

2. In computing aggregate turnover in order to determine eligibility of a registered person to pay state tax at the rate of three percent under this notification, value of supply of exempt services by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount, shall not be taken into account.

3. **Explanation.** —For the purpose of this notification, -

- (i) “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (ii) the rules for the interpretation of the First Schedule to the said 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.

4. This notification shall come into force on the 1st day of April, 2019.

By order,

JAGDISH CHANDER SHARMA,  
*Principal Secretary (E&T).*

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 07-03-2019 as required under clause (3) of Article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

### NOTIFICATION NO. 10/2019-STATE TAX

*Shimla-2 the 07th March, 2019*

**No . EXN-F(10)-5/2019.**—In exercise of the powers conferred by sub-section (2) of section 23 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter referred to as the “said Act”), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to specify the following category of persons, as the category of persons exempt from obtaining registration under the said Act, namely,—

Any person, who is engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed forty lakh rupees, except, -

- (a) persons required to take compulsory registration under section 24 of the said Act;
- (b) persons engaged in making supplies 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;
- (iii) persons engaged in making intra-State supplies in the States of Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Puducherry, Sikkim, Telangana, Tripura, Uttarakhand; and

(iv) persons exercising option under the provisions of sub-section (3) of section 25, or such registered persons who intend to continue with their registration under the said Act.

**Table**

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

2. This notification shall come into force on the 1st day of April, 2019.

By order,

JAGDISH CHANDER SHARMA,  
Principal Secretary (E&T).

ब अदालत विवाह पंजीकरण अधिकारी, बड़सर, उप-मण्डल बड़सर, जिला हमीरपुर, हि0 प्र0

1. Kushal Singh Age 32 years s/o Sh. Raghubir Singh, r/o Village & P.O. Nain, Tehsil Barsar, District Hamirpur (H.P.).

2. Radha Age 22 years d/o Sh. Gopal Singh, r/o Village Sain, P.O. Alathu, Tehsil Sadar, District Mandi (H.P.) प्रार्थी।

बनाम

आम जनता

प्रतिवादी।

आम जनता को सूचित किया जाता है कि प्रार्थी एक व दो ने इस न्यायालय में विवाह पंजीकरण करवाने का आवेदन किया है। अतः इस इशतहार द्वारा आम जनता व उपरोक्त आवेदनकर्ता के माता-पिता को इस विवाह के पंजीकरण बारे एतराज हो तो दिनांक 23-03-2019 या इससे पूर्व प्रातः 10.00 बजे इस न्यायालय में आपत्ति दर्ज करवा सकते हैं। इस तिथि के बाद कोई उजर स्वीकार नहीं किया जावेगा।

आज दिनांक 20-02-2019 को मेरे हस्ताक्षर एवं मोहर अदालत द्वारा जारी किया गया।

मोहर।

हस्ताक्षरित/—  
विवाह पंजीकरण अधिकारी,  
बड़सर, उप-मण्डल बड़सर, जिला हमीरपुर, हि0 प्र0।