

From

Excise & Taxation Commissioner,
Haryana, Panchkula.

To

All the Dy. Excise & Taxation Commissioner (ST),
in the State of Haryana.

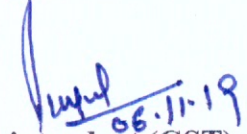
Memo No. 2899 /GST-2
Panchkula, date the 07-11-19

Subject: Clarification on the effective date explanation inserted in Haryana Government, Excise and Taxation Department, notification No.46/ST-2, dated 30.06.2017, serial number 3 (vi)- Reg.

MEMORANDUM

Please find enclosed herewith a copy of circular on the captioned subject.

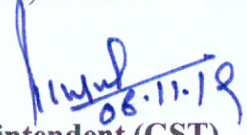
It is requested to bring this to the knowledge of all the officers working under your control for their information and necessary action.


06.11.19
Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 2900 /GST-2, Panchkula, dated the 07-11-19

A copy of the Circular is forwarded to the following for information and necessary action:-

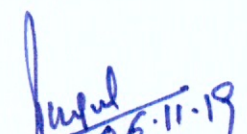
1. All the Jt. Excise & Taxation Commissioner (Division/Range) in the State of Haryana.
2. All the Jt. Excise & Taxation Commissioner (Appeals) in the State of Haryana.
3. PS/ ACSET.
4. PS/ETC.


06.11.19
Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

Endst. No. 2901 /GST-2, Panchkula, dated the 07-11-19

A copy of the Circular is forwarded to the following in the Head Office for information and necessary action:-

1. All the Addl. Excise & Taxation Commissioners.
2. All the Jt. Excise & Taxation Commissioners.
3. The Jt. Director (L) -I and II.
4. The Dy. Excise & Taxation Commissioners.
5. DA-I & II.
6. DDA-I & II.


06.11.19
Superintendent (GST)
for Excise and Taxation Commissioner,
Haryana

**HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT**

Subject: Clarification on the effective date of explanation inserted in Haryana Government, Excise and Taxation Department, notification No.46/ST-2, dated 30.06.2017, serial number 3(vi) – reg.

Representations have been received to amend the effective date of Haryana Government, Excise and Taxation Department, notification No.67/GST-2, dated 27.07.2018 whereby explanation was inserted in Haryana Government, Excise and Taxation Department, notification No.46/ST-2, dated 30.06.2017, serial number 3(vi) to the effect that for the purpose of the said entry, the activities or transactions under taken by Government and Local Authority are excluded from the term 'business'.

2. The matter has been examined. Section 11(3) of HGST Act provides that the Government may insert an explanation in any notification issued under section 11, for the purpose of clarifying its scope or applicability, at any time within one year of issue of the notification and every such explanation shall have effect as if it had always been the part of the first such notification.

3. As recommended by GST Council, the explanation in question was inserted vide Haryana Government, Excise and Taxation Department, notification No.67/GST-2, dated 27.07.2018 in exercise of powers under section 11(3) within one year of the insertion of the original entry prescribing concessional rate, so that it would have effect from the date of inception of the entry.

4. It is hereby clarified that the explanation having been inserted under section 11(3) of the HGST Act, is effective from the inception of the entry at serial number 3(vi) of the Haryana Government, Excise and Taxation Department, notification No.46/ST-2, dated 30.06.2017.

5. Difficulties faced, if any, in implementation of the above circular may please be brought to the notice of the Department.

Dated: 02.11.2019
Panchkula

Amit Kumar Agrawal
Excise & Taxation Commissioner-cum-
Commissioner of State Tax, Haryana