

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala
3.	24	All goods, <i>i.e.</i> Tobacco and manufactured tobacco substitutes

Explanation.—

- (1) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (2) The rules for the interpretation of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall be deemed to have come into force on 25th June, 2017.

By order,
ONKAR SHARMA,
Principal Secretary (E&T).

[*Authoritative English Text of this Department's Notification No. EXN-F(10)-14/2017-Loose dated _____ as required under clause (3) of article 348 of the Constitution of India.*]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 2/2017-STATE TAX (RATE)

Shimla-171002, the 30th June, 2017

No.EXN-F(10)-14/2017-Loose.—In exercise of the powers conferred under sub-section (1) of Section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Schedule appended to this notification, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from the whole of the state tax leviable thereon under section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017).

SCHEDULE

Sl. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container].
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container].
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container].
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container].
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container].
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container].
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container].
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container].
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers].
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers.
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%].
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304.
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.

Sl. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk.
26.	0403	Curd; Lassi; Butter milk.
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name.
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked.
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name.
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.
31.	0506	All goods <i>i.e.</i> Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products.
32.	0507 90	All goods <i>i.e.</i> Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen.
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled.
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled.
49.	0802	Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (<i>Corylus spp.</i>), walnuts, Chestnuts (<i>Castanea spp.</i>), Pistachios, Macadamia nuts, Kola nuts (<i>Cola spp.</i>), Areca nuts, fresh, whether or not shelled or peeled.

Sl. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
50.	0803	Bananas, including plantains, fresh or dried.
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality.
60.	0901	Coffee beans, not roasted.
61.	0902	Unprocessed green leaves of tea.
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality].
63.	0910 11 10	Fresh ginger, other than in processed form.
64.	0910 30 10	Fresh turmeric, other than in processed form.
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name].
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name].
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name].
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name].
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name].
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name].
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name].
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name].

Sl. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name].
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name].
76.	1104	Cereal grains hulled.
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name].
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name].
79.	12	All goods of seed quality.
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (<i>i.e.</i> Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (<i>Carthamus tinctorius</i>) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac.
93.	1404 90 40	Betel leaves.
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (<i>gur</i>) and Palmyra Jaggery.
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or <i>gur</i> , commonly known as Murki.

Sl. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
96.	1905	Pappad, by whatever name it is known, except when served for consumption.
97.	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread.
98.	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container].
100.	2201	Non-alcoholic Toddy, Neera including date and palm neera.
101.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name.
102.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake.
103.	2501	Salt, all types.
104.	2716 00 00	Electrical energy.
105.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002.
106.	3002	Human Blood and its components.
107.	3006	All types of contraceptives.
108.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name].
109.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta.
110.	3825	Municipal waste, sewage sludge, clinical waste.
111.	3926	Plastic bangles.
112.	4014	Condoms and contraceptives.
113.	4401	Firewood or fuel wood.
114.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.
115.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government.
116.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government.
117.	48 / 4907	Rupee notes when sold to the Reserve Bank of India.
118.	4907	Cheques, lose or in book form.
119.	4901	Printed books, including Braille books.
120.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.
121.	4903	Children's picture, drawing or colouring books.
122.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.
123.	5001	Silkworm laying, cocoon.
124.	5002	Raw silk.
125.	5003	Silk waste.
126.	5101	Wool, not carded or combed.
127.	5102	Fine or coarse animal hair, not carded or combed.

Sl. No.	Chapter/ Heading/ Sub-heading/ Tariff item	Description of Goods
(1)	(2)	(3)
128.	5103	Waste of wool or of fine or coarse animal hair.
129.	52	Gandhi Topi.
130.	52	Khadi yarn.
131.	5303	Jute fibres, raw or processed but not spun.
132.	5305	Coconut, coir fibre.
133.	63	Indian National Flag.
134.	6703	Human hair, dressed, thinned, bleached or otherwise worked.
135.	6912 00 40	Earthen pot and clay lamps.
136.	7018	Glass bangles (except those made from precious metals).
137.	8201	Agricultural implements manually operated or animal driven <i>i.e.</i> Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
138.	8445	Amber charkha.
139.	8446	Handloom [weaving machinery].
140.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles.
141.	8803	Parts of goods of heading 8801.
142.	9021	Hearing aids.
143.	92	Indigenous handmade musical instruments.
144.	9603	Muddhas made of sarkanda and phool bahari jhadoo.
145.	9609	Slate pencils and chalk sticks.
146.	9610 00 00	Slates.
147.	9803	Passenger baggage.
148.	Any chapter	Puja samagri namely,— (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey [proposed GST Nil] (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
149.	—	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.

Explanation.—For the purposes of this Schedule,—

- (i) The phrase “unit container” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.
 - (ii) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.
 - (iii) The phrase “registered brand name” means a brand which is registered under the Trade Marks Act, 1999.
 - (iv) “Tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
 - (v) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force with effect from the 1st day of July, 2017.

By order,
ONKAR SHARMA,
Principal Secretary (E&T).

[*Authoritative English Text of this Department's Notification No. EXN-F(10)-14/2017-Loose dated as required under clause (3) of article 348 of the Constitution of India.*]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 3/2017-STATE TAX (RATE)

Shimla-171002, the 30th June, 2017

No.EXN-F(10)-14/2017-Loose.—In exercise of the powers conferred under sub-section (1) of Section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods, the description of which is specified in column (3) of the Table below read with relevant List appended hereto and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Schedule, from so much of the state tax leviable thereon under section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table and subject to the relevant conditions annexed to this notification, as specified in the corresponding entry in column (5) of the Table aforesaid.

TABLE

Sl. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	Any Chapter	Goods specified in the List annexed to this Table required in connection with: (1) Petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, or (2) Petroleum operations undertaken under specified contracts, or (3) Petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy, or (4) Petroleum operations under taken under specified contracts under the Marginal Field Policy(MFP), or (5) Coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy.	2.5%	1

ANNEXURE

Condition No.	Conditions
1.	<p>If,—</p> <p>(a) the goods are supplied to,—</p> <p>(i) the Oil and Natural Gas Corporation or Oil India Limited (hereinafter referred to as the “licensee”) or a sub-contractor of the licensee and in each case in connection with petroleum operations to be undertaken under petroleum exploration licenses or mining leases, as the case may be, granted by the Government of India or any State Government on nomination basis; or</p> <p>(ii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the “contractor”) or a sub-contractor of the contractor and in each case in connection with petroleum operations to be undertaken under a contract with the Government of India; or</p> <p>(iii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the “contractor”) or a sub-contractor of such Company or Companies or such consortium and in each case in connection with petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract signed with the Government of India, on or after the 1st day of April,1998, under the New Exploration Licensing Policy, or on or after the 1st day of April</p>

2001 in terms of the Coal Bed Methane Policy, or on or after the 14th day of October, 2015 in terms of the Marginal Field Policy, as the case may be;

(b) where the recipient of outward supply of goods,—

(i) is a licensee, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, the following, namely, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for petroleum operations referred to in sub-clause (i) of clause (a) and have been imported under the licences referred to in that sub-clause;

(ii) is a contractor, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for

(A) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause, or

(B) petroleum operations or coal bed methane operations referred to in sub-clause (iii) of clause (a), as the case may be, under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be;

(c) where the recipient of outward supply of goods is a sub-contractor, he produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, at the time of outward supply, the following, namely :—

(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for :-

(A) petroleum operations referred to in sub-clause (i) of clause (a) under the licenses or mining leases, as the case may be, referred to in that sub-clause and containing the name of such sub-contractor, or

(B) petroleum operations referred to in sub-clause (ii) of clause (a) under the contract referred to in that sub-clause and containing, the name of such sub- contractor, or

(C) petroleum operations or coal bed methane operations, as the case may be, referred to in sub- clause (iii) of clause (a) under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be, and containing the name of such sub-contractor;

	<p>(ii) an affidavit to the effect that such sub-contractor is a bonafide sub-contractor of the licensee or lessee or contractor, as the case may be;</p> <p>(iii) an undertaking from such licensee or lessee or contractor, as the case may be, binding him to pay any duty, fine or penalty that may become payable, if any of the conditions of this entry are not complied with by such sub-contractor or licensee or lessee or contractor, as the case may be;</p> <p>(d) where the goods so supplied to the licensee or a sub-contractor of the licensee, or the contractor or a sub-contractor of the contractor are sought to be transferred to another sub-contractor of the licensee or another licensee or a sub-contractor of such licensee, or another sub-contractor of the contractor or another contractor or a subcontractor of such contractor (hereinafter referred to as the “transferee”), such transferee produces to the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over such transferee, at the time of such transfer, the following, namely:-</p> <p>(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods may be transferred in the name of the transferee and that the said goods are required for petroleum operations to be undertaken under :-</p> <p>(A) petroleum exploration or mining leases referred to in sub-clause (i) of clause (a), or</p> <p>(B) petroleum operations to be undertaken under a contract referred to in sub-clause (ii) of clause (a), or</p> <p>(C) petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract referred to in sub-clause (iii) of clause (a)</p> <p>(ii) undertaking from the transferee to comply with all the conditions of this entry, including that he shall pay duty, fine or penalty that may become payable, if any of the conditions of this entry are not complied with by himself, where he is the licensee/ contractor or by the licensee/ contractor of the transferee where such transferee is a sub-contractor.</p>
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List

[See S.No.1 of the Table]

- (1) Land Seismic Survey Equipment and accessories, requisite vehicles including those for carrying the equipment, seismic survey vessels, global positioning system and accessories, and other materials required for seismic work or other types of Geophysical and Geochemical surveys for onshore and offshore activities.
- (2) All types of drilling rigs, jackup rigs, submersible rigs, semi-submersible rigs, drill ships, drilling barges, shot-hole drilling rigs, mobile rigs, workover rigs consisting of various equipment and other drilling equipment required for drilling operations, snubbing units, hydraulic workover units, self-elevating workover platforms, Remote Operated Vessel (ROV).
- (3) Helicopters including assemblies/parts.

- (4) All types of marine vessels to support petroleum operations including work boats, barges, crew boats, tugs, anchor handling vessels, lay barges and supply boats, marine ship equipment including water maker, DP system and Diving system.
- (5) All types of equipment/ units for specialised services like diving, cementing, logging, casing repair, production testing, simulation and mud services, oil field related lab equipment, reservoir engineering, geological equipment, directional drilling, stimulation, Coil Tubing units, Drill Stem Testing (DST), data acquisition and processing, solids control, fishing (as related to downhole retrieval in oil field operations or coal bed methane operations), well control, blowout prevention(BOP), pipe inspection including Non Destructive Testing, coring, gravel pack, well completion and workover for oil/gas/CBM wells including wireline and downhole equipment.
- (6) All types of casing pipes, drill pipes, production tubing, pup joints, connections, coupling, kelly, cross overs and swages, Drive Pipes.
- (7) All types of drilling bits, including nozzles, breakers and related tools.
- (8) All types of oil field chemicals or coal bed methane chemicals including synthetic products used in petroleum or coal bed methane operations, oil well cement and cement additives, required for drilling, production and transportation of oil or gas.
- (9) Process, production and well platforms/ installation for oil, gas or CBM and water injection including items forming part of the platforms/installation and equipment required like process equipment, turbines, pumps, generators, compressors, primemovers, water makers, filters and filtering equipment, telemetry, telecommunication, tele-control and other material required for platforms/ installations.
- (10) Line pipes for flow lines and trunk pipelines including weight-coating and wrapping.
- (11) Derrick barges, Mobile and stationary cranes, trenchers, pipelay barges, cargo barges and the like required in the construction/installation of platforms and laying of pipelines.
- (12) Single buoy mooring systems, mooring ropes, fittings like chains, shackles, couplings marine hoses and oil tankers to be used for oil storage and connected equipment, Tanks used for storage of oil, condensate, coal bed methane, water, mud, chemicals and related materials.
- (13) All types of fully equipped vessels and other units /equipment required for pollution control, fire prevention, fire fighting, safety items like Survival Craft, Life Raft, fire and gas detection equipment, including H2S monitoring equipment.
- (14) Mobile and skid mounted pipe laying, pipe testing and pipe inspection equipment.
- (15) All types of valves including high pressure valves.
- (16) Communication equipment required for petroleum or coal bed methane operations including synthesized VHF Aero and VHF multi channel sets/ VHF marine multi channel sets.
- (17) Non-directional radio beacons, intrinsically safe walkie-talkies, directional finders, EPIRV, electronic individual security devices including electronic access control system.
- (18) Specialized antenna system, simplex telex over radio terminals, channel micro wave systems, test and measurement equipment.

- (19) X-band radar transponders, area surveillance system.
- (20) Common depth point (CDP) cable, logging cable, connectors, geo-phone strings, perforation equipment and explosives
- (21) Wellhead and Christmas trees, including valves, chokes, heads spools, hangers and actuators, flexible connections like chocks and high pressure hoses, shut down panels.
- (22) Cathodic Protection Systems including anodes.
- (23) Technical drawings, maps, literature, data tapes, Operational and Maintenance Manuals required for petroleum or coal bed methane operations.
- (24) Sub-assemblies, tools, accessories, stores, spares, materials, supplies, consumables for running, repairing or maintenance of the goods specified in this List.

Explanation.—

- (1) In this Schedule, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force with effect from the 1st day of July, 2017.

By order,
ONKAR SHARMA,
Principal Secretary (E&T).

[*Authoritative English Text of this Department's Notification No. EXN-F(10)-14/2017-Loose dated _____ as required under clause (3) of article 348 of the Constitution of India.*]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 10/2017-STATE TAX (RATE)

Shimla-171002, the 30th June, 2017

No.EXN-F(10)-14/2017-Loose.—In exercise of the powers conferred under sub-section (1) of Section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of second hand goods by a supplier, who is not registered, to a registered person, dealing in buying and selling of second hand goods and who pays the central tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Himachal Pradesh Goods and Services tax Rules, 2017, from the whole of the state tax leviable thereon under section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017).

2. This notification shall come into force with effect from the 1st day of July, 2017.

By order,
ONKAR SHARMA,
Principal Secretary (E&T).

[*Authoritative English text of this Department Notification No. -----dated.....as required under clause (3) of article 348 of the Constitution of India.*]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 7/2017-STATE TAX (RATE)

Shimla-171002, the 30th June, 2017

No. EXN-F(10-15/2017).—In exercise of the powers conferred by sub-section (1) of section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017, the Governor of Himachal Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to exempt, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from the whole of the state tax leviable thereon under section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), namely:-

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods
(1)	(2)	(3)
1.	Any chapter	The supply of goods by the CSD to the Unit Run Canteens
2.	Any chapter	The supply of goods by the CSD to the authorized customers
3.	Any chapter	The supply of goods by the Unit Run Canteens to the authorized customers

Explanation.—(1) In this notification, “tariff item”, “sub-heading” “heading” and “Chapter” shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

2. This notification shall come into force with effect from the 1st day of July, 2017.

By order,
ONKAR SHARMA,
Principal Secretary (E&T).

[*Authoritative English Text of this Department's Notification No. EXN-F(10)-14/2017-Loose dated _____ as required under clause (3) of article 348 of the Constitution of India.*]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 8/2017-STATE TAX (RATE)

Shimla-171002, the 30th June, 2017

No. EXN-F(10)-14/2017-Loose.—In exercise of the powers conferred under sub-section (1) of Section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or

both received by a registered person from any supplier, who is not registered, from the whole of the state tax leviable thereon under section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

2. This notification shall come into force with effect from the 1st day of July, 2017.

By order,
ONKAR SHARMA,
Principal Secretary (E&T).

[Authoritative English Text of this Department's Notification No. EXN-F(10)-14/2017-Loose dated _____ as required under clause (3) of article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION NO. 7/2017-STATE TAX

Shimla-171002, the 30th June, 2017

No.EXN-F(10)-14/2017-Loose.—In exercise of the powers conferred under Section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following rules to amend the Himachal Pradesh Goods and Services Tax Rules, 2017, namely:—

1. (1) These rules may be called the Himachal Pradesh Goods and Services Tax (Amendment) Rules, 2017.
- (2) They shall be deemed to have come into force with effect from the 24th day of June, 2017.
2. In the Himachal Pradesh Goods and Services Tax Rules, 2017,—
 - (a) in rule 1, in the heading, the word “, Extent” shall be omitted;
 - (b) in rule 10, in sub-rule (4), for the words “digitally signed”, the words “duly signed or verified through electronic verification code” shall be substituted;
 - (c) in rule 13, in sub-rule (4), for the word “signed”, the words “duly signed or verified through electronic verification code” shall be substituted;
 - (d) in rule 19, in sub-rule (1), in the second proviso, for the words “the said rule”, the words, brackets and figures “sub-rule (2) of rule 8” shall be substituted;
 - (e) in rule 21, for clause (b), the following clauses shall be substituted, namely:—
 - “(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made thereunder; or
 - (c) violates the provisions of section 171 of the Act or the rules made thereunder.”;
 - (f) in rule 24,—
 - (i) in sub-rule (1), the second proviso shall be omitted;
 - (ii) after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of