

[Authoritative English Text of this Department Notification No.EXN-F(10)-24/2018 dated 27/7/2018 as required under clause (3) of Article 348 of the Constitution of India]

**Government of Himachal Pradesh
Excise and Taxation Department**

No.EXN-F(10)-24/2018

Dated:Shimla-2

27th July, 2018

Notification No.15/2018-State Tax(Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, hereby makes the following further amendments in the notification No.13/2017- State Tax (Rate), dated the 30thJune, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10-15/2017),dated the 30thJune, 2017, namely:-

In the said notification, -

- (i) in the Table, after serial number 10 and the entries, the following serial number and the entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.”;

- (ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

By Order,

(Jagdish Chander Sharma)
Principal Secretary (E&T) to the
Government of Himachal Pradesh

Note: -The principal notification No. 13/2017 - 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, *vide* Notification No. EXN-F(10)-39/2017) dated 18th November, 2017 and was last amended by Notification No. 3/2018 - State Tax (Rate), dated the 24th January, 2018 published *vide* number EXN-F(10)-6/2018, dated the 24th January, 2018, with effect from 25th January, 2018.