

[Authoritative English text of this Department Notification No. EXN-F(10)-4/2021, dated 14th June, 2021 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

Notification No. 8/2021-State Tax

Shimla-2, the 14th June, 2021

No. EXN-F(10)-4/2021.—In exercise of the powers conferred by sub-section (1) of section 50 of the Himachal Pradesh Goods and Services Tax Act, 2017(10 of 2017), read with Section 148 of the said Act, 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. 13/2017-State Tax, dated the 30th June, 2017, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-14/2017, dated 30-06-2017, namely:—

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after Sr. No. 3, the following shall be inserted, namely:—

(1)	(2)	(3)	(4)
“4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 percent for the first 15 days from the due date and 18 percent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of Section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of Section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of Section 39	Nil for the first 15 days from the due date, 9 percent for the next 15 days, and 18 percent thereafter	Quarter ending March, 2021.”.

2. This notification shall be deemed to have come into force with effect from the 18th day of April, 2021.

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