

F(10)-14/2018, dated the 28th March, 2018, were last amended by notification No. 46/2018-State Tax, dated the 11th September, 2018, published in the Gazette of India, Extraordinary, *vide* number EXN-F(10)-24/2018-Loose, dated the 12th September, 2018.

[*Authoritative English text of this Department Notification No. EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 70/2018-State Tax

Shimla-2, the 31st December, 2018

No. EXN-F(10)-33/2018.—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, the Commissioner, on the recommendations of the Council, hereby makes the following further amendments in notification No. 34/2018-State Tax, dated the 9th August, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-24/2018, dated the 10th August, 2018, namely:—

In the said notification, in the first paragraph, in the third proviso, for the words, figures and letters “July, 2017 to November, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to February, 2019” and “31st day of March, 2019” shall be respectively substituted.

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

Foot Note.—The principal notification No. 34/2018-State Tax dated the 10th August, 2018 was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-24/2018, dated the 10th August, 2018 and was last amended by notification No. 47/2018-State Tax, dated the 11th September, 2018, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-24/2018-Loose, dated the 12th September, 2018.

[*Authoritative English text of this Department Notification No. EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 71/2018-State Tax

Shimla-2, the 31st December, 2018

No. EXN-F(10)-33/2018.—In exercise of the powers conferred by section 148 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to make the following further

amendments in the notification of the Government of Himachal Pradesh, No. 43/2018- State Tax, dated the 11th September, 2018, published in the Gazette of Himachal Pradesh, *vide* No. EXN-F(10)-24/ 2018-Loose dated the 12th September, 2018, namely:—

In the said notification, in paragraph 2, in the second proviso, for the words, figures and letters “July, 2017 to September, 2018” and “31st day of December, 2018”, the words, figures and letters “July, 2017 to December, 2018” and “31st day of March, 2019” shall respectively be substituted.

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

Note.—The principal notification No. 43/2018-State Tax, dated the 11th September, 2018, published in the Gazette of Himachal Pradesh, *vide* No. EXN-F(10)-24/ 2018-Loose dated the 12th September, 2018.

[*Authoritative English text of this Department Notification No. EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 73/2018-State Tax

Shimla-2, the 31st December, 2018

No. EXN-F(10)-33/2018.—In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 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 make the following further amendment in the notification of the Government of Himachal Pradesh No. 50/2018-State Tax dated the 17th September, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-24/2018-Loose, dated the 18th September, 2018, namely:—

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

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

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

Note.—The principal notification No. 50/2018- State Tax, dated the 17th September, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)- 24/2018-Loose, dated the 18th September, 2018 and last amended *vide* notification No. 61/2018-State Tax,