

[*Authoritative English text of this Department Notification No. EXN-F (10)-15/2019, dated 17-07-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

Notification No. 27/2019—State Tax

Shimla-2, the 17th July, 2019

No. EXN-F(10)-15/2019.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this Notification referred to as the said Act), the Governor of Himachal Pradesh, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

2. The said registered persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** under the Himachal Pradesh Goods and Services Tax Rules, 2017, effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

Sl. No.	Quarter for which details in FORM GSTR-1 are furnished	Time period for furnishing details in FORM GSTR-1
1.	July–September 2019	31st October, 2019

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July 2019 to September 2019 shall be subsequently notified in the Official Gazette.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 28/2019—राज्य कर

शिमला-2, 17 जुलाई, 2019

सं० ई.एक्स.एन.—एफ(10)—15/2019.—आयुक्त, हिमाचल प्रदेश माल और सेवा कर अधिनियम, 2017 (2017 का 10) (जिसे इस अधिसूचना में इसके पश्चात् उक्त अधिनियम कहा गया है) की धारा 168 के साथ पठित धारा 37 की उप-धारा (1) के दूसरे परंतुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, परिषद् की सिफारिशों पर ऐसे रजिस्ट्रीकृत व्यक्तियों के ऐसे वर्ग द्वारा, जिनका पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में संकलित आवर्त 1.5 करोड़ रुपयों से अधिक है, जुलाई 2019 से सितम्बर 2019 तक प्रत्येक मास के लिए