EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 9/2017-STATE TAX

Shimla-171002, the 30th June, 2017

No.EXN-F(10)-14/2017-Loose.—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 1st day of July, 2017, as the date on which the provisions of sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9), 43 except the proviso to sub-section (9), 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act shall come into force.

By order,

ONKAR SHARMA,
Principal Secretary (E&T).

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EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 8/2017-STATE TAX

Shimla-171002, the 30th June, 2017

No.EXN-F(10)-14/2017-Loose.—In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Governor of Himachal Pradesh on the recommendations of the Council, is pleased to prescribe that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him, an amount calculated at the rate of,—

(i) one per cent of the turnover in State in case of a manufacturer;

(ii) two and a half per cent of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act; and

(iii) half per cent of the turnover in State in case of other suppliers:

Provided that a registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:
### TABLE

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2105 00 00</td>
<td>Ice cream and other edible ice, whether or not containing cocoa.</td>
</tr>
<tr>
<td>2.</td>
<td>2106 90 20</td>
<td>Pan masala</td>
</tr>
<tr>
<td>3.</td>
<td>24</td>
<td>All goods, <em>i.e.</em> Tobacco and manufactured tobacco substitutes</td>
</tr>
</tbody>
</table>

**Explanation.**—

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, 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 Customs Tariff Act, 1975 (51 of 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.

2. This notification shall be deemed to have come into force on 25th June, 2017.

By order,

ONKAR SHARMA,
Principal Secretary (E&T).

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[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. 2/2017-STATE TAX (RATE)

Shimla-171002, the 30th June, 2017

No.EXN-F(10)-14/2017-Loose.—In exercise of the powers conferred under sub-section (1) of Section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, 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).