

**टिप्पण.**—मूल अधिसूचना सं० 44/2019—राज्य कर (दर) तारीख 01 नवम्बर, 2019 हिमाचल प्रदेश के राजपत्र में अधिसूचना सं० ई. एक्स.एन.—एफ.(10)—22/2019 के तहत तारीख 04 नवम्बर, 2019 को प्रकाशित की गई थी और अंतिम बार अधिसूचना सं० 73/2019—राज्य कर (दर) तारीख 05 फरवरी, 2020 जो राजपत्र, हिमाचल प्रदेश में सं० ई.एक्स.एन.—एफ.(10)—25/2019 के तहत तारीख 06 फरवरी, 2020 को प्रकाशित की गई थी, के द्वारा संशोधित की गई थी।

[Authoritative English text of this Department Notification No. EXN-F(10)-23/2019 dated 14-02-2020 as required under clause (3) of article 348 of the Constitution of India].

## EXCISE AND TAXATION DEPARTMENT

Notification No. 07/2020-State Tax

Shimla-2, the 14th February, 2020

**No. EXN-F(10)-23/2019.**—In exercise of the powers conferred by section 168 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), read with sub-rule (5) of rule 61 of the Himachal Pradesh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of Himachal Pradesh, No. 44/2019- State Tax, dated the 1st November, 2019, published in the Gazette Himachal Pradesh vide number EXN-F(10)-22/2019, dated the 4th November, 2019, namely:—

In the said notification, after the proviso, the following proviso shall be inserted, namely:—

"Provided also that the return in FORM GSTR-3B of the said rules for the months of January, 2020, February, 2020 and March, 2020 for taxpayers having an aggregate turnover of up to rupees five Crore in the previous financial year, whose principal place of business is in the State shall be furnished electronically through the common portal, on or before the 24th February, 2020, 24th March, 2020 and 24th April, 2020, respectively."

By order,  
SANJAY KUNDU,  
Principal Secretary (E&T).

**Note.**—The principal notification number 44/2019-State Tax, dated the 1st November, 2019 published in the Gazette of Himachal Pradesh vide EXN-F(10)-22/2019, dated the 4<sup>th</sup> November, 2019, and was last amended by notification No. 73/2019 – State Tax, dated the 05th January, 2019 published in the Gazette of Himachal Pradesh vide number EXN-F(10)-25/2019 on 06th January, 2019.

ब अदालत श्री जगदीश चन्द, उप-पंजीकाध्यक्ष, ककीरा, जिला चम्बा, हिमाचल प्रदेश

मिसल नम्बर : 01/SR/2019 तारीख दायर : 19-12-2019

अग्रिम पेशी : 04-03-2020

श्री रमेश कुमार सुपुत्र श्री शक्ति, निवासी गांव धनवाड, डाकघर सरोल, तहसील व जिला चम्बा, हिमाचल प्रदेश . . प्रार्थी।