

number EXN-F(10)-32/2017, dated the 23rd October, 2017, notification of the Government of Himachal Pradesh, No. 50/2017-State Tax, dated the 15th November, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-32/2017, dated the 15th November, 2017 and notification of the Government of Himachal Pradesh, No. 64/2017-State Tax, dated the 15th November, 2017, published in the Gazette of Himachal Pradesh, number EXN-F(10)-20/2016-Vol.1, dated the 15th November, 2017, except as respects things done or omitted to be done before such supersession, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR3B for the month of July, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of central tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of July, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues:

Provided further that the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in **FORM GSTR-3B** for the months of July, 2017 to September, 2018 by the due date but furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

[*Authoritative English text of this Department Notification No. EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 77/2018-State Tax

Shimla-2, the 31st December, 2018

No. EXN-F(10)-33/2018.—In exercise of the powers conferred by section 128 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 notification of the Government of Himachal Pradesh, No. 73/2017-State Tax, dated the 16th January, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-44/2017, dated the 20th January, 2017, namely:—

In the said notification, after the first proviso, the following proviso shall be inserted, namely:—

“Provided further the amount of late fee payable under section 47 of the said Act shall stand waived for the registered persons who failed to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to September, 2018 by the due date but

furnishes the said return between the period from 22nd December, 2018 to 31st March, 2019.”.

By order,
Sd/-
(JAGDISH CHANDER SHARMA),
Principal Secretary (E&T).

Foot Note.—The principal notification 73/2017–State Tax, dated the 16th January, 2017, published in the Gazette of Himachal Pradesh, *vide* number EXN-F(10)-44/2017, dated the 20th January, 2017.

[*Authoritative English text of this Department Notification No. EXN-F(10)-33/2018 dated 31-12-2018 as required under clause (3) of Article 348 of the Constitution of India*].

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION No. 2/2018-State Tax

Shimla-2, the 31st December, 2018

No. EXN-F(10)-33/2018.—Whereas, Sub-Section (4) of section 16 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017) (hereafter in this Order referred to as the said Act) provides that a registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoices or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, sub-section (3) of section 37 of the said Act provides that—Any registered person, who has furnished the details under sub-section (1) for any tax period and which have remained unmatched under section 42 or section 43, shall, upon discovery of any error or omission therein, rectify such error or omission in such manner as may be prescribed, and shall pay tax and interest, if any, in case there is short payment of tax on account of such error or omission, in return to be furnished for such tax period:

Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 39 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier;

AND WHEREAS, the financial year 2017-18 was the first year of the implementation of the Goods and Services Tax in India and the tax payers were still in the process of familiarising themselves with the new taxation system and due to lack of said familiarity—

- (i) the registered persons eligible to avail input tax credit could not claim the same in terms of provisions of section 16 because of missing invoices or debit notes referred to sub-section (4) within the stipulated time;
- (ii) the registered persons could not rectify the error or omission in terms of provisions of sub-section (3) of section 37 within the stipulated time, as a result whereof certain