



Haryana Government Gazette

EXTRAORDINARY

Published by Authority

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No. 159-2026/Ext.]

CHANDIGARH, WEDNESDAY, OCTOBER 14, 2026
(ASVINA 22, 1948 SAKA)

LEGISLATIVE SUPPLEMENT

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PART - I**HARYANA GOVERNMENT****LAW AND LEGISLATIVE DEPARTMENT****Notification**

The 14th October, 2026

No. Leg. 45/2026.— The following Act of the Legislature of the State of Haryana received the assent of the Governor of Haryana on the 24th September, 2026 and is hereby published for general information:-

HARYANA ACT NO. 39 OF 2026**THE HARYANA GOODS AND SERVICES TAX (AMENDMENT) ACT, 2026****AN****ACT**

further to amend the Haryana Goods and Services Tax Act, 2017.

Be it enacted by the Legislature of the State of Haryana in the Seventy-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Haryana Goods and Services Tax (Amendment) Act, 2026. Short title and commencement.
(2) The provisions of sections 2 to 4 shall come into force from such date, as the Government may, by notification in the Official Gazette, appoint:
Provided that the Government may, by notification in the Official Gazette, appoint different dates for commencement of different provisions of this Act.
2. In the Haryana Goods and Services Tax Act, 2017 (hereinafter called the principal Act), for clause (b) of sub-section (3) of section 15, the following clause shall be substituted, namely:-
“(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.”. Amendment of section 15 of Haryana Act 19 of 2017.
3. In sub-section (1) of section 34 of the principal Act, after the words “both supplied are found to be deficient”, the words, brackets, letter and figures “or where a discount referred to in clause (b) of sub-section (3) of section 15 is given” shall be inserted. Amendment of section 34 of Haryana Act 19 of 2017.
4. In section 54 of the principal Act,- Amendment of section 54 of Haryana Act 19 of 2017.
(a) in sub-section (6), after the words “supply of goods or services or both” the words, brackets and figures “or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)” shall be inserted;
(b) in sub-section (14), after the words, brackets and figures “sub-section (5) or sub-section (6)”, the words “other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax,” shall be inserted.

RITU GARG,
ADMINISTRATIVE SECRETARY TO GOVERNMENT, HARYANA,
LAW AND LEGISLATIVE DEPARTMENT.