माल या सेवा या दोनों की प्रदाय के संबध में उक्त नियमों के नियम 48 के उपनियम (4) में निबंधनानुसार बीजक और अन्य विहित दस्तावेज तैयार करेंगे।

2.   यह अधिसूचना 1 अक्तूबर, 2020 को प्रवृत्त होगी।

आदेश द्वारा,

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

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[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. 13/2020-State Tax

Shimla-2, the 23rd June, 2020

No.EXN-F(10)-4/2020.—In exercise of the powers conferred by sub-rule (4) of rule 48 of the Himachal Pradesh Goods and Services Tax Rules, 2017(hereinafter referred as said rules), the Governor of Himachal Pradesh, on the recommendations of the Council, and in supersession of the notification of the Government of Himachal Pradesh, No. 70/2019 – State Tax, dated the 31st December, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-25/2019, dated the 2nd January, 2020, except as respects things done or omitted to be done before such supersession, is pleased to notify registered person, other than those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in a financial year exceeds one hundred crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules in respect of supply of goods or services or both to a registered person.

2.   This notification shall come into force from the 1st October, 2020.

By order,

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

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आबकारी एवं कराधान विभाग

अधिसूचना सं0 14 / 2020—राज्य कर

शिमला—2, 23 जून, 2020

संख्याःई.एक्स.एन.—एफ.(10)— 4 / 2020.—हिमाचल प्रदेश माल और सेवा कर नियम, 2017 (जिसे इसमें इसके पश्चात्, उक्त नियम कहा गया है) के नियम 46 के छठे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये, राज्यपाल, हिमाचल प्रदेश, परिषद की सिफारिशों पर, हिमाचल प्रदेश सरकार की अधिसूचना संख्याः