both received by a registered person from any supplier, who is not registered, from the whole of the
state tax leviable thereon under section 9 of the Himachal Pradesh Goods and Services Tax Act,
2017 (10 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such
supplies of goods or service or both received by a registered person from any or all the suppliers,
who is or are not registered, exceeds five thousand rupees in a day.

2. This notification shall come into force with effect from the 1st day of July, 2017.

By order,
ONKAR SHARMA,
Principal Secretary (E&T).

[Authoritative English Text of this Department's Notification No. EXN-F(10)-14/2017-Loose dated
as required under clause (3) of article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 7/2017-STATE TAX

Shimla-171002, the 30th June, 2017

No.EXN-F(10)-14/2017-Loose.—In exercise of the powers conferred under 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 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

(2) They shall be deemed to have come into force with effect from the 24th day of June,
2017.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017,—

(a) in rule 1, in the heading, the word “, Extent” shall be omitted;
(b) in rule 10, in sub-rule (4), for the words “digitally signed”, the words “duly signed or
verified through electronic verification code” shall be substituted;
(c) in rule 13, in sub-rule (4), for the word “signed”, the words “duly signed or verified
through electronic verification code” shall be substituted;
(d) in rule 19, in sub-rule (1), in the second proviso, for the words “the said rule”, the
words, brackets and figures “sub-rule (2) of rule 8” shall be substituted;
(e) in rule 21, for clause (b), the following clauses shall be substituted, namely:—
“(b) issues invoice or bill without supply of goods or services in violation of the
provisions of the Act, or the rules made thereunder; or
(c) violates the provisions of section 171 of the Act or the rules made thereunder.”;
(f) in rule 24,—
(i) in sub-rule (1), the second proviso shall be omitted;
(ii) after sub-rule (3), the following sub-rule shall be inserted, namely:—
“(3A) Where a certificate of registration has not been made available to the
applicant on the common portal within a period of fifteen days from the date of
the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.”;

(g) in rule 26, in sub-rule (3), for the words “specified under the provisions of the Information Technology Act, 2000 (21 of 2000)”, the words “or through e-signature as specified under the provisions of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.” shall be substituted;

(h) in Form GST CMP-04, in the table, for serial number 5 and the entries related thereto, the following shall be substituted, namely:—

“5. Category of Registered Person
   (i) Manufacturers, other than manufacturers of such goods as may be notified by the Government
   (ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II
   (iii) Any other supplier eligible for composition levy.”;

(i) in Form GST CMP-07, for the brackets, words and figures “[See rule 6(6)]”, the brackets, words and figures “[See rule 6(5)] shall be substituted;

(j) in Form GST REG-12, for the words and figures “within 30 days”, the words and figures “within 90 days” shall be substituted;

(k) in Form GST REG-25,—
   (i) for the words and letters, “Provisional ID”, the letters “GSTIN” shall be substituted;
   (ii) the words “Place” and “<State>” shall be omitted.

Note:- The principal rules were published in the Gazette of Himachal Pradesh vide notification No. EXN-F(10)-13/2017, dated the 27th June, 2017.

By order,
ONKAR SHARMA,
Principal Secretary (E&T).

[Authoritative English Text of this Department's Notification No. EXN-F(10)-14/2017-Loose dated as required under clause (3) of article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT
NOTIFICATION NO. 1/2017-STATE TAX (RATE)
Shimla-171002, the 30th June, 2017

No. EXN-F(10)-14/2017-Loose.—In exercise of the powers conferred under Section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, hereby notifies the rate of the state tax of—

(i) 2.5 per cent. in respect of goods specified in Schedule I,

(ii) 6 per cent. in respect of goods specified in Schedule II,