

[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. 47/2017 – 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, is pleased to make the following further amendments in the notification No.12 /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, -

- (a) against serial number 11A, for the entry in column (3), the following entry shall be substituted namely: -
“Service provided by Fair Price Shops to Central Government, State Government or Union territory by way of sale of food grains, kerosene, sugar, edible oil, etc. under Public Distribution System against consideration in the form of commission or margin.”;
- (b) the serial number 11B and the entries relating thereto, shall be omitted;
- (c) after serial number 79 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“79A	Heading 9996	Services by way of admission to a protected monument so declared under the Ancient Monuments and Archaeological Sites and Remains Act 1958 (24 of 1958) or any of the State Acts, for the time being in force	Nil	Nil”.

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

By Order

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