

बढ़ाकर चालीस लाख रुपए की जा रही है। ऐसा उपबंध भी किया जा रहा है कि प्रदायकर्त्ताओं का एक वर्ग प्राप्तिकर्त्ताओं को अनिवार्यतः डिजिटल संदायों की सुविधा प्रस्थापित करेगा। कुछ संशोधन अधिनियम के अधीन विभिन्न विवरणियों को फाइल करने के प्रावधानों के सम्बन्ध में उनको अधिक व्यवहार्य और सुविधाजनक बनाने के लिए भी किए जा रहे हैं। इस प्रकार, पूर्वोक्त अधिनियम में कार्यान्वित किए जाने वाले प्रस्तावित विभिन्न संशोधन संभाव्यतः इसे हिताधिकारियों के लिए अधिक प्रभावी और अनुकूल बनाएंगे।

यह विधेयक उपरोक्त उद्देश्यों की पूर्ति के लिए है।

हस्ताक्षरित/—
(जयराम ठाकुर)
मुख्य मन्त्री।

धर्मशाला :

तारीख :, 2019

—————
AUTHORITATIVE ENGLISH TEXT

BILL NO. 21 OF 2019

**THE HIMACHAL PRADESH GOODS AND SERVICES TAX (AMENDMENT)
BILL, 2019**

ARRANGEMENT OF CLAUSES

Clauses:

1. Short title and commencement.
2. Amendment of section 2.
3. Amendment of section 10.
4. Amendment of section 22.
5. Amendment of section 25.
6. Insertion of section 31A.
7. Amendment of section 39.
8. Amendment of section 44.
9. Amendment of section 49.
10. Amendment of section 50.
11. Amendment of section 52.
12. Insertion of section 53A.
13. Amendment of section 54.
14. Amendment of section 95.
15. Insertion of section 101A.
16. Amendment of section 102.
17. Amendment of section 103.
18. Amendment of section 104.
19. Amendment of section 105.
20. Amendment of section 106.
21. Amendment of section 171.
22. Amendment of Notification number EXN-F(10)-14/2017-Loose dated 30th June, 2017 retrospectively.

**THE HIMACHAL PRADESH GOODS AND SERVICES TAX (AMENDMENT)
BILL, 2019**

(AS INTRODUCED IN THE LEGISLATIVE ASSEMBLY)

A

BILL

further to amend the Himachal Pradesh Goods and Services Tax Act, 2017 (Act No.10 of 2017).

BE it enacted by the Legislative Assembly of Himachal Pradesh in the Seventieth Year of the Republic of India as follows:—

1. Short title and commencement.—(1) This Act may be called the Himachal Pradesh Goods and Services Tax (Amendment) Act, 2019.

(2) It shall come into force on such date as the State Government may, by notification in the Rajpatra (e-Gazette), Himachal Pradesh, appoint.

2. Amendment of section 2.—In section 2 of the Himachal Pradesh Goods and Services Tax Act, 2017 (hereinafter referred to as the “principal Act”), in clause (4), after the words and sign “the Appellate Authority for Advance Ruling,”, the words and sign “the National Appellate Authority for Advance Ruling,” shall be inserted.

3. Amendment of section 10.—In section 10 of the principal Act,—

(a) in sub-section (1), after the second proviso, the following Explanation shall be inserted, namely:—

“Explanation.—For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in the State.”;

(b) in sub-section (2),—

(i) in clause (d), the word “and” occurring at the end shall be omitted;

(ii) in clause (e), for the word and sign “Council:”, the words and sign “Council; and” shall be substituted; and

(iii) after clause (e), the following clause shall be inserted, namely:—

“(f) he is neither a casual taxable person nor a non-resident taxable person.”;

(c) after sub-section (2), the following sub-section shall be inserted, namely:—

“(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible

to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three percent of the turnover in State, if he is not—

- (a) engaged in making any supply of goods or services which are not leviable to tax under this Act;
- (b) engaged in making any inter-State outward supplies of goods or services;
- (c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;
- (d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and
- (e) a casual taxable person or a non-resident taxable person:

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-Tax Act, 1961 (43 of 1961), the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section.”;

- (d) in sub-section (3), after the words, signs and figure “under sub-section (1)” wherever they occur, the words, signs, figure and letter “or sub-section (2A), as the case may be,” shall be inserted;
- (e) in sub-section (4), after the words, signs and figure “of sub-section (1)”, the words, signs, figure and letter “or sub-section (2A), as the case may be,” shall be inserted;
- (f) in sub-section (5), after the words, signs and figure “under sub-section (1)”, the words, sign, figure and letter “or sub-section (2A), as the case may be,” shall be inserted; and
- (g) after sub-section (5), the following Explanations shall be inserted, namely:—

“*Explanation 1.*—For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year up to the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2.—For the purposes of determining the tax payable by a person under this section, the expression “turnover in State” shall not include the value of following supplies, namely:—

- (i) supplies from the first day of April of a financial year up to the date when such person becomes liable for registration under this Act; and
- (ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.

4. Amendment of section 22.—In section 22 of the principal Act, in sub-section (1), at the end of second proviso, for the sign “.”, the sign “:” shall be substituted and thereafter the following shall be inserted, namely:—

“Provided further that the Government may, on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation.—For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.

5. Amendment of section 25.—In section 25 of the principal Act, after sub-section (6), the following sub-sections shall be inserted, namely:—

“(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorized representative, authorized signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.—For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (18 of 2016).”.

6. Insertion of section 31A.—After section 31 of the principal Act, the following section shall be inserted, namely:—

“31A. Facility of digital payment to recipient.—The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.”.

7. Amendment of section 39.—In section 39 of the principal Act,—

(a) for sub-sections (1) and (2), the following sub-sections shall be substituted, namely:—

“(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.”; and

(b) for sub-section (7), the following sub-section shall be substituted, namely:—

“(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the

State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.”.

8. Amendment of section 44.—In section 44 of the principal Act, at the end of sub-section (1), for the sign “.”, the sign “:” shall be substituted and thereafter, the following provisos shall be inserted, namely:—

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”.

9. Amendment of section 49.—In section 49 of the principal Act, after sub-section (9), the following sub-sections shall be inserted, namely:—

“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, Central tax, State tax or cess in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).”.

10. Amendment of section 50.—In section 50 of the principal Act, at the end of sub-section (1), for the sign “.”, the sign “:” shall be substituted and thereafter the following proviso shall be inserted, namely:—

“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.”.

11. Amendment of section 52.—In section 52 of the principal Act,—

(a) at the end of sub-section (4), for the sign “.”, the sign “:” shall be substituted and thereafter the following provisos shall be inserted, namely:—

“Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”; and

(b) at the end of sub-section (5), for the sign “.”, the sign “:” shall be substituted and thereafter the following provisos shall be inserted, namely:—

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”.

12. Insertion of section 53A.—After section 53 of the principal Act, the following section shall be inserted, namely:—

“**53A. Transfer of certain amounts.**—Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Services Tax Act, 2017 (12 of 2017) or under the Integrated Goods and Services Tax Act, 2017 (13 of 2017), or under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Government shall, transfer to the central tax account or integrated tax account or cess account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.”.

13. Amendment of section 54.—In section 54 of the principal Act, after sub-section (8), the following sub-section shall be inserted, namely:—

“(8A) Where the Central Government has disbursed the refund of State Tax, the Government shall transfer an amount equal to the amount so refunded, to the Central Government.”.

14. Amendment of section 95.—In section 95 of the principal Act,—

(a) in clause (a),—

(i) after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted; and

(ii) after the words and figures “of section 100”, the words, figures and letter “or of section 101C of the Central Goods and Services Tax Act, 2017” (12 of 2017) shall be inserted;

(b) in clause (d), the word “and” occurring at the end shall be omitted; and

(c) at the end of clause (e), for the sign “.”, the sign and word “; and” shall be substituted and thereafter the following clause shall be inserted, namely:—

“(f) “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A .” .

15. Insertion of section 101A.—After section 101 of the principal Act, the following section shall be inserted, namely:—

“**101A. National Appellate Authority for Advance Ruling shall be the Appellate Authority.**—Subject to the provisions of this Chapter, for the purposes of this Act, the National Appellate Authority for Advance Ruling constituted under section 101A of the Central Goods and Services Tax Act, 2017 shall be deemed to be the National Appellate Authority for Advance Ruling under this Act.”.

- 16. Amendment of section 102.**—In section 102 of the principal Act, —
- (a) after the words “Appellate Authority”, wherever they occur, the words “or the National Appellate Authority” shall be inserted;
 - (b) after the words and figures “or section 101”, the words, figures and letter “or section 101C of the Central Goods and Services Tax Act, 2017 (12 of 2017), respectively,” shall be inserted; and
 - (c) for the words “or the appellant within”, the words and sign “, appellant, the Authority or the Appellate Authority within” shall be substituted.
- 17. Amendment of section 103.**—In section 103 of the principal Act,—
- (a) after sub-section (1), the following sub-section shall be inserted, namely:—
“(1A) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—
 - (a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B of the Central Goods and Services Tax Act, 2017 (12 of 2017) and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961; (43 of 1961) and
 - (b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961(43 of 2061).”; and
 - (b) in sub-section (2), after the words, signs and figure “in sub-section (1)”, the words, signs, figure and letter “and sub-section (1A)” shall be inserted.
- 18. Amendment of section 104.**—In section 104 of the principal Act, in sub-section (1),—
- (a) after the words “Authority or the Appellate Authority”, the words “or the National Appellate Authority” shall be inserted; and
 - (b) after the words and figures “of section 101”, the words, figures and letter “or under section 101C of the Central Goods and Services Tax Act 2017 (12 of 2017)” shall be inserted.
- 19. Amendment of section 105.**—In section 105 of the principal Act,—
- (a) for the marginal heading, the following marginal heading shall be substituted, namely:—
“Powers of Authority, Appellate Authority and National Appellate Authority.”;
 - (b) in sub-section (1), after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted; and
 - (c) in sub-section (2), after the words “Appellate Authority” wherever they occur, the words “or the National Appellate Authority” shall be inserted.

20. Amendment of section 106.—In section 106 of the principal Act,—

- (a) for the marginal heading, the following marginal heading shall be substituted, namely:—

“Procedure of Authority, Appellate Authority and National Appellate Authority.”; and

- (b) after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted.

21. Amendment of section 171.—In section 171 of the principal Act, after sub-section (3), the following shall be inserted, namely:—

- “(4) Where the Authority referred to in sub-section (2), after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.— For the purposes of this section, the expression “profiteered” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.”.

22. Amendment of notification number EXN-F(10)-14/2017- Loose dated 30th June, 2017 retrospectively.—(1) In the notification number EXN-F(10)-14/2017-Loose dated 30th June, 2017, published in the Rajpatra (e-Gazette), Himachal Pradesh on 30-6-2017 (English version) and on 29-12-2017 (Hindi version) at pages 3158-3165 and 9257-9264 respectively, of the government issued on the recommendations of the Council, under sub-section (1) of section 11 of the Himachal Pradesh Goods and Services Tax Act, 2017 (12 of 2017), in the SCHEDULE, after Sl. No. 103 and the entries relating thereto, the following Sl. No. and the entries shall be inserted and shall deemed to have been inserted retrospectively with effect from the 1st day of July, 2017, namely:—

“103A 20 Uranium Ore Concentrate.”.

(2) For the purposes of sub-section (1), the State Government shall have and shall be deemed to have the power to amend the notification referred to in sub-section (1) with retrospective effect as if the State Government had the power to amend the said notification under sub-section (1) of section 11 of the said Act, retrospectively, at all material times.

(3) No refund shall be made of all such tax which has been collected, but which would not have been so collected, if the notification referred to in sub-section (1) had been in force at all material times.

STATEMENT OF OBJECTS AND REASONS

The Himachal Pradesh Goods and Services Tax Act, 2017 was enacted with a view to make provisions for levy and collection of tax on intra-State supply of goods or services or both by the State Government. In order to make it more effective, workable and affable, it is proposed to amend the Act as per the recommendations of the Goods and Services Tax Council. It is pertinent

to add here that the Central Government has already carried out amendments in the various provisions of the Central Goods and Services Tax Act, 2017 *vide* the Finance (No.2) Act, 2019 in order to implement the recommendations of the Council.

The proposed Bill, inter alia, provides for excluding the 'National Appellate Authority for Advance Ruling' from the definition of 'Adjudicating Authority' and to include it in the definition of "Advance Ruling". It further provides for alternative composition scheme for supplier of services or mixed suppliers, who were not eligible in the earlier composition schemes, having annual turnover in preceding financial year upto rupees fifty lakhs. Presently, every supplier making a taxable supply of goods is liable for registration if his aggregate turnover in a financial year exceeds rupees twenty lakh. This threshold limit is being raised to rupees forty lakh to facilitate the suppliers exclusively engaged in the supply of goods. A provision is also being made that a class of suppliers shall mandatorily offer the facility of digital payments to his recipients. Some amendments are also being made with regard to the provisions of filing various returns under the Act to make them more practicable and convenient. Thus, the various amendments proposed to be carried out in the Act *ibid* are likely to make it more effective and friendly to the stakeholders.

The Bill seeks to achieve the aforesaid objectives.

Sd/-
(JAI RAM THAKUR)
Chief Minister.

DHARAMSHALA:
THE2019.

न्यायालय श्री विजय कुमार राय, तहसीलदार एवं कार्यकारी दण्डाधिकारी, ऊना,
जिला ऊना (हि0 प्र0)

दावा संख्या : /Teh. Una/M. Reg./2019

शिवम पराशर पुत्र संदीप पराशर, वासी वार्ड नं0 8, पुलवाला बाजार, एम0 सी0 पार्क ऊना, तहसील व जिला ऊना, हि0प्र0।

बनाम

आम जनता

दावा अन्तर्गत धारा 8(4) विवाह पंजीकरण अधिनियम, 1996.

उपरोक्त मुकद्दमा उनवान वाला में शिवम पराशर पुत्र संदीप पराशर, वासी वार्ड नं0 8, पुलवाला बाजार, एम0 सी0 पार्क ऊना, तहसील व जिला ऊना, हि0प्र0 ने इस न्यायालय में प्रार्थना-पत्र प्रस्तुत किया है कि उसका विवाह दिनांक 11-05-2018 को सुकन्या सिंह पुत्री कमल सिंह, वासी अजनौली, तहसील व जिला ऊना, हि0प्र0 के साथ हुआ है। लेकिन अज्ञानता के कारण अपने विवाह का इन्द्राज स्थानीय रजिस्ट्रार विवाह पंजीकरण, नगर परिषद् कार्यालय ऊना, तहसील व जिला ऊना (हि0 प्र0) में दर्ज न करवा सका है।