(i) in rule 26,
   (a) in sub-rule(1), for the words "Board", the word "Government" may be read;

(ii) in rule 46,
   (a) in the first proviso, for the word "Board" the word "Government" may be read;

(iii) in rule 55,
   (a) in the clause (d) of sub-rule(1), for the word "Board" the word "Government" may be read;

2. In the notification No.7/2017-State Tax, dated 30-6-2017 published in the Rajpatra of Himachal Pradesh on 30-6-2017,
   (i) in clause(g) of para 2, for the word "Board" the word "Government" may be read.

3. This corrigendum shall be deemed to have come into force with retrospective effect from the 1st day of July, 2017.

By order,
Sd/-
Addl. Chief Secretary (E&T).

[Authoritative English Text of this Department's Notification No.EXN-F(10)-25/2017 dated 11/8/2017 as required under clause (3) of article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-171002, the 11th August, 2017

No.EXN-F(10)-25/2017.—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 is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

(1) These rules may be called the Himachal Pradesh Goods and Services Tax (Fourth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force on the date of publication in the Official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017,
   (i) in rule 24, with effect from 24th June, 2017, in sub-rule (4), for the words “within a period of thirty days from the appointed day”, the words and figures “on or before 30th September, 2017” shall be substituted;
(ii) for rule 34, with effect from 24th June, 2017, the following shall be substituted, namely:

“34. Rate of exchange of currency, other than Indian rupees, for determination of value.—(1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.”;

(iii) in rule 46, with effect from 1st July, 2017, for the third proviso, the following proviso shall be substituted, namely:

“Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX” or “SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,—

(i) name and address of the recipient;

(ii) address of delivery; and

(iii) name of the country of destination:”;
(c) where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.”;

(v) in rule 83, with effect from 1st July 2017, in sub-rule (3), in the second proviso, for the word “sub-section”, the word “sub-rule” shall be substituted;

(vi) in rule 89, with effect from 1st July 2017, in sub-rule (4), in clause (E), for the word “sub-section”, the word “clause” shall be substituted;

(vii) in FORM GST TRAN-1, with effect from 1st July 2017, in Sl. No. 7, in Table (a), for the heading of column (2), the heading “HSN as applicable” shall be substituted;

(viii) in FORM GST TRAN-2, with effect from 1st July 2017, in Sl. No. 4 and 5, in the Table, for the heading of column (1), the heading “HSN as applicable” shall be substituted.

By order,

Addl. Chief Secretary (E&T).