

अनुदेश:

1. हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 की धारा 10 के उपबंधों के अधीन या अधिसूचना संख्या: 2/2019-राज्य कर(दर) तारीख 7 मार्च, 2019, जिसे राजपत्र, हिमाचल प्रदेश में संख्या: ई.एक्स.एन.-एफ(10)-5/2019 के तहत तारीख 8 मार्च, 2019 को प्रकाशित किया गया था, का लाभ प्राप्त करते हुए कर का संदाय करने वाला करदाता, सम्यक तारीख तक तिमाही आधार पर कर का संदाय करेगा।
2. अग्रिम, जमा/विकलन टिप्पण या सुधार के लेखे समायोजन दायित्व के विरुद्ध रिपोर्ट की जाएगी।
3. नकारात्मक मूल्य की ऐसे रिपोर्ट की जाएगी कि ऐसा मूल्य समायोजन के पश्चात आया है।
4. यदि कुल संदेय कर नकारात्मक हो गया है, तब उसे अगली कर अवधि के लिए उस अवधि में उसका उपयोग करने के लिए अग्रपिठ किया जाएगा।
5. यदि संदाय सम्यक तारीख के पश्चात् किया जाता है तो ब्याज उद्ग्रहणीय होगा।
6. 'शून्य' विवरण दाखिल किया जाएगा यदि तिमाही के दौरान कोई कर देयता बकाया नहीं है।"।
5. उक्त नियमों के प्ररूप जीएसटी आरईर्जजी-01 के अनुदेश सं. 16 के पश्चात् निम्नलिखित अनुदेश अंतःस्थापित किया जाएगा, अर्थात्:-

"17. करदाता जो यथासंशोधित अधिसूचना संख्या: 2/2019-राज्य कर (दर), तारीख 7 मार्च, 2019 का लाभ प्राप्त करते हुए कर का संदाय करना चाहते हैं वे इस प्ररूप के क्रम सं. 5 और 6.1 (iii) पर ऐसा विकल्प उपदर्शित करेंगे।"

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

टिप्पण.- मूल नियम अधिसूचना संख्या: ई.एक्स.एन.-एफ.(10)-13/2017, तारीख 23 जून, 2017 द्वारा संख्या: ई.एक्स.एन.-एफ.(10)-13/2017 के तहत राजपत्र, हिमाचल प्रदेश में तारीख 29 जून, 2017 को प्रकाशित किए गए थे।

[*Authoritative English text of this Department Notification No. EXN-F(10)-4/2019 dated 30-5-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 20/2019-STATE TAX (RATE)

Shimla-2, the 30th May, 2019

No.EXN-F(10)-4/2019.—In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017(10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Third Amendment) Rules, 2019.

(2) They shall come into force on the date of their publication in the official Gazette.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:—

“Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration within a period of thirty days from the date of order of revocation of cancellation of registration.”.

3. In the said rules, in rule 62,—

(a) in the marginal heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

(b) in sub-rule (1), —

(i) for the portion beginning with the words and figures “paying tax under section 10” and ending with letters and figures “**FORM GSTR-4**”, the following shall be substituted, namely:—

“paying tax under section 10 or paying tax by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2019, dated the 8th March, 2019 shall—

(i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18th day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year;”;

(iii) the proviso shall be omitted;

(c) in sub-rule (2), for the portion beginning with the words “return under” and ending with the words “other amount”, the following shall be substituted, namely:—

“statement under sub-rule (1) shall discharge his liability towards tax or interest”;

(d) in sub-rule (4),—

(i) after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “or by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2019, dated the 8th March, 2019” shall be inserted;

(ii) in the Explanation,—

(A) after the words “not be eligible to avail”, the word “of” shall be omitted;

- (B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2019, dated the 8th March, 2019” shall be inserted;
- (e) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR-4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;
- (f) after sub-rule (5), the following sub-rule shall be inserted, namely:—

“(6) A registered person who ceases to avail the benefit of notification of the Government of Himachal Pradesh No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2019, dated the 8th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.”.

4. In the said rules, after **FORM GST CMP-07**, the following form shall be inserted, namely:—

“Form GST CMP – 08

[See rule 62]

Statement for payment of self-assessed tax

		Financial Year															
		Quarter															
1.	GSTIN																
2.	(a) Legal name	<Auto>															
	(b) Trade name	<Auto>															
	(c) ARN	<Auto> (After filing)															
	(d) Date of filing	<Auto> (After filing)															

3. Summary of self-assessed liability**(net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

(Amount in ₹in all tables)

Sr. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

4. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place :
Date:

Signature,
Name of Authorised Signatory,
Designation/Status.

Instructions:

1. The taxpayer paying tax under the provisions of section 10 of the Himachal Pradesh Goods and Services Tax Act, 2017 or by availing the benefit of notification No. 02/2019– State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2019, dated the 8th March, 2019 shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.

6. 'Nil' Statement shall be filed if there is no tax liability due during the quarter."

5. In the said rules, in **FORM GST REG-01**, after instruction number 16, the following instruction shall be inserted, namely:—

"17. Taxpayers who want to pay tax by availing benefit of notification No. 02/2019–State Tax (Rate), dated the 7th March, 2019, published in the Gazette of Himachal Pradesh vide number EXN-F(10)-5/2019, dated the 8th March, 2019, as amended, shall indicate such option at serial no. 5 and 6.1(iii) of this Form."

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

Note.—The principal rules were published in the Gazette of Himachal Pradesh vide notification No. EXN-F(10)-13/2017, dated the 27th June, 2017, published vide number EXNF(10)-13/2017, dated the 29th June, 2017.

ब अदालत श्री मित्रदेव मोहतल, तहसीलदार एवं कार्यकारी दण्डाधिकारी, कुल्लू,
जिला कुल्लू, हि0 प्र0

केस नं0 : 23/ME/T/2019

दिनांक : 21-05-2019

श्री रेवत राम पुत्र श्री शिव दास, गांव गलयाना, डाकघर भल्यानी, तहसील व जिला कुल्लू, हि0 प्र0

श्रीमती रीना देवी पुत्री चमारू राम, गांव कड़ौन, डाकघर भुट्टी, तहसील व जिला कुल्लू, हि0 प्र0

प्रार्थीगण।

बनाम

आम जनता

प्रतिवादीगण।

विषय.—प्रार्थना-पत्र जेर धारा 8(4) हि0 प्र0 रजिस्ट्रीकरण नियम, 2004 विवाह पंजीकरण बारे।

उपरोक्त मामला में प्रार्थीगण उपरोक्त ने दिनांक 04-04-2019 को इस अदालत में प्रार्थना-पत्र पेश किया है कि उन्होंने दिनांक 05-05-2017 को हिन्दू रीति-रिवाज के अनुसार स्थान गलयाना में शादी कर ली है और तब से दोनों पति-पत्नी के रूप में रहते चले आ रहे हैं परन्तु प्रार्थीगण द्वारा अपनी शादी का इन्द्राज सम्बन्धित पंचायत में नहीं करवाया है।

अतः सर्वसाधारण व सगे-सम्बन्धियों को इस इशतहार द्वारा सूचित किया जाता है कि किसी भी व्यक्ति को उपरोक्त प्रार्थीगण की शादी को सम्बन्धित पंचायत के अभिलेख में दर्ज करने बारे कोई उजर व एतराज हो तो वह दिनांक 21-06-2019 को सुबह 10.00 बजे या इससे पूर्व असालतन या वकालतन हाजिर अदालत पेश होकर अपना उजर व एतराज पेश कर सकता है। इसके उपरान्त कोई भी उजर व एतराज प्राप्त न होने की सूरत में नियमानुसार शादी दर्ज करने के आदेश पारित कर दिए जाएंगे।

आज दिनांक 27-05-2019 को मेरे हस्ताक्षर व मोहर अदालत द्वारा जारी हुआ।

मोहर।

हस्ताक्षरित /—
तहसीलदार एवं कार्यकारी दण्डाधिकारी,
कुल्लू, जिला कुल्लू, हि0 प्र0।