EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla, the 30th August, 2017

No. EXN-F(10)-28/2017.— 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 hereby 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 (Fifth Amendment) Rules, 2017.

2. Save as otherwise provided, 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 3, in sub-rule (4), for the words “sixty days”, the words “ninety days” shall be substituted;

(ii) in rule 17, with effect from the 24th June, 2017, in sub-rule (2), after the words, “said form”, the words “or after receiving a recommendation from the Ministry of External Affairs, Government of India” shall be inserted;

(iii) in rule 40, with effect from the 1st day of July, 2017, in sub-rule (1), for clause (b), the following shall be substituted, namely:—

“(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in FORM GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Central Commissioner shall be deemed to be notified by the Commissioner.”;

(iv) after rule 44, the following rule shall be inserted, namely:—

“44A. Manner of reversal of credit of Additional duty of Customs in respect of Gold dore bar.—The credit of Central tax in the electronic credit ledger taken in terms of the provisions of section 140 relating to the Cenvat Credit carried forward which had accrued on account of payment of the additional duty of customs levied under sub-section (1) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), paid at the time of importation of gold dore bar, on the stock of gold dore bar held on the 1st day of July, 2017 or contained in gold or gold jewellery held in stock on the 1st day of July, 2017 made out of such imported gold dore bar, shall be restricted to one-sixth of such credit and five-sixth of such credit
shall be debited from the electronic credit ledger at the time of supply of such gold dore
bar or the gold or the gold jewellery made therefrom and where such supply has already
been made, such debit shall be within one week from the date of commencement of these
Rules.”

(v) in rule 61, with effect from the 1st day of July, 2017, in sub-rule (5), for the words
“specify that”, the words “specify the manner and conditions subject to which the”
shall be substituted;

(vi) in rule 87,—

(a) in sub-rule (2), the following shall be inserted, namely:—

“Provided that the challan in FORM GST PMT-06 generated at the common
portal shall be valid for a period of fifteen days.

Provided further that a person supplying online information and database access or
retrieval services from a place outside India to a non-taxable online recipient referred
may also do so through the Board’s payment system namely, Electronic
Accounting System in Excise and Service Tax from the date to be notified by the
Board.”;

(b) in sub-rule (3), for the second proviso, the following proviso shall be
substituted, namely:—

“Provided further that a person supplying online information and database access or
retrieval services from a place outside India to a non-taxable online recipient referred
may also make the deposit under sub-rule (2) through international money transfer
through Society for Worldwide Interbank Financial Telecommunication payment
network, from the date to be notified by the Board.”;

(vii) for rule 103, with effect from the 1st day of July, 2017, the following rule shall be
substituted, namely:—

“103. The Government shall appoint officers not below the rank of Joint Commissioner as
member of the Authority for Advance Ruling.”;

(viii) in “FORM GST REG-01” under the heading ‘Instructions for submission of
Application for Registration’, after Serial No. 15, the following Serial No. shall be
inserted, namely:—

“16. Government departments applying for registration as suppliers may not furnish
Bank Account details.”;

(ix) With effect from the 24th June, 2017 for “FORM GST REG-13”, the following Form
shall be substituted, namely:--
**Form GST REG-13**

*(See Rule 17)*

**Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies/others**

State /UT – District –

### PART A

<table>
<thead>
<tr>
<th>(i)</th>
<th>Name of the Entity</th>
</tr>
</thead>
<tbody>
<tr>
<td>(ii)</td>
<td>Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)</td>
</tr>
<tr>
<td>(iii)</td>
<td>Name of the Authorised Signatory</td>
</tr>
<tr>
<td>(iv)</td>
<td>PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)</td>
</tr>
<tr>
<td>(v)</td>
<td>Email Address of the Authorised Signatory</td>
</tr>
<tr>
<td>(vi)</td>
<td>Mobile Number of the Authorised Signatory (+91)</td>
</tr>
</tbody>
</table>

### PART B

1. Type of Entity (Choose one) | UN Body | Embassy | Other Person |
2. Country | |

2A. Ministry of External Affairs, Government of India’ Recommendation (if applicable) | Letter No. | Date |
3. Notification details | Notification No. | Date |
4. Address of the entity in State  
Building No./Flat No. | Floor No. |
Name of the Premises/Building | Road/Street |
City/Town/Village | District |
Block/Taluka | |
Latitude | Longitude |
State | PIN Code |
Contact Information | |
Email Address | Telephone number |
Fax Number | Mobile Number |
7. Details of Authorized Signatory, if applicable

<table>
<thead>
<tr>
<th>Particulars</th>
<th>First Name</th>
<th>Middle Name</th>
<th>Last name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Photo</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Name of Father</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of Birth</td>
<td>DD/MM/YYYY</td>
<td>Gender</td>
<td>&lt;Male, Female, Other&gt;</td>
</tr>
<tr>
<td>Mobile Number</td>
<td></td>
<td>Email address</td>
<td></td>
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<tr>
<td>Telephone No.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Designation /Status</td>
<td></td>
<td>Director Identification Number (if any)</td>
<td></td>
</tr>
<tr>
<td>PAN (Not applicable for entities specified in clause (a) of subsection (9) of section 25 of the Act)</td>
<td></td>
<td>Aadhaar Number (Not applicable for entities specified in clause (a) of subsection (9) of section 25 of the Act)</td>
<td></td>
</tr>
<tr>
<td>Are you a citizen of India?</td>
<td>Yes / No</td>
<td>Passport No. (in case of foreigners)</td>
<td></td>
</tr>
<tr>
<td>Residential Address</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building No./Flat No.</td>
<td></td>
<td>Floor No.</td>
<td></td>
</tr>
<tr>
<td>Name of the Premises/Building</td>
<td></td>
<td>Road/Street</td>
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<tr>
<td>Town/City/Village</td>
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<td>District</td>
<td></td>
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<tr>
<td>Block/Taluka</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>State</td>
<td></td>
<td>PIN Code</td>
<td></td>
</tr>
</tbody>
</table>

8. Bank Account Details (add more if required)

<table>
<thead>
<tr>
<th>Account Number</th>
<th>Type of Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>IFSC</td>
<td>Bank Name</td>
</tr>
<tr>
<td>Branch Address</td>
<td></td>
</tr>
</tbody>
</table>

9. Documents Uploaded

The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution/power of attorney, authorizing the applicant to represent the entity.

Or

The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of
resolution / power of attorney, authorizing the applicant to represent the UN Body
/Embassy etc. in India and link it along with the UIN generated and allotted to
respective UN Body/ Embassy etc.

11. Verification

I hereby solemnly affirm and declare that the information given herein above is
true and correct to the best of my knowledge and belief and nothing has been
canceled therefrom.

Place:                                                                                          (Signature)
Date:                                                                                Name of Authorized Person:

Or                                                                                         (Signature)
Place:                                                                                Name of Proper Officer:
Date:                                                                                  Designation:
Jurisdiction:

Instructions for submission of application for registration for UN Bodies/Embassies/ others
notified by the Government.

- Every person required to obtain a unique identity number shall submit the application
electronically.

- Application shall be filed through Common Portal or registration can be granted suomoto
by proper officer.

- The application filed on the Common Portal is required to be signed electronically or
through any other mode as specified by the Government.

- The details of the person authorized by the concerned entity to sign the refund application
or otherwise, should be filled up against the “Authorised Signatory details” in the
application.

- PAN /Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of
section 25 of the Act.

(x) With effect from the 1st day of July, 2017, in FORM GST TRAN-1 in Serial No. 7,—

(i) in item (a), for the word, figures and brackets “and 140 (6)”, the figures, brackets
and word “/, 140 (6) and 140 (7)” shall be substituted;

(ii) in item (b), —

(a) after the word, figures and brackets, “section 140 (5)”, the words, figures and
brackets “and section 140(7)” shall be inserted;

(b) for column heading 1, the column heading “registration number of the supplier or
input service distributor” shall be substituted;

(c) in the heading of column 8, after the words “Eligible duties and taxes”, the brackets
and words “(central taxes)” shall be inserted.

By order,

Sd/-

Additional Chief Secretary (E&T).