

[Authoritative English text of this Department Notification No.EXN-F(10)-6/2018 dated 24/01/ 2018 as required under clause (3) of article 348 of the Constitution of India]

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

Notification No. 3/2018-State Tax (Rate)

No.EXN-F(10)-6/2018 Dated: Shimla-2 24th January, 2018

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 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number No. EXN-F(10-15/2017, dated the 30th June, 2017, with effect from 25th January, 2018, namely:-

In the said notification,-

- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017.”;

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

‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).’.

By order,

**Principal Secretary (E&T) to the
Government of Himachal Pradesh**

Note: -The principal notification was published *vide* notification No. 13/2017-State Tax (Rate), dated the 30th June, 2017, *vide* number **EXN-F(10-15/2017**, dated the 30th June, 2017 and was last amended by notification No. 33/2017 - State Tax (Rate), dated the 15th November, 2017 *vide* number No. EXN-F(10)-39/2017, dated the 15th November, 2017.