

[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. 17/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 8 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 No.11/2017- 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, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities”

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

Note: -The principal notification No. 11/2017 –State Tax (Rate), dated the 30thJune, 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. 1/2018-State Tax (Rate), dated the 24thJanuary, 2018 published *vide* number EXN-F(10)-6/2018), dated the 24thJanuary, 2018, with effect from 25th January, 2018.