

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT

Notification

The 1st October, 2019

No. 83/GST-2.— In exercise of the powers conferred by sub-section (1) of section 9 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, on the recommendations of the Council, hereby makes the following amendments in the Haryana Government, Excise and Taxation Department, notification No. 37/ST-2, dated the 30th June, 2017, namely:-

Amendment

In the Haryana Government, Excise and Taxation Department, notification No. 37/ST-2, dated the 30th June, 2017, -

- (I) in the TABLE, under column (3), after item (5), the following item shall be inserted, namely: -
- “(6) Petroleum operations or coal bed methane operations undertaken under specified contracts under the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)”;
- (II) in the ANNEXURE, against Condition No. 1, in clause (e), -
- (i) for the sign “.” existing at the end, the sign “..” shall be substituted;
- (ii) the following proviso shall be inserted at the end, namely: -

“**Provided** that where the said goods so supplied are sought to be disposed of in non-serviceable form, after mutilation, the recipient of outward supply or the transferee, as the case may be, may at his option, pay the tax at the rate of nine per cent on transaction value of such goods subject to the condition that the recipient of outward supply or the transferee, as the case may be, produces before the Deputy Commissioner of Central tax or the Assistant Commissioner of Central tax or the Deputy Commissioner of State tax or the Assistant Commissioner of State tax, as the case may be, having jurisdiction over the supplier of goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are non-serviceable and have been mutilated for disposal.”.

2. This notification shall come into force on the 1st day of October, 2019.

SANJEEV KAUSHAL,
Additional Chief Secretary to Government Haryana,
Excise and Taxation Department.