EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 33/2017-STATE TAX

Shimla, the 9th October, 2017

No. EXN-F(10)-34/2017.—In exercise of the powers conferred by sub-section (3) of section 1 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to appoint the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:—

(a) an authority or a board or any other body, -

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government, with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the State Government.

By order,

Sd/-

Additional Chief Secretary.

—

आबादों एवं करारांना विभाग

अधिसूचना

शिमला, 2, 9 अक्टूबर, 2017

संदर्भ: इएक्सएन—एफ(10)—32/2017—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश माल व सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 128 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद की सिफारिश पर, उन सभी रजिस्ट्रीकृत व्यक्तियों के लिए, जो नियम तारीख तक जुलाई, 2017 दर्ज के लिए प्रश्न जीआईसीआर—32 में विवरण देने में असफल रहे हैं, उक्त अधिनियम की धारा 47 के अधीन संदेश विलंब फीस का अधिकार प्राप्त करते हैं।