

10. नियम 87 का संशोधन.—उक्त नियमों के नियम 87 के उप-नियम (3) के स्थान पर निम्नलिखित रखा जाएगा, अर्थात्:—

“(3) आयुक्त और सम्बद्ध परिक्षेत्र के संयुक्त राज्य कर एवं आबकारी आयुक्त (करदाता सेवा, प्रवर्तन और सहबद्ध कर), वृत्त के प्रभारी राज्य कर एवं आबकारी सहायक आयुक्त (माल और सेवा कर/सहबद्ध कर) के नियन्त्रण और निर्देश के अध्यक्षीन अधिनियम के उपबन्धों को कार्यान्वित करने के लिए कर्तव्यों से भारित है।”

11. नियम 97, 98, 99, 100, 101 और 102 का संशोधन.—उक्त नियमों के नियम 97, 98, 99, 100, 101 और 102 में, “सम्बद्ध जिला (जिला प्रभारी)” शब्द जहां कहीं आते हैं वहां “सम्बद्ध वृत्त” शब्द रखे जाएंगे।

12. प्ररूप मूल्य परिवर्धित कर-1, मूल्य परिवर्धित कर-4, मूल्य परिवर्धित कर-29, मूल्य परिवर्धित कर-30, मूल्य परिवर्धित कर-35, मूल्य परिवर्धित कर-43 और मूल्य परिवर्धित कर-45 का संशोधन.—उक्त नियमों के प्ररूप मूल्य परिवर्धित कर-1, मूल्य परिवर्धित कर-4, मूल्य परिवर्धित कर-29, मूल्य परिवर्धित कर-30, मूल्य परिवर्धित कर-35, मूल्य परिवर्धित कर-43 और मूल्य परिवर्धित कर-45 में “जिला” शब्द के स्थान पर “सम्बद्ध माल और सेवा कर वृत्त” शब्द रखे जाएंगे।

आदेश द्वारा,

हस्ताक्षरित /—

(देवेश कुमार),

प्रधान सचिव (राज्य कर एवं आबकारी)।

[Authoritative English text of this Department Notification No. EXN-F(10)-5/2025, dated 17-05-2025 as required under clause (3) of Article 348 of the Constitution of India].

STATE TAXES AND EXCISE DEPARTMENT

NOTIFICATION

Shimla-2, the 17th May, 2025

No. EXN-F(10)-5/2025.—In exercise of the powers conferred by sub-section (1) of section 63 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005) the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Value Added Tax Rules, 2005, notified *vide* notification No. EXN-F(5)-4/2005 dated 2nd December, 2005 and published in the Rajpatra Himachal Pradesh (Extraordinary) on dated 7th December, 2005, namely:—

1. Short title and commencement.—(1) These Rules may be called the Himachal Pradesh Value Added Tax (Amendment) Rules, 2025.

(2) They shall come into force from the date of publication in Rajpatra (e-Gazette), Himachal Pradesh.

2. Amendment of Rule 37.—In the Himachal Pradesh Value Added Tax Rules, 2005 (hereinafter referred to as the said rules) in rule 37:—

- (i) in sub-rule (1) for the words “the Deputy Commissioner of State Taxes and Excise or Assistant Commissioner of State Taxes incharge of a district” the words “Assistant Commissioner of State Taxes and Excise (GST/Allied Taxes) of the concerned circle” shall be substituted;
- (ii) in sub-rule (2) for the words “District Excise and Taxation Office and its sub-offices.” the words and sign “concerned circle office.” shall be substituted;
- (iii) in sub-rule (3) for the words “the Deputy Commissioner of State Taxes and Excise or Assistant Commissioner of State Taxes In-charge of the district” the words “the Assistant Commissioner of State Taxes and Excise (GST/Allied Taxes) of the concerned circle” shall be substituted.

3. Amendment of Rule 39.—In the said rules, in rule 39:—

- (i) in sub-rule (2) for the words “District Excise and Taxation Office” the words “concerned circle” shall be substituted.
- (ii) in sub-rule (3) for the words “the Deputy Commissioner of State Taxes and Excise or Assistant Commissioner of State Taxes In-charge of each district” the words “the Assistant Commissioner of State Taxes and Excise (GST/Allied Taxes) of the concerned circle” shall be substituted.

4. Amendment of Rule 44.—In the said rules, in sub-rule (2) of rule 44, for the words “the Deputy Commissioner of State Taxes and Excise or other Officer incharge of the district” the words “the Deputy Commissioner of State Taxes and Excise (Enforcement and Allied Taxes) of the concerned zone” shall be substituted.

5. Amendment of Rule 59.—In the said rules, in sub-rule (2) of rule 59, for the words “the Deputy Commissioner of State Taxes and Excise or Assistant Commissioner of State Taxes of the district” the words “the Assistant Commissioner (GST/Allied Taxes) of the concerned circle” shall be substituted.

6. Amendment of Rule 59A.—In the said rules, in rule 59A, for the words “the Deputy Commissioner of State Taxes and Excise or Assistant Commissioner of State Taxes In-charge of the district” the words “the Assistant Commissioner of State Taxes and Excise (GST/Allied Taxes) of the concerned circle” shall be substituted.

7. Amendment of Rule 63.—In the said rules, in sub-rule (1) and sub-rule (3) of rule 63, for the words “the Deputy Commissioner of State Taxes and Excise or Assistant Commissioner of State Taxes and Excise In-charge of the district” the words “the Assistant Commissioner of State Taxes and Excise (GST/Allied Taxes) of the concerned circle” shall be substituted.

8. Amendment of Rule 73.—In the said rules, in rule 73,—

- (i) for sub-rule (1), following shall be substituted, namely:—
 - “(1) An Assistant Commissioner of State Taxes and Excise (GST/Allied Taxes) of concerned circle shall exercise the powers of Assessing Authority in relation to all dealers within his territorial jurisdiction, subject to the overall control of the Joint Commissioner of State Taxes and Excise (Taxpayer services, Enforcement & Allied Taxes) of the concerned zone.”
- (ii) sub-rule (2) shall be omitted.

(iii) for sub-rule (3), following sub-rule shall be substituted, namely:—

“(2) The Joint Commissioner of State Taxes and Excise (Taxpayer services, Enforcement & Allied Taxes) of the zone may suo-moto on application made to him in this behalf, by order in writing, transfer any case from one Assessing Authority to another of the same zone.”

9. Amendment of Rule 75.—In the said rule, in rule 75,—

(i) in sub-rule (1),—

(a) in clause (ii), for the words “the Deputy Commissioner of State Taxes and Excise or Assistant Commissioner of State Taxes In-charge of the district” the words “Deputy Commissioner of State Taxes and Excise (Enforcement and Allied Taxes) of the concerned zone” shall be substituted;

(b) for clause (iii), the following clause shall be substituted, namely: —

“(iii) exceeds one crore rupees, he shall submit the record of the case within a period of 07 days from the date of receipt of application in Form VAT-XLV together with his recommendations to the Assistant Commissioner State Taxes and Excise (GST/Allied Taxes) of concerned circle or Deputy Commissioner of State Taxes and Excise (Enforcement & Allied Taxes) of the concerned zone, as the case may be, who shall submit the same alongwith his recommendations within a period of 15 days to the Joint Commissioner, State Taxes & Excise (Taxpayer services, Enforcement & Allied Taxes) of the concerned zone, as the case may be, for orders who shall pass orders within a further period of 90 days;

and the Assessing Authority shall record the order sanctioning the refund mentioned in clauses (ii) and (iii) only in accordance with the orders made by authorities specified in respective clause.

(ii) in sub-rule (2), for the words “the officer-in-charge of the district” the words “the appropriate Assessing Authority” shall be substituted;

(iii) in sub-rule (5) for the words “Joint Commissioner of State Taxes and Excise” the words “Joint Commissioner of State Taxes and Excise (GST/Allied Taxes) at Head Quarter” shall be substituted.

10. Amendment of Rule 87.—In the said rules, in rule 87, for sub-rule (3), following sub-rule shall be substituted, namely:—

“(3) Subject to the control and direction of the Commissioner and Joint Commissioner, State Taxes and Excise (Taxpayer services, Enforcement & Allied Taxes) of the concerned zone, the Assistant Commissioner of State Taxes and Excise (GST/Allied Taxes) incharge of a Circle is charged with the duty of carrying out the provisions of the Act.

11. Amendment of Rule 97, 98, 99, 100, 101 and 102.—In the said rules, in rule 97, 98, 99, 100, 101 and 102, wherever the words “district concerned (district incharge)” appeared, the words “concerned circle” shall be substituted.

12. Amendment of FORM VAT-I, VAT-IV, VAT-XXIX, VAT-XXX, VAT-XXXIII, VAT-XXXV, VAT-XLIII and VAT-XLV.—In the said rule, in FORM VAT-I, VAT-IV, VAT-XXIX, VAT-XXX, VAT-XXXIII, VAT-XXXV, VAT-XLIII, and VAT-XLV, the words “district” shall be substituted as “concerned GST circle”.

By order,

Sd/-

Pr. Secretary (ST&E).

राज्य कर एवं आबकारी विभाग

अधिसूचना

शिमला-2, 17 मई, 2025

संख्या : ई.एक्स.एन.-एफ0(10)-5/2025.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मूल्य परिवर्धित कर अधिनियम, 2005 (2005 का अधिनियम संख्यांक 12) की धारा 3 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, राज्य कर एवं आबकारी आयुक्त हिमाचल प्रदेश को सम्पूर्ण राज्य में उक्त अधिनियम के प्रयोजनों को कार्यान्वित करने हेतु आयुक्त के रूप में नियुक्त करते हैं।

2. हिमाचल प्रदेश के राज्यपाल, उक्त अधिनियम की धारा 3 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए निम्नलिखित को और नियुक्त करते हैं:—

- (1) राज्य कर एवं आबकारी आयुक्त, हिमाचल प्रदेश के कार्यालय में मुख्यालय में तैनात राज्य कर एवं आबकारी का अतिरिक्त आयुक्त (माल और सेवा कर/सहबद्ध कर/पुनरीक्षण प्राधिकरण) ग्रेड-I/ग्रेड-II;
- (2) राज्य कर एवं आबकारी आयुक्त, हिमाचल प्रदेश के कार्यालय में मुख्यालय में तैनात संयुक्त राज्य कर एवं आबकारी आयुक्त (मूल्य परिवर्धित कर और सहबद्ध);
- (3) समस्त संयुक्त राज्य कर एवं आबकारी आयुक्त (करदाता सेवा, एवं प्रवर्तन और सहबद्ध कर) उत्तरी परिक्षेत्र, दक्षिण परिक्षेत्र और केन्द्रीय परिक्षेत्र;
- (4) समस्त राज्य कर एवं आबकारी उप आयुक्त (प्रवर्तन और सहबद्ध) उत्तरी परिक्षेत्र, दक्षिणी परिक्षेत्र तथा केन्द्रीय परिक्षेत्र;
- (5) राज्य कर एवं आबकारी आयुक्त, हिमाचल प्रदेश के कार्यालय में मुख्यालय में तैनात राज्य कर एवं आबकारी का सहायक आयुक्त (माल और सेवा कर/सहबद्ध कर);
- (6) सहबद्ध वृत्तों में तैनात किए गए समस्त राज्य कर एवं आबकारी का सहायक आयुक्त (माल और सेवा कर/सहबद्ध कर);