

dated the 05th November, 2018, published *vide* number EXN-F(10)-31/2018, dated the 05<sup>th</sup> November, 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. 75/2018-State Tax

*Shimla-2, the 31st December, 2018*

**No. EXN-F(10)-33/2018.**—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 amendments in 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 23rd January, 2018, namely:—

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

“Provided further 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 September, 2018 by the due date but furnish the said details in **FORM GSTR-1** between the period from 22nd December, 2018 to 31st March, 2019.”.

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

**Note.**—The principal notification No. 4/2018-State Tax, dated 23rd January, 2018 was published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-5/2018, dated the 23rd January, 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. 76/2018-State Tax

*Shimla-2, the 31st December, 2018*

**No. EXN-F(10)-33/2018.**—In exercise of the powers conferred by section 128 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, and in supersession of the notification of the Government of Himachal Pradesh No. EXN-F(10)-32/2017, dated the 1st September, 2017 published in the Gazette of Himachal Pradesh, *vide*

number EXN-F(10)-32/2017, dated the 23rd October, 2017, notification of the Government of Himachal Pradesh, No. 50/2017-State Tax, dated the 15th November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-32/2017, dated the 15th November, 2017 and notification of the Government of Himachal Pradesh, No. 64/2017-State Tax, dated the 15th November, 2017, published in the Gazette of Himachal Pradesh, number EXN-F(10)-20/2016-Vol.1, dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR3B for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further 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 return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

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

---

[*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. 77/2018-State Tax

*Shimla-2, the 31st December, 2018*

**No. EXN-F(10)-33/2018.**—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 amendments in notification of the Government of Himachal Pradesh, No. 73/2017-State Tax, dated the 16th January, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-44/2017, dated the 20th January, 2017, namely:—

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

“Provided further 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 return in FORM GSTR-4 for the quarters from July, 2017 to September, 2018 by the due date but