हरियाणा सरकार
अबकारी तथा कराराधन विभाग
अधिसूचना
दिनांक 30 जून, 2017

संख्या 33/एसटी-2— हरियाणा माल और सेवा कर अधिनियम, 2017 (2017 का 19), की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, हरियाणा के राज्यपाल, इसके द्वारा हरियाणा माल और सेवा कर नियम, 2017 को आगे संशोधित करने के लिए निम्नलिखित नियम बनाते हैं, अथार्तः—

1. (1) ये नियम हरियाणा माल और सेवा कर (संशोधन) नियम, 2017 कहे जा सकते हैं।

(2) ये 22 जून, 2017 से लागू हुए समझे जाएंगे।

2. हरियाणा माल और सेवा कर नियम, 2017 (जिन्हें, इसमें, इसके बाद उक्त नियम कहे जा सकते हैं) में नियम 10 में, उपनियम (4) में, "डिजिटल रूप से हस्ताक्षरित" शब्दों के स्थान पर, "इलेक्ट्रानिक सत्यापन कोड के माध्यम से सम्पूर्ण रूप से हस्ताक्षरित या सत्यापित" शब्द प्रतिस्थापित किये जाएंगे।

3. उक्त नियमों में, नियम 13 में, उपनियम (4) में, "हस्ताक्षरित" शब्द के स्थान पर, "इलेक्ट्रानिक सत्यापन कोड के माध्यम से सम्पूर्ण रूप से हस्ताक्षरित या सत्यापित" शब्द प्रतिस्थापित किये जाएंगे।

4. उक्त नियमों में, नियम 19 में, उपनियम (1) के द्वितीय पंक्ति में, "उक्त नियम"" शब्दों के स्थान पर, "नियम 8 के उपनियम (2)" शब्द, कोष्टक तथा अंक प्रतिस्थापित किये जाएंगे।

5. उक्त नियमों में, नियम 21 में, खंड (ख) के स्थान पर, निम्नलिखित खंड प्रतिस्थापित किये जाएंगे, अथार्तः—

"(ख) अधिनियम या इसके अधीन बनाए गए नियमों के उक्त अधिनियम में माल या सेवाओं की पूर्ति के बिना बीजक या बिल जारी करता है; या

(ग) अधिनियम की धारा 171 अथवा इसके अधीन बनाए गए नियमों के उक्त नियमों का अतिक्रमण करता है।";

6. उक्त नियमों में, नियम 22 में, उपनियम (3) में, "उपनियम (1) के अभीन" शब्दों, कोष्टकों तथा अंक का लोप कर दिया जाएगा।

7. उक्त नियमों में, नियम 24 में,—

(i) उपनियम (1) में, द्वितीय पंक्ति का लोप कर दिया जाएगा।
(ii) These rules may be called the Haryana Goods and Services Tax (Amendment) Rules, 2017.

2. They shall be deemed to have come into force with effect from the 22nd June, 2017.

3. In the Haryana Goods and Services Tax Rules, 2017, (herein after called the said rules), in rule 10, in sub-rule (4), for the words “digitally signed”, the words “duly signed or verified through electronic verification code” shall be substituted.

4. In the said rules, in rule 13, in sub-rule (4), for the words “signed”, the words “duly signed or verified through electronic verification code” shall be substituted.

5. In the said rules, in rule 19, in sub-rule (1), in the second proviso, for the words “the said rule”, the words, brackets and figures “sub-rule (2) of rule 8” shall be substituted.

6. In the said rules, in rule 21, for clause (b), the following clauses shall be substituted, namely:-

   "(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or

   (c) violates the provisions of section 171 of the Act or the rules made thereunder.”.

HARYANA GOVERNMENT
EXCISE & TAXATION DEPARTMENT
Notification
The 30th June, 2017

No. 33/ST-2 -- In exercise of the powers conferred by section 164 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana hereby makes the following rules further to amend the Haryana Goods and Services Tax Rules, 2017, namely:-

1. These rules may be called the Haryana Goods and Services Tax (Amendment) Rules, 2017.

2. They shall be deemed to have come into force with effect from the 22nd June, 2017.

3. In the Haryana Goods and Services Tax Rules, 2017, (herein after called the said rules), in rule 10, in sub-rule (4), for the words “digitally signed”, the words “duly signed or verified through electronic verification code” shall be substituted.

4. In the said rules, in rule 13, in sub-rule (4), for the words “signed”, the words “duly signed or verified through electronic verification code” shall be substituted.

5. In the said rules, in rule 21, for clause (b), the following clauses shall be substituted, namely:-

   “(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or

   (c) violates the provisions of section 171 of the Act or the rules made thereunder.”.
6. In the said rules, in rule 22, in sub-rule (3), the words, brackets and figure “sub-rule (1) of” shall be omitted.

7. In the said rules, in rule 24,-
   (i) in sub-rule (1), the second proviso shall be omitted;
   (ii) after sub-rule (3), the following sub-rule shall be inserted, namely:-

   “(3A) Where a certificate of registration has not been made available to the applicant on the
   common portal within a period of fifteen days from the date of the furnishing of information and
   particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3)
   within the said period, the registration shall be deemed to have been granted and the said certificate of
   registration, duly signed or verified through electronic verification code, shall be made available to the
   registered person on the common portal.”.

8. In the said rules, in rule 26, in sub-rule (3), for the words “specified under the provisions of the Information
   Technology Act, 2000 (21 of 2000)”, the words “or through e-signature as specified under the provisions
   of the Information Technology Act, 2000 (21 of 2000) or verified by any other mode of signature or verification
   as notified by the Board in this behalf.” shall be substituted.

9. In the said rules, in Form GST CMP-04, in the table, for serial number 5 and entries thereagainst, the
   following serial number and entries thereagainst shall be substituted, namely:-

   “5. Category of Registered Person
   (i) Manufacturers, other than manufacturers of such goods as may be notified by the Government
   (ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II
   (iii) Any other supplier eligible for composition levy.”.

10. In the said rules, in Form GST CMP-07, for the brackets, words and figures “[See rule 6(6)]”, the brackets,
    words and figures “[See rule 6(5)]” shall be substituted.

11. In the said rules, in Form GST REG-12, for the words and figures “within 30 days”, the words and figures
    “within 90 days” shall be substituted.

12. In the said rules, in Form REG-25,-
    (i) for the words and letters, “Provisional ID”, the letters “GSTIN” shall be substituted;
    (ii) the words “Place” and “<State>” shall be omitted.

SANJEEV KAUSHAL,
Additional Chief Secretary to Government, Haryana,
Excise & Taxation Department.