

[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. 4/2018-State Tax (Rate)

No.EXN-F(10)-6/2018 Dated: Shimla-2

24th January, 2018

In exercise of the powers conferred by section 148 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 notifies the following classes of registered persons, with effect from 25th January, 2018, namely:-

- (a) registered persons who supply development rights to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons who supply construction service of complex, building or civil structure to supplier of development rights against consideration, wholly or partly, in the form of transfer of development rights,

as the registered persons in whose case the liability to pay state tax on supply of the said services, on the consideration received in the form of construction service referred to in clause(a) above and in the form of development rights referred to in clause(b) above, shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter).

By order,

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