

स्पष्टीकरण.—इस अधिसूचना के प्रयोजनों के लिए "निगमित ऋणी", "निगमित दिवाला समाधान वृत्तिक" "अंतरिम समाधान वृत्तिक" और "समाधान वृत्तिक" के वही अर्थ होंगे, जो दिवाला और शोधन अक्षमता संहिता, 2016 (2016 का 31) में उनके हैं।

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।

[Authoritative English text of this Department Notification No.EXN-F(10)-4/2020 dated 23-06-2020 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 11 /2020-State Tax

Shimla-2, the 23rd June, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Government, on the recommendations of the Council, is pleased to notify those registered persons (hereinafter referred to as the erstwhile registered person), who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the following special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process, as mentioned below.

2. Registration.—The said class of persons shall, with effect from the date of appointment of IRP / RP, be treated as a distinct person of the corporate debtor, and shall be liable to take a new registration (hereinafter referred to as the new registration) in each of the States or Union territories where the corporate debtor was registered earlier, within thirty days of the appointment of the IRP/RP:

Provided that in cases where the IRP/RP has been appointed prior to the date of this notification, he shall take registration within thirty days from the commencement of this notification, with effect from date of his appointment as IRP/RP.

3. Return.—The said class of persons shall, after obtaining registration file the first return under section 40 of the said Act, from the date on which he becomes liable to registration till the date on which registration has been granted.

4. Input tax credit.—(1) The said class of persons shall, in his first return, be eligible to avail input tax credit on invoices covering the supplies of goods or services or both, received since his appointment as IRP/RP but bearing the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of

sub-section (4) of section 16 of the said Act and sub-rule (4) of rule 36 of the Himachal Pradesh Goods and Service Tax Rules, 2017 (hereinafter referred to as the said rules).

(2) Registered persons who are receiving supplies from the said class of persons shall, for the period from the date of appointment of IRP / RP till the date of registration as required in this notification or thirty days from the date of this notification, whichever is earlier, be eligible to avail input tax credit on invoices issued using the GSTIN of the erstwhile registered person, subject to the conditions of Chapter V of the said Act and the rules made thereunder, except the provisions of sub-rule (4) of rule 36 of the said rules.

(5) Any amount deposited in the cash ledger by the IRP/RP, in the existing registration, from the date of appointment of IRP/RP to the date of registration in terms of this notification shall be available for refund to the erstwhile registration.

Explanation.—For the purposes of this notification, the terms “corporate debtor”, “corporate insolvency resolution professional”, “interim resolution professional” and “resolution professional” shall have the same meaning as assigned to them in the Insolvency and Bankruptcy Code, 2016 (31 of 2016).

By order,

Jagdish Chander Sharma,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 12/2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्या:ई.एक्स.एन.—एफ.(10)—4/2020.—हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) की धारा 148 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना सं० 21/2019—राज्य कर तारीख 30 मई, 2019 जिसे हिमाचल प्रदेश के राजपत्र में संख्या:ई.एक्स.एन.—एफ.(10)—4/2019 के तहत तारीख 03 जून, 2019 को प्रकाशित किया गया था, में निम्नलिखित संशोधन करते हैं, अर्थात्:—

उक्त अधिसूचना के पैरा 2 में, निम्नलिखित परंतुक अंतःस्थापित किया जाएगा, अर्थात्:—

“परन्तु उक्त व्यक्तियों को, जो प्ररूप जीएसटी सीएमपी—08 में स्वनिर्धारित करके संदाय के ब्योरे से युक्त विवरण देने के स्थान पर वित्तीय वर्ष 2019—2020 में कर अवधियों के लिए हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात् उक्त नियम कहा गया है) के अधीन प्ररूप जीएसटीआर—3ख में विवरणी दिया है, ऐसे करदाता वित्तीय वर्ष 2019—2020 के सभी कर अवधियों के लिए उक्त नियमों के प्ररूप जीएसटी आर—1 में मालों या सेवाओं या दोनों की जावक पूर्ति का विवरण या प्ररूप जीएसटी सीएमपी—08 में स्वनिर्धारित कर के भुगतान के ब्योरे से युक्त विवरण देने की आवश्यकता नहीं होगी।”

आदेश द्वारा,

जगदीश चन्द्र शर्मा,
प्रधान सचिव(आबकारी एवं कराधान)।