

(3)	(4)	(5)
“(ii) अन्य व्यक्तियों के माल पर किया गया कोई उपचार या की गई प्रक्रिया के माध्यम से प्रदान की गई सेवाएं जो कि निम्नलिखित से संबंधित हैं – (क) समाचार पत्रों का मुद्रण; (ख) पुस्तकों (जिसके अंतर्गत ब्रेल पुस्तकें हैं), पत्रों और आवधिक पत्रों का मुद्रण।	2.5	—
(iii) पूर्वोक्त (i) और (ii) से भिन्न अन्य द्वारा स्वामित्व में भौतिक इनपुट (माल) पर विनिर्माण सेवाएं।	9	—”;

- (vii) क्रम संख्या 27 के सामने, खाना (3), (4) और (5) में विद्यमान प्रविष्टियों के स्थान पर, निम्नलिखित प्रविष्टियां प्रतिस्थापित की जाएंगी, अर्थात्:-

(3)	(4)	(5)
“(i) समाचार पत्र, पुस्तकें (जिसमें ब्रेल पुस्तकें भी शामिल हैं) पत्रों और आवधिक पत्रों के मुद्रण के माध्यम से दी जाने वाली सेवा, जहां कि प्रकाशक द्वारा केवल विषयवस्तु प्रदान की जाती है और जिसमें कागज़ सहित प्रिंटिंग के लिए प्रयोग होने वाले भौतिक इनपुट प्रिंटर के होते हैं।	6	—
(ii) उपर्युक्त (i) से भिन्न अन्य विनिर्माण सेवाएं; प्रकाशन, मुद्रण और पुनः उत्पादन सेवाएं; सामग्री वसूली सेवाएं।	9	—”;

- (viii) क्रम संख्या 34 के सामने, खाना (3) में, मद (i) में, “ड्रामा है” शब्दों के स्थान पर, “ड्रामा या प्लेनेटेरियम है” शब्दों को प्रतिस्थापित किया जाएगा।

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

HARYANA GOVERNMENT
EXCISE AND TAXATION DEPARTMENT
Notification
The 22nd August, 2017

No:74/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, 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 columns (3), (4) and (5), for existing item (iii) and entries thereagainst; the following items and entries thereagainst shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Composite supply of works contract as defined in clause (119) of section 2 of the Haryana Goods and Services Tax Act, 2017, supplied to the Government, a local authority or a Governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,- (a) a historical monument, archaeological site or remains of national importance, archaeological excavation, or antiquity specified under the Ancient Monuments and Archaeological Sites and Remains Act, 1958 (24 of 1958); (b) canal, dam or other irrigation works; (c) pipeline, conduit or plant for (i) water supply(ii) water treatment, or (iii) sewerage treatment or disposal.	6	-

<p>(iv) Composite supply of works contract as defined in clause (119) of section 2 of the Haryana Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of,-</p> <p>(a) a road, bridge, tunnel, or terminal for road transportation for use by general public;</p> <p>(b) a civil structure or any other original works pertaining to a scheme under Jawaharlal Nehru National Urban Renewal Mission or Rajiv AwaasYojana;</p> <p>(c) a civil structure or any other original works pertaining to the “In-situ rehabilitation of existing slum dwellers using land as a resource through private participation” under the Housing for All (Urban) Mission/Pradhan MantriAwasYojana, only for existing slum dwellers;</p> <p>(d) a civil structure or any other original works pertaining to the “Beneficiary led individual house construction / enhancement” under the Housing for All (Urban) Mission/Pradhan MantriAwasYojana;</p> <p>(e) a pollution control or effluent treatment plant, except located as a part of a factory; or</p> <p>(f) a structure meant for funeral, burial or cremation of deceased.</p>	6	-
<p>(v) Composite supply of works contract as defined in clause (119) of section 2 of the Haryana Goods and Services Tax Act, 2017, supplied by way of construction, erection, commissioning, or installation of original works pertaining to,-</p> <p>(a) railways, excluding monorail and metro;</p> <p>(b) a single residential unit otherwise than as a part of a residential complex;</p> <p>(c) low-cost houses up to a carpet area of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;</p> <p>(d) low cost houses up to a carpet area of 60 square metres per house in a housing project approved by the competent authority under-</p> <p>(1) the “Affordable Housing in Partnership” component of the Housing for All (Urban) Mission/Pradhan MantriAwasYojana;</p> <p>(2) any housing scheme of a State Government;</p> <p>(e) post-harvest storage infrastructure for agricultural produce including a cold storage for such purposes; or</p> <p>(f) mechanised food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages.</p>	6	-
<p>(vi) Construction services other than (i), (ii), (iii), (iv) and (v) above.</p>	9	-”;

(ii) against serial number 8, under columns (3), (4) and (5), for item (vi) and entries thereagainst; the following item and entries thereagainst shall be substituted, namely:-

(3)	(4)	(5)
<p>“(vi) Transport of passengers by motorcab where the cost of fuel is included in the consideration charged from the service recipient.</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>
or		
	6	-”;

- (iii) against serial number 9, under columns (3), (4) and (5), for item (iii) and entries thereagainst, the following item and entries thereagainst shall be substituted, namely:-

(3)	(4)	(5)
“(iii) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	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)]
	or	
	6	Provided that the goods transport agency opting to pay state tax @ 6% under this entry shall, thenceforth, be liable to pay state tax @ 6% on all the services of GTA supplied by it.”;

- (iv) against serial number 10, under columns (3), (4) and (5), for item (i) and entries thereagainst; the following item and entries thereagainst shall be substituted, namely:-

(3)	(4)	(5)
“(i) Renting of motorcab where the cost of fuel is included in the consideration charged from the service recipient.	2.5	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)]
	or	
	6	”;

- (v) against serial number 11, under columns (3), (4) and (5), for item (i) and entries thereagainst; the following item and entries thereagainst shall be substituted, namely:-

(3)	(4)	(5)
“(i) Services of goods transport agency (GTA) in relation to transportation of goods (including used household goods for personal use). <i>Explanation.</i> - “goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.	2.5	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)]
	or	
	6	Provided that the goods transport agency opting to pay state tax @ 6% under this entry shall, thenceforth, be liable to pay state tax @ 6% on all the services of GTA supplied by it.”;

- (vi) against serial number 26,-

(a) in column (3), in item (i),-

(A) for sub-item (b), the following sub-item shall be substituted, namely:-

“(b) Textiles and textile products falling under Chapter 50 to 63 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);”;

(B) the *Explanation* shall be omitted;

(b) under columns (3), (4) and (5), for item (ii) and entries thereagainst; the following item and entries thereagainst shall be substituted, namely:-

(3)	(4)	(5)
“(ii) Services by way of any treatment or process on goods belonging to another person, in relation to- (a) printing of newspapers; (b) printing of books (including Braille books), journals and periodicals.	2.5	-
(iii) Manufacturing services on physical inputs (goods) owned by others, other than (i) and (ii) above.	9	-”;

- (vii) against serial number 27, under columns (3), (4) and (5), for the existing entries, the following entries shall be substituted, namely:-

(3)	(4)	(5)
“(i) Services by way of printing of newspapers, books (including Braille books), journals and periodicals, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-”;

- (viii) against serial number 34, in column (3), in item (i), after the word “drama”, the words “or planetarium” shall be inserted.

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