

[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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under section 9 of the Himachal Pradesh Goods and Services Tax Act, 2017 (10 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

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**