

[*Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 2 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—In exercise of the powers conferred by sub-section (2) of section 1 of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2018 (1 of 2019), the Governor of Himachal Pradesh is pleased to appoint the 1st day of February, 2019, as the date on which the provisions of the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2018 (1 of 2019), except clause (b) of section 8, section 17, section 18, clause (a) of section 20, shall come into force.

By order,

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

[*Authoritative English text of this Department Notification No. EXN-F(10)-5/2019 dated 30-01-2019 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 3 /2019-STATE TAX

Shimla-2, the 30th January, 2019

No. EXN-F(10)-5/2019.—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 (Amendment) Rules, 2019.

(2) Save as otherwise provided in these rules, they shall come into force on the first day of February, 2019.

2. In the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in Chapter-II, in the heading, for the words “Composition Rules”, the words, “Composition Levy” shall be substituted.

3. In the said rules, in rule 7, in the Table, against serial number (3), in column (3), for the word “goods”, the words, “goods and services” shall be substituted.

4. In the said rules, in rule 8, in sub-rule (1),—

(a) the first proviso shall be omitted;