distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.

from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax as the case may be, may allow in this regard.

Explanation.—(1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

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. 48/2017-State Tax

Shimla-2, the 20th November, 2017

No.EXN-F(10)-40/2017.—In exercise of the powers conferred by section 147 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased notify the supplies of goods listed in column (2) of the Table below as deemed exports, namely:—
Table

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description of supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
</tr>
<tr>
<td>1.</td>
<td>Supply of goods by a registered person against Advance Authorisation</td>
</tr>
<tr>
<td>2.</td>
<td>Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation.</td>
</tr>
<tr>
<td>3.</td>
<td>Supply of goods by a registered person to Export Oriented Unit</td>
</tr>
<tr>
<td>4.</td>
<td>Supply of gold by a bank or Public Sector Undertaking specified in the notification No.50/2017-Customs, dated 30th June, 2017 (as amended) against Advance Authorisation.</td>
</tr>
</tbody>
</table>

Explanation.—

For the purposes of this notification,—

1. "Advance Authorisation" means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.

2. Export promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

3. "Export Oriented Unit" means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

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. 40/2017-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 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as “the said Act”), the Governor of Himachal Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to exempt the intra-State supply of taxable goods (hereafter in this notification referred to as “the said goods”) by a registered supplier to a registered recipient for export, from so much of the state