EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla, the 13th July, 2017

No. EXN-F(10)-18/2017.—In pursuance to the sub-section (4) of section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to notify that the notification No. 6/2017-Central Tax, dated 19th June, 2017 notified by the Government of India under the Central Goods and Services Tax Act, 2017 shall also apply mutatis-mutandis to the Himachal Pradesh Goods and Services Tax Act, 2017.

2. This notification shall come into force with retrospective effect from the 24th day of June, 2017.

By order,

ONKAR SHARMA
Principal Secretary (E&T).

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla, the 13th July, 2017

No. EXN-F(10)-18/2017.—In exercise of the powers conferred under Section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased to make the following amendments in the NOTIFICATION NO. 1/2017-STATE TAX (RATE) published in the Gazette of Himachal Pradesh, Ordinary, vide No. EXN-F(10)-14/2017-Loose dated 30th June, 2017 namely:—

2. In the said notification:-

(i) In Schedule I – 2.5%, at page No. 3182, after serial number 182 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:—

<table>
<thead>
<tr>
<th>(1)</th>
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<th>(3)</th>
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<tbody>
<tr>
<td>“182A 3102</td>
<td>Mineral or chemical fertilisers, nitrogenous, other than those which are clearly not to be used as fertilizers</td>
<td></td>
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<tr>
<td>182B 3103</td>
<td>Mineral or chemical fertilisers, phosphatic, other than those which are clearly not to be used as fertilizers</td>
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</tr>
<tr>
<td>182C 3104</td>
<td>Mineral or chemical fertilisers, potassic, other than those which are clearly not to be used as fertilizers</td>
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