The Governor of Himachal Pradesh on the recommendations of the Council, is pleased to make the following amendments.—

(i) in notification number 21/2017–State Tax dated the 26th August, 2017 published in the Gazette of Himachal Pradesh vide No. EXN-F(10)-22/2017 dated 26th August, 2017; and


2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:—

“Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 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, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

By order,
JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).


2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:—

“Provided that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 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, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.”.

By order,

JAGDISH CHANDER SHARMA,
Principal Secretary (E&T).

Note.—


[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. 47/2018-State Tax

Shimla-2, the 11th September, 2018

No. EXN-F(10)-24/2018-Loose.—In exercise of the powers conferred by section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Governor of Himachal Pradesh on the recommendations of the Council, is pleased to make the following further amendments in notification number 34/2018–State Tax dated 9th August, 2018 published in the Gazette of Himachal Pradesh vide No. EXN-F(10)-24/2018 dated the 9th August, 2018, namely:—

2. In the said notification in the first paragraph, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that the return in FORM GSTR-3B of the said rules to be filed for the period from July, 2017 to November, 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