

Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

By Order
Additional Chief Secretary (E&T) to the
Government of Himachal Pradesh

[Authoritative English text of this Department Notification No. EXN-F(10)-39/2017 dated 15th Nov., 2017 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)-39/2017 Dated: Shimla the 15th Nov. , 2017

Notification No. 35/2017 – State Tax (Rate)

In exercise of the powers conferred by 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 the recommendations of the Council, hereby makes the following further amendments in the notification No.2/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh, *vide* number No. EXN-F(10)-14/2017-Loose., dated the 30th June, 2017, namely:-

In the said notification,-

(A) in the Schedule,-

(i) after S. No. 122 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“122A	4907	Duty Credit Scrips”;
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(ii) after S. No. 149 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

“150	-	Supply of goods by a Government entity to Central Government, State Government, Union
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		territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants”;
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(B) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:-

“(v) The phrase “Government Entity” shall mean an authority or a board or any other body including a society, trust, corporation, which is:

(a) set up by an Act of Parliament or State Legislature; or

(b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority.”.

(C) in ANNEXURE I, after point (b), the following proviso shall be inserted

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

By Order

Additional Chief Secretary (E&T) to the
Government of Himachal Pradesh

[Authoritative English text of this Department Notification No. EXN-F(10)-39/2017 dated 15th Nov., 2017 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)-39/2017 Dated: Shimla the 15th Nov. , 2017

Notification No. 36/2017 – 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 amendments in the notification No.4/2017- State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Himachal Pradesh *vide* number EXN-F(10)-14/2017-Loose dated the 30th June, 2017, namely:-

In the said notification,-

(i) after S. No. 5 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

TABLE

Sl. No.	Tariff item, sub- heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
(1)	(2)	(3)	(4)	(5)
6.	Any Chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

By Order
Additional Chief Secretary (E&T) to the
Government of Himachal Pradesh

[Authoritative English text of this Department Notification No. EXN-F(10)-39/2017 dated 15th Nov., 2017 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)-39/2017 Dated: Shimla the 15th Nov. , 2017

Notification No. 37/2017 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) 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, is pleased to notify the state tax on intra-State 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 specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the Table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the Table aforesaid:

TABLE

Sl. No.	Chapter, Heading, Sub- heading or Tariff item	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of <u>state</u> tax applicable otherwise on such goods under Notification No. 1/2017-State Tax (Rate) dated, 30 th June, 2017 published in the Gazette of Himachal Pradesh vide No. No. EXN-F(10)-14/2017-Loose dated the 30 th June, 2017.	1
2.	87	Motor Vehicles	65% of <u>state</u> tax applicable otherwise on such goods under Notification No. 1/2017-State Tax (Rate) dated, 30 th June, 2017 published in the Gazette of Himachal Pradesh vide No. EXN-F(10)-14/2017-Loose dated the 30 th June, 2017.	2

2. Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation –For the purposes of this notification, -

- (i) “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).
- (ii) 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.

ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1 st July, 2017 and supplied on lease before 1 st July, 2017
2.	<ul style="list-style-type: none">i. The supplier of Motor Vehicle is a registered person.ii. Such supplier had purchased the Motor Vehicle prior to 1st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

By Order
Additional Chief Secretary (E&T) to the
Government of Himachal Pradesh

[Authoritative English text of this Department Notification No.EXN-F(10)-38/2017 dated 15th Nov., 2017 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)-38/2017- Dated: Shimla the 15th Nov. , 2017

Notification No. 39 /2017 –State Tax

In exercise of the powers conferred by sub-section (1) of section 6 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this notification referred to as “(Himachal Pradesh GST Act”), on the recommendations of the Council, the Governor of Himachal Pradesh is pleased to specify that the officers appointed under the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the “CGST Act”)who are authorized to be the proper officers for the purposes of section 54 or section 55 of the CGST Act (hereafter in this notification referred to as “the said