In exercise of the powers conferred by section 164 of the Himachal Pradesh Goods and Services Tax Act, 2017(10 of 2017), the Governor of Himachal Pradesh, is pleased to notify that notification No.74/2017-State Tax dated 16th January, 2018 published in the Gazette of Himachal Pradesh vide No. EXN-F(10)-44/2017 dated 20th January, 2018 which came into force from 1st day of February, 2018 is rescinded except as respects things done or omitted to be done before such rescission. The notification No.10/2017-STATE TAX dated 30th June, 2017, published in the Gazette of Himachal Pradesh vide No. EXN-F(10)-14/2017 dated 30th June, 2017 for the purpose of rule 138 shall once again come into force from the date of publication of this notification in Official Gazette of Himachal Pradesh.

By Order,

Jagdish Chander Sharma
Principal Secretary (E&T) to the
Government of Himachal Pradesh