

4B. Deemed exports							
							”;

(viii) in FORM GSTR-4, after instruction no.9, the following shall be inserted, namely:-

“10. For the tax period July, 2017 to December, 2017, serial 4A of Table 4 shall not be furnished.”

By order

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

[Authoritative English text of this Department Notification No. EXN-F(10)-20/2016-Vol.1 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)-20/2016-Vol.1 Dated: Shimla the 15th Nov. , 2017

Notification No. 46/2017 – State Tax (Rate)

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification No.11/2017- State Tax (Rate), dated the 30thJune, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-15/2017 dated the 30thJune, 2017, namely:-

In the said notification, in the Table, -

- (i) against serial number 3, in column (3), in item (vi), for the words “Services provided”, the words “Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, provided” shall be substituted;

(ii) against serial number 7,-

(a) for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
<p>“(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.</i>- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)].”;

(b) for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
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<p>“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	9	-”;
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(c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;

(d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:-

“(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

Explanation.- For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

(iii) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely: -

‘(i) manufacture of handicraft goods.

Explanation. - The expression “handicraft goods” shall have the same meaning as assigned to it in the notification No. EXN-F(10)-34/2017, dated the 9th October, 2017 published in the Gazette of Himachal Pradesh, vide number EXN-F(10)-34/2017, dated the 9th October, 2017 as amended from time to time.’.

2. This notification shall come into force with effect from 15th of November, 2017.

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. 46/2017 – State Tax

In exercise of the powers conferred by sub-section (1) of section 10 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 make the following amendments in the notification, No.8/2017- State Tax, dated 30th June, 2017, published in the Gazette of Himachal Pradesh vide No. EXN-F(10)-14/2017-Loose dated 30th June, 2017, namely:-

In the said notification,-

(i) for the words "fifty lakh rupees". the words, "seventy-five lakh rupees" shall be substituted;

By order

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