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.—

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).


[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. 48/2018-State Tax

Shimla-2, the 11th September, 2018

No.EXN-F(10)-24/2018-Loose.—In exercise of the powers conferred by section 164 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 rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Ninth Amendment) Rules, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017,

(i) in rule 117,

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in FORM GST TRAN-1 by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”;

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:—

“Provided that the registered persons filing the declaration in FORM GST TRAN-1 in accordance with sub-rule (1A), may submit the statement in FORM GST TRAN-2 by 30th April, 2019.”;