In exercise of the powers conferred by sub-section (3) of section 8 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification No.11/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, vide number EXN-F(10-15)/2017), dated the 30th June, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities”

By Order,

(Jagdish Chander Sharma)
Principal Secretary (E&T) to the Government of Himachal Pradesh

Note: -The principal notification No. 11/2017 –State Tax (Rate), dated the 30th June, 2017, was published in the Gazette of Himachal Pradesh vide number EXN-F(10-15)/2017), dated the 30th June, 2017 and was last amended by notification No. 1/2018-State Tax (Rate), dated the 24th January, 2018 published vide number EXN-F(10)-6/2018), dated the 24th January, 2018, with effect from 25th January, 2018.