

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 28-03-2019 as required under clause (3) of article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 14/2019-State Tax

Shimla-2, the 28<sup>th</sup> March, 2019

**No. EXN-F(10)-5/2019.**—In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), and in supersession of the notification No. 8/2017- State Tax, dated the 30<sup>th</sup> June, 2017, published in the Gazette of Himachal Pradesh *vide* number EXN F(10)-14/2017-Loose, dated the 30<sup>th</sup> June, 2017, except as things done or omitted to be done before such supersession, the Governor of Himachal Pradesh, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Himachal Pradesh Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely:—

- (i) Arunachal Pradesh
- (ii) Manipur
- (iii) Meghalaya
- (iv) Mizoram
- (v) Nagaland
- (vi) Sikkim
- (vii) Tripura
- (viii) Uttarakhand:

Provided further that the 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, namely:—

**TABLE**

Sl. No.	Tariff item, subheading, 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.e. Tobacco and manufactured tobacco substitutes.

*Explanation.—*

- (i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as 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.
2. This notification shall come into force on the 1st day of April, 2019.

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

विधि विभाग

अधिसूचना

शिमला-2, 25 मार्च, 2019

**संख्या एल0एल0आर0-डी0(6)-4 / 2019-लेज.**—हिमाचल प्रदेश के राज्यपाल, भारत के संविधान के अनुच्छेद 200 के अधीन प्रदत्त शक्तियों का प्रयोग करते हुए दिनांक 22-3-2019 को अनुमोदित हिमाचल प्रदेश विनियोग अधिनियम (निरसन) विधेयक, 2019 (2019 का विधेयक संख्यांक 6) को वर्ष 2019 के अधिनियम संख्यांक 5 के रूप में संविधान के अनुच्छेद 348 (3) के अधीन उसके अंग्रेजी प्राधिकृत पाठ सहित हिमाचल प्रदेश ई-राजपत्र में प्रकाशित करते हैं।

आदेश द्वारा,  
यशवंत सिंह चोगल,  
प्रधान सचिव (विधि)।

हिमाचल प्रदेश विनियोग अधिनियम (निरसन) अधिनियम, 2019

धाराओं का क्रम

धारा :

1. संक्षिप्त नाम।
2. कतिपय विनियोग अधिनियमों का निरसन।
3. व्यावृत्तियां।  
अनुसूची।