<table>
<thead>
<tr>
<th>No.</th>
<th>Tariff Item</th>
<th>Description</th>
<th>Eligibility</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>1404 90 10</td>
<td>Bidi wrapper leaves (tendu)</td>
<td>Agriculturist</td>
<td>Any registered person</td>
</tr>
<tr>
<td>3.</td>
<td>2401</td>
<td>Tobacco leaves</td>
<td>Agriculturist</td>
<td>Any registered person</td>
</tr>
<tr>
<td>4.</td>
<td>5004 to 5006</td>
<td>Silk yarn</td>
<td>Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn</td>
<td>Any registered person</td>
</tr>
<tr>
<td>5.</td>
<td>—</td>
<td>Supply of lottery</td>
<td>State Government, Union Territory or any local authority</td>
<td>Lottery distributor or selling agent.</td>
</tr>
</tbody>
</table>

**Explanation.**

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “Chapter” shall mean respectively a tariff item, sub-heading, heading or chapter, as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of July, 2017.

By order,

ONKAR SHARMA,
Principal Secretary (E&T).

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2017-Loose dated……………as required under clause (3) of article 348 of the Constitution of India.]

**EXCISE AND TAXATION DEPARTMENT**

**NOTIFICATION NO. 13/2017-STATE TAX**

*Shimla-171002, the 30th June, 2017*

**No. EXN-F(10)-14/2017-Loose** In exercise of the powers conferred by sub-section (1) and (3) of section 50, sub-section (12) of section 54 and section 56 of the Himachal Pradesh Goods and Services Tax Act, 2017 (Act No. 2 of 2017) and in supersession of Notification No. EXN-F(10)-14/2017-Loose dated 30-6-2017, the Government of Himachal Pradesh hereby notifies the following rates of excise duty:—

1. **Bidi wrapper leaves (tendu)**
   - Tariff Item: 1404 90 10
   - Rate of Excise Duty: 1404 90 10
   - Description: Bidi wrapper leaves (tendu)
   - Eligibility: Agriculturist
   - Note: Any registered person

2. **Tobacco leaves**
   - Tariff Item: 2401
   - Rate of Excise Duty: 2401
   - Description: Tobacco leaves
   - Eligibility: Agriculturist
   - Note: Any registered person

3. **Silk yarn**
   - Tariff Item: 5004 to 5006
   - Rate of Excise Duty: 5004 to 5006
   - Description: Silk yarn
   - Eligibility: Any person who manufactures silk yarn from raw silk or silk worm cocoons for supply of silk yarn
   - Note: Any registered person

4. **Supply of lottery**
   - Tariff Item: —
   - Rate of Excise Duty: —
   - Description: Supply of lottery
   - Eligibility: State Government, Union Territory or any local authority
   - Note: Lottery distributor or selling agent.
   - Explanation: For the purposes of this entry, lottery distributor or selling agent has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).
Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of Council, is pleased to fix the rate of interest per annum for the purposes of the sections as specified in column(2) of the Table below, as mentioned in the corresponding entry in column (3) of the said Table:—

**Table**

<table>
<thead>
<tr>
<th>Serial Number</th>
<th>Section</th>
<th>Rate of interest</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Sub-section(1) of section 50</td>
<td>18 percent</td>
</tr>
<tr>
<td>2.</td>
<td>Sub-section(3) of section 50</td>
<td>24 percent</td>
</tr>
<tr>
<td>3.</td>
<td>Sub-section(12) of section 54</td>
<td>6 percent</td>
</tr>
<tr>
<td>4.</td>
<td>Section 56</td>
<td>6 percent</td>
</tr>
<tr>
<td>5.</td>
<td>Proviso to Section 56</td>
<td>9 percent</td>
</tr>
</tbody>
</table>

2. This notification shall come into force from the 1st day of July, 2017

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

[Authoritative English text of this Department Notification No. EXN-F(10)-14/2017-Loose dated………..as required under clause (3) of article 348 of the Constitution of India.]

**EXCISE AND TAXATION DEPARTMENT**

**NOTIFICATION NO. 2/2017-STATE TAX**

*Shimla-171002, the 30th June, 2017*

No.EXN-F(10)-14/2017-Loose .—In exercise of the powers conferred by section 3 of the Himachal Pradesh Goods and Services Tax Act, 2017 (Act No.10 of 2017), (hereinafter referred to as the “State Tax Act”), the Governor of Himachal Pradesh, is pleased to appoint with effect from the 28th June, 2017, the following classes of officers for carrying out the purposes of the State Act, namely:-

(a) Excise and Taxation Commissioner as Commissioner of State Tax,
(b) Special Excise and Taxation Commissioner as Special Commissioners of State Tax,
(c) Additional Excise and Taxation Commissioners as Additional Commissioner of State Tax,
(d) Joint Excise and Taxation Commissioners as Joint Commissioners of State Tax,
(e) Deputy Excise and Taxation Commissioners as Deputy Commissioners of State Tax,
(f) Assistant Excise and Taxation Commissioners as Assistant Commissioners of State Tax,
(g) Excise and Taxation Officers as State Tax Officers,

(h) Assistant Excise and Taxation officers as Assistant State Tax Officers,

(i) Excise and Taxation Inspectors as State Tax Inspector.

By order,

ONKAR SHARMA,
Principal Secretary (E&T).

[Authoritative English text of this Department Notification No. ----------------dated………. as required under clause (3) of article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

Notification No. 12/2017 –State Tax

Shimla-171002, the 28th June, 2017

No. EXN-F(10-15/2017).—In pursuance to the sub-section (4) of section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to notify that the notification No. 12/2017-Central Tax, dated 28th June, 2017 notified by the Government of India under the Central Goods and Services Tax Act, 2017 shall also apply mutatis-mutandis to the Himachal Pradesh Goods and Services Tax Act, 2017.

By order/-
Sd/-
Principal Secretary (E&T).

[Authoritative English Text of this Department's Notification No.________________dated ____________as required under clause (3) of article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 13/2017-State Tax (Rate)

Shimla-171002, the 30th June, 2017

No. EXN-F(10-15/2017).—In exercise of the powers conferred under sub-section (3) of Section 9 of the Himachal Pradesh Goods and Service Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh on the recommendations of the Council hereby notifies that on categories of supply of services mentioned in column (2) of the Table below, supplied by a person as specified in column (3) of the said Table, the whole of state tax leviable under section 9 of the said Himachal Pradesh Goods and Services Tax Act, shall be paid on reverse charge basis by the recipient of the such services as specified in column (4) of the said Table:—