(b) for "statement-4", the following Statement shall be substituted, namely:-

"Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>GSTIN of recipient</th>
<th>Invoice details</th>
<th>Shipping bill /Bill of export/ Endorsed invoice by SEZ</th>
<th>Integrated Tax</th>
<th>Cess</th>
<th>Integrated tax and cess involved in debit note, if any</th>
<th>Integrated tax and cess involved in credit note, if any</th>
<th>Net Integrated tax and cess (8+9+ 10-11)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>No. 2 3 4 5 6 7 8 9 10 11 12</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

By order,

Sd/-

Additional Chief Secretary (E&T).

[Authoritative English text of this Department Notification No.EXN-F(10)-40/2017 dated 20/11/2017 as required under clause (3) of article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 39/2017-State Tax (Rate)

Shimla-2, the 20th November, 2017

No.EXN-F(10)-40/2017.—In exercise of the powers conferred by sub-section (1) of section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (12 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, is pleased to notify the state tax rate of 2.5 per cent 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 the case may be, as specified in the corresponding entry in column (2), subject to the condition specified in column (4) of the Table below, namely:—

Table

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description of Goods</th>
<th>Condition</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>19 or 21 Food preparations put up in unit containers and intended for free</td>
<td>When the supplier of such food preparations produces a certificate</td>
<td></td>
</tr>
</tbody>
</table>
distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.

from an officer not below the rank of the Deputy Secretary to the Government of India or the Deputy Secretary to the State Government concerned to the effect that such food preparations have been distributed free to the economically weaker sections of the society under a programme duly approved by the Central Government or the State Government concerned, within a period of five months from the date of supply of such goods or within such further period as the jurisdictional commissioner of the Central tax or jurisdictional commissioner of the State tax as the case may be, may allow in this regard.

**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.

By order,

Sd/-

Additional Chief Secretary (E&T).

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**EXCISE AND TAXATION DEPARTMENT**

NOTIFICATION No. 48/2017-State Tax

*Shimla-2, the 20th November, 2017*

No.EXN-F(10)-40/2017.—In exercise of the powers conferred by section 147 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 notify the supplies of goods listed in column (2) of the Table below as deemed exports, namely:—