EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 47/2017-State Tax

Shimla-2, the 20th November, 2017

No.EXN-F(10)-40/2017.—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 (Twelfth Amendment) Rules, 2017.

2. 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 89, in sub-rule(1), for third proviso, the following proviso shall be substituted, namely:-

"Provided also that in respect of supplies regarded as deemed exports, the application may be filed by,—

(a) the recipient of deemed export supplies; or

(b) the supplier of deemed export supplies in cases where the recipient does not avail of input tax credit on such supplies and furnishes an undertaking to the effect that the supplier may claim the refund";

(ii) in rule 96A, in sub-rule(1), in clause (a), after the words "After the expiry of three months", the words "or such further period as may be allowed by the Commissioner," shall be inserted;

(iii) in FORM GST RFD-01

(a) for "Statement -2", the following Statement shall be substituted, namely:-

"Statement-2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Invoice details</th>
<th>Integrated tax</th>
<th>Cess</th>
<th>BRC/FIRC</th>
<th>Integrated tax and cess involved in debit note, if any</th>
<th>Integrated tax and cess involved in credit note, if any</th>
<th>Net Integrated tax and cess (6+7+10-11)</th>
</tr>
</thead>
<tbody>
<tr>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>Taxable Value</td>
<td>Amt.</td>
<td>No.</td>
<td>Date</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>2</td>
<td>3</td>
<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

1
Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

<table>
<thead>
<tr>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shipping bill/Bill of export/ Endorsed invoice by SEZ</th>
<th>Integrated Tax</th>
<th>Cess</th>
<th>Integrated tax and cess involved in debit note, if any</th>
<th>Integrated tax and cess involved in credit note, if any</th>
<th>Net Integrated tax and cess (8+9+10-11)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
<td>Date</td>
<td>Value</td>
<td>No.</td>
<td>Date</td>
<td>Taxable Value</td>
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<td>4</td>
<td>5</td>
<td>6</td>
<td>7</td>
<td>8</td>
</tr>
</tbody>
</table>

By order,
Sd/-

Additional Chief Secretary (E&T).

[Authoritative English text of this Department Notification No.EXN-F(10)-40/2017 dated 20/11/2017 as required under clause (3) of article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 39/2017-State Tax (Rate)

Shimla-2, the 20th November, 2017

No.EXN-F(10)-40/2017.—In exercise of the powers conferred by sub-section (1) of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify the state tax rate of 2.5 per cent on intra-State supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:—

Table

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description of Goods</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>19 or 21</td>
<td>Food preparations put up in unit containers and intended for free</td>
<td>When the supplier of such food preparations produces a certificate</td>
</tr>
</tbody>
</table>