provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:—

(a) an authority or a board or any other body,—

(i) set up by an Act of Parliament or a State Legislature; or

(ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

By order,

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

[Authoritative English text of this Department Addendum No. EXN-F(10)-24/2018-Loose dated 17-09-2018 as required under clause (3) of Article 348 of the Constitution of India].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 51/2018-State Tax

Shimla-2, the 17th September, 2018

No. EXN-F(10)-24/2018-Loose.—In exercise of the powers conferred by sub-section (3) of section 1 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereinafter referred to as the said Act), the Governor of Himachal Pradesh is pleased to appoint the 1st day of October, 2018, as the date on which the provisions of section 52 of the said Act shall come into force.

By order,

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