

[Authoritative english text of this Department Notification No. EXN-F(10)-22/2019 dated 01-11-2019 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 45/2019-State Tax

Shimla-2, the 1st November, 2019

No. EXN-F(10)-22/2019.—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, is pleased to notify 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	2	3
1.	October, 2019 to December, 2019	31st January, 2020
2.	January, 2020 to March, 2020	30th April, 2020

3. The time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 of the said Act, for the months of October, 2019 to March, 2020 shall be subsequently notified in the Official Gazette.

By order,

SANJAY KUNDU
Principal Secretary (E&T).

आबकारी एवं कराधान विभाग

अधिसूचना सं० 46/2019—राज्य कर

शिमला—2, 01 नवम्बर, 2019

सं० ई.एक्स.एन.—एफ(10)—22/2019.—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 उपधारा (1) के दूसरे परन्तुक द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आयुक्त, परिषद् की सिफारिशों पर, ऐसे रजिस्ट्रीकृत व्यक्तियों के वर्ग द्वारा जो पूर्ववर्ती वित्तीय वर्ष या चालू वित्तीय वर्ष में 1.5