2018