

(ख) क्रम संख्या 12 में,—

- (i) खाना (2) में, "शीर्ष 9963 या" शब्दों और अंकों का लोप कर दिया जाएगा;
- (ii) खाना (3) में, विद्यमान व्याख्या को व्याख्या 1 के रूप में पुनःसंख्यांकित किया जाएगा और इस प्रकार पुनःसंख्यांकित की गई व्याख्या 1, के पश्चात्, निम्नलिखित व्याख्या रखी जाएगी, अर्थात्:—
"व्याख्या 2.—इस प्रविष्टि में दी गई कोई बात निम्नलिखित पर लागू नहीं होगी —
(क) विद्यार्थी आवासों में विद्यार्थियों के लिए आवासीय सेवाएं;
(ख) होस्टल्स, शिविर, पेड़ंग गेस्ट आवासों और इसी प्रकार के अन्य आवासों द्वारा दी जा रही आवासीय सेवाएं।";

(ग) क्रम संख्या 12 और उसके सामने प्रविष्टियों के बाद, निम्नलिखित क्रम संख्या और उसके सामने प्रविष्टियाँ रखी जाएंगी, अर्थात्:—

(1)	(2)	(3)	(4)	(5)
"12क	शीर्ष 9963	आवासीय सेवाओं के प्रदाय जिसमें प्रदाय का मूल्य प्रति व्यक्ति प्रति मास बीस हजार रुपए से कम या उसके बराबर हो, बशर्ते कि आवासीय सेवा कम से कम नब्बे दिन की अवधि के लिए दी गई हो।	शून्य	शून्य"।

2. यह अधिसूचना 15 जुलाई, 2024 से लागू होगी।

देविंदर सिंह कल्याण,
प्रधान सचिव, हरियाणा सरकार,
आबकारी तथा कराधान विभाग।

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT

Notification

The 15th July, 2024

No. 18/GST-2.— In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council hereby makes the following amendments in the Haryana Government, Excise and Taxation Department, notification No.47/ST-2, dated the 30th June, 2017, namely:—

AMENDMENT

In the Haryana Government, Excise and Taxation Department, notification No. 47/ST-2, dated the 30th June, 2017,—

(A) after serial number 9D and the entries thereagainst, the following serial numbers and entries thereagainst shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9E	Chapter 99	Services provided by Ministry of Railways (Indian Railways) to individuals by way of — (a) sale of platform tickets; (b) facility of retiring rooms/waiting rooms; (c) cloak room services; (d) battery operated car services.	Nil	Nil
9F	Chapter 99	Services provided by one zone/division under Ministry of Railways (Indian Railways) to another zone(s)/division(s) under Ministry of	Nil	Nil

		Railways (Indian Railways).		
9G	Chapter 99	Services provided by Special Purpose Vehicles (SPVs) to Ministry of Railways (Indian Railways) by way of allowing Ministry of Railways (Indian Railways) to use the infrastructure built and owned by them during the concession period against consideration and services of maintenance supplied by Ministry of Railways (Indian Railways) to Special Purpose Vehicles in relation to the said infrastructure built and owned by the Special Purpose Vehicles during the concession period against consideration.	Nil	Nil”;

- (B) in serial number 12,-
- (i) under column (2), the words and figures “Heading 9963 or” shall be omitted;
 - (ii) in column (3), the existing Explanation shall be numbered as Explanation 1 thereof, and after Explanation 1 so re-numbered, the following Explanation shall be inserted, namely:-

“Explanation 2.- Nothing contained in this entry shall apply to-

 - (a) accommodation services for students in student residences;
 - (b) accommodation services provided by Hostels, Camps, Paying Guest accommodations and the like.”;
- (C) after serial number 12 and the entries thereagainst, the following serial number and entries thereagainst shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“12A	Heading 9963	Supply of accommodation services having value of supply less than or equal to twenty thousand rupees per person per month provided that the accommodation service is supplied for a minimum continuous period of ninety days.	Nil	Nil”.

2. This notification shall come into force with effect from the 15th day of July, 2024.

DEVINDER SINGH KALYAN,
Principal Secretary to Government Haryana,
Excise and Taxation Department.