

2019 तक के लिए, देय तारीख तक प्ररूप जीएसटीआर-1 में जावक प्रदायों के ब्यौरे देने में असफल रहे हैं, किन्तु उन्होंने 19 दिसम्बर, 2019 से 10 जनवरी, 2020 तक की बीच की अवधि के उक्त ब्यौरे प्ररूप जीएसटीआर-1 में दे दिए हैं।”।

2. यह अधिसूचना 19 दिसम्बर, 2019 से प्रभावी हुई समझी जाएगी।

आदेश द्वारा,

संजय कुंडू,
प्रधान सचिव (आबकारी एवं कराधान)।

टिप्पण.— प्रधान अधिसूचना संख्या 4/2018-राज्य कर, तारीख 30 जनवरी, 2018 हिमाचल प्रदेश के राजपत्र (ई-गजट) में सं० ई.एक्स.एन.-एफ(10)-5/2018 के तहत 30 जनवरी, 2018 को प्रकाशित की गई और अंतिम बार अधिसूचना संख्या 75/2018-राज्य कर तारीख 31-12-2018 जो संख्या ई.एक्स.एन.-एफ(10)-33/2018 के तहत हिमाचल प्रदेश के राजपत्र (ई-गजट) में तारीख 4 जनवरी, 2019 द्वारा प्रकाशित की गई थी, द्वारा संशोधित की गई थी।

[*Authoritative English text of this Department Notification No.EXN-F(10)-25/2019 dated 15-01-2020 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 74/2019-State Tax

Shimla-2, the 15th January, 2020

No. EXN-F(10)-25/2019.—In exercise of the powers conferred by section 128 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 amendment in the notification of the Government of Himachal Pradesh No. 4/2018-State Tax, dated the 30th January, 2018, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2018, dated the 30th January, 2018, namely:—

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

“Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the details of outward supplies in **FORM GSTR-1** for the months/quarters from July, 2017 to November, 2019 by the due date but furnishes the said details in **FORM GSTR-1** between the period from 19th December, 2019 to 10th January, 2020.”.

2. This notification shall be deemed to have come into force with effect from the 19th day of December, 2019.

By order,

SANJAY KUNDU,
Principal Secretary (E&T).