

[Authoritative English Text of this Department's Notification No. _____ dated _____ as required under clause (3) of article 348 of the Constitution of India.]

**Excise and Taxation Department
Himachal Pradesh**

Dated: Shimla-171002, the 29th June, 2017

NOTIFICATION

No.EXN-F(10)-14/2017-Loose.-In exercise of the powers conferred under sub-section (1) of Section 11 of the Himachal Pradesh Goods and Service Tax Act, 2017 (10 of 2017), the Governor of Himachal Pradesh is pleased, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts, supplies of goods, the description of which is specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2), from so much of the central tax leviable thereon as is specified in the corresponding entry in column (4), subject to the conditions specified in the corresponding entry in column (5), namely:-

TABLE

S. No.	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	Extent of exemption	Conditions
(1)	(2)	(3)	(4)	(5)
1.	Any chapter	All inward supplies of goods received by the Canteen Stores Department (hereinafter referred to as the CSD), under the Ministry of Defence, for the purposes of subsequent supply of such goods to the Unit Run Canteens of the CSD or to the authorized customers of the CSD	50%	<ol style="list-style-type: none">1. The applicable state goods and services tax shall be paid on such inward supplies of goods received by the CSD; and2. Fifty per cent. of the applicable state goods and services tax paid on such inward supplies of goods shall be refunded to the CSD under section 54 read with section 55 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017).

2.	Any chapter	The subsequent supply of goods, in respect of which the exemption has been claimed under S.No.1 above, by the CSD to the Unit Run Canteens	100%	-
3.	Any chapter	The subsequent supply of goods, in respect of which the exemption has been claimed under S.No.1 above, by the CSD to the authorized customers	100%	-
4.	Any chapter	The subsequent supply of goods, in respect of which the exemption has been claimed under S.No.1 above, by the Unit Run Canteens to the authorized customers	100%	-

2. This notification shall come into force with effect from the 1st day of July, 2017.

By order/-

**Principal Secretary (E&T) to the
Government of Himachal Pradesh**