

(ग) विद्यमान मद (iv) का लोप कर दिया जाएगा;

(घ) विद्यमान मद (ix) के स्थान पर, निम्नलिखित मद प्रतिस्थापित की जाएगी, अर्थात्—

(ix) आवास, भोजन और पेय सुविधाएं उपर्युक्त (ii), (iii), (v), (vi), (vii) और (viii) से भिन्न हों।

*व्याख्या*— किसी भी प्रकार के संदेह के समाधान के लिए एतत् द्वारा स्पष्ट किया जाता है कि ऐसी वस्तुओं की किसी सेवा के रूप में या उसके हिस्से के रूप में, या अन्य किसी भी प्रकार से की जाने वाली आपूर्ति जो कि खाद्य पदार्थ या अन्य किसी वस्तु के रूप में हों, जिसका की मानव के द्वारा उपभोग किया जाता हो या जो पेय के रूप में हो, जहाँकि ऐसी आपूर्ति या सेवा नकद, आस्थगित भुगतान या मूल्यवान प्रतिफल के एवज में हो, और जिसे किसी रेस्तरां, इटिंग ज्वान्ट, द्वारा की गई हो जिसमें मेस, और कैन्टीन भी आते हैं, जो कि उनसे भिन्न हैं जो किसी होटल, सराय, गैस्ट हाउस, क्लब्स, संयुक्त या अन्य प्रकार के वाणिज्यिक स्थानों के परिसर में अवस्थित हैं जिनका प्रयोग आवासीय या ठहरने के उद्देश्य के लिए किया जाता हो तथा जिनके किसी आवासीय इकाई का घोषित टैरिफ प्रति इकाई सात हजार पांच सौ रुपये और इससे अधिक हो या समकक्ष पर उपर्युक्त मद (i) के अंतर्गत इनपुट टैक्स क्रेडिट के बिना 2.5 प्रतिशत की दर से राज्य कर लगाया जाएगा न की उस दर से जो कि इस प्रवृष्टि में विनिर्दिष्ट है।”

(iii) क्रम संख्या 26 के सामने, खाना (3) के नीचे, मद (i) में, उप-मद (ज) के पश्चात् निम्नलिखित मद रखी जाएगी, अर्थात्—

“(i) हस्तशिल्प वस्तुओं का विनिर्माण;

*व्याख्या*— “हस्तशिल्प वस्तुओं” का वही अर्थ होगा जो इसे समय-समय पर यथा-संशोधित हरियाणा सरकार, आबकारी तथा कराधान विभाग, अधिसूचना संख्या 83/एसटी-2, दिनांक 22 सितम्बर, 2017, में दिया गया है।” यह अधिसूचना 15 नवंबर, 2017 से लागू होगी।

संजीव कौशल,  
अपर मुख्य सचिव, हरियाणा सरकार,  
आबकारी तथा कराधान विभाग।

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

The 14th November, 2017

**No. 123/ST-2.**— In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Haryana Goods and Services Tax Act, 2017 (19 of 2017), the Governor of Haryana, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Haryana Government, Excise and Taxation Department, notification No. 46/ST-2, dated the 30th June, 2017, namely:—

**Amendment**

In the Haryana Government, Excise and Taxation Department, notification No. 46/ST-2, dated the 30th June, 2017, in the Table, -

- (i) against serial number 3, under column (3), in item (vi), for the words “Services provided”, the words “Composite supply of works contract as defined in clause (119) of section 2 of the Haryana Goods and Services Tax Act, 2017, provided” shall be substituted;
- (ii) against serial number 7,-
  - (a) under column (3), (4) and (5), for existing item (i), the following item shall be substituted, namely:—

(3)	(4)	(5)
<p>“(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)].”;</p>

- (b) under column (3), (4) and (5), for existing item (iii), the following item shall be substituted, namely:-

(3)	(4)	(5)
<p>“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation.-</i> “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	9	-”;

- (c) existing item (iv) shall be omitted;
- (d) for existing item (ix), the following item shall be substituted, namely:-

“(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

*Explanation.-* For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption

on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract State tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

- (iii) against serial number 26, under column (3), in item (i), after sub-item (h), the following item shall be inserted, namely: -

“(i) manufacture of handicraft goods.

*Explanation.* - The expression “handicraft goods” shall have the same meaning as assigned to it in the Haryana Government, Excise and Taxation Department, Notification No. 83/ST-2, dated the 22nd September, 2017 as amended from time to time.”.

This notification shall come into force with effect from the 15th November, 2017.

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