EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 53/2018—State Tax

Shimla-2, the 9th October, 2018

No. EXN-F(10)-28/2018.—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. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Twelfth Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:—

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the, notification No. 48/2017—State Tax, dated the 20th November, 2017, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-40/2017, dated the 21st November, 2017 or notification No. 40/2017—State Tax (Rate) dated the 20th November, 2017, published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-40/2017, dated the 21st November, 2017 or notification No. 41/2017—Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extr...