

[*Authoritative English text of this Department Notification No. EXN-F(10)-24/2018 dated 20-09-2018 required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 23/2018—State Tax (Rate)

Shimla-2, the 20th September, 2018

No. EXN-F(10)-24/2018.—In exercise of the powers conferred by sub-section (3) of section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Himachal Pradesh, No.12/2017-State Tax (Rate), dated 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2017, dated the 30th June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:—

“Explanation.—For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

By order,
JAGDISH CHANDER SHARMA,
Pr. Secretary (E&T).

Note.— The principal notification No.12/2017-State Tax (Rate), dated the 30th June, 2017, was published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2017, dated the 30th June, 2017 and was last amended by notification No. 14/2018-State Tax (Rate), dated the 27th July, 2018 published *vide* number EXN-F(10)-24/2018, dated the 27th July, 2018.

EXCISE AND TAXATION DEPARTMENT

CORRIGENDUM

Shimla-2, the 20th September, 2018

No. EXN-F(10)-24/2018.—In the notification No. 10/2017-State Tax, dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-14/2017 dated 30th June, 2017,—

At page 3006:—

- (i) in Para No. 4, before the words “**Every electronic commerce**” the number and sign “(1)” shall be read “(2)”;
- (ii) in Para No. 5, before the words “**Every registered person**” the number and sign “(2)” shall be read “(3)”.

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