

परंतु और भी कि यदि मूल पट्टाकर्ता का मूल पट्टाग्राही या तदंतर का पट्टाग्राही या उप पट्टाग्राही के साथ कोई करार होता है अथवा ऐसे प्लाट्स का तदंतर पट्टाग्राही या क्रेता या स्वामी के साथ पट्टे या बिक्री के लिए बाद में कोई पट्टा या बिक्री का करार होता है तो ऐसे करार की शर्तों में यह भी उल्लेख होगा कि उपर्युक्त शर्त के अधीन रहते हुए मूल पट्टाग्राही को मूल पट्टाकर्ता द्वारा प्लाट्स को दीर्घकालीन पट्टे पर दिए जाने पर राज्य कर से छूट प्रदान की गई थी और उक्त करार के पक्षकार उक्त शर्त का अनुपालन करने का वचन देते हैं।”।

2. यह अधिसूचना प्रथम जनवरी, 2020 से लागू होगी ।

अनुराग रस्तोगी,  
प्रधान सचिव, हरियाणा सरकार,  
आबकारी तथा कराधान विभाग।

**HARYANA GOVERNMENT**  
**EXCISE AND TAXATION DEPARTMENT**

**Notification**

The 31st December, 2019

**No. 112/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, in the Table, against serial number 41,-

- (a) under column (3), for the figure “50”, at both the places where they occur, the figure “20” shall be substituted;
- (b) under column (5), for the existing entry, the following entries shall be substituted, namely, –

“Provided that the leased plots shall be used for the purpose for which they are allotted, that is, for industrial or financial activity in an industrial or financial business area:

Provided further that the State Government concerned shall monitor and enforce the above condition as per the order issued by the State Government in this regard:

Provided further that in case of any violation or subsequent change of land use, due to any reason whatsoever, the original less or, original lessee as well as any subsequent lessee or buyer or owner shall be jointly and severally liable to pay such amount of state tax, as would have been payable on the upfront amount charged for the long term lease of the plots but for the exemption contained herein, along with the applicable interest and penalty:

Provided further that the lease agreement entered into by the original less or with the original lessee or subsequent lessee, or sub-lessee, as well as any subsequent lease or sale agreements, for lease or sale of such plots to subsequent lessees or buyers or owners shall incorporate in the terms and conditions, the fact that the state tax was exempted on the long term lease of the plots by the original less or to the original lessee subject to above condition and that the parties to the said agreements undertake to comply with the same.”.

2. This notification shall come into force with effect from the 1st day of January, 2020.

ANURAG RASTOGI,  
Principal Secretary to Government, Haryana,  
Excise and Taxation Department.