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NO.EDN-A-Kha (15)-7/2015.  
Government of Himachal Pradesh  
Department of Higher Education

From

The Addl. Chief Secretary (Education) to the  
Government of Himachal Pradesh

To

The Director of Higher Education  
Himachal Pradesh-171001.

Dated, Shimla-2 the 26<sup>th</sup> August, 2015

Subject: Reg. entry tax on goods purchased by Government  
Departments.

Sir,

I am directed to enclose herewith a photocopy of letter No.  
EXN-F (10)-14/2014, dated: 06.08.2015, received from Joint Secretary (E &  
T), to the Govt. of HP, on the subject cited above <sup>and</sup> <sup>you</sup> requested to take  
further necessary action in the matter accordingly.

Yours faithfully,

(Pushpa Chaudhary)

Deputy Secretary (Hr. Edu.) to the  
Government of Himachal Pradesh.

Endst No. As above. Dated: Shimla the August, 2015.

Copy to:

1. The Joint Secretary (E & T) to the Govt. of HP w.r.t his letter referred to above.
2. Guard file.

*Dr. G. N. Sharma for circulation*  
*28/8/15*

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DHE.....	
27 AUG 2015	
Branch	E-1

(Pushpa Chaudhary)

Deputy Secretary (Hr. Edu.) to the  
Government of Himachal Pradesh


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Directorate of Hr. Education  
Himachal Pradesh

Endst. No. EDN-H(1)B(15)1/2009- Imp. Instt. Dated Shimla - 171001 the 3.9.2015  
Copy for information and further necessary action is forwarded to :-

1. The Addl.Chief Secretary (Education) to the Govt. of H.P. w.r.t. his letter No.EDN-AKha (15)-7/2015 dated 26.8.2015 for information please.
2. The Additional Director of Hr. Education ( Adm.), H.P.
3. The Additional Director of Hr. Education ( C), H.P.
4. The Additional Director of Hr. Education ( S), H.P.
5. The Joint Director of Hr. Education, C-I / C-II, H.P.
6. The Joint Controller (F&A), Dte. of Hr. Education, H.P.
7. The OSD(C) / OSD(Skt.) Directorate of Hr. Education, H.P.
8. All the Principals of Govt. Degree Colleges / GCTE Dharamshala & Skt. in the H.P.
9. All Deputy Directors / Assistant Directors, Dte. of Hr. Education, H.P.
10. All the Deputy Directors of Hr. Education, H.P. with the remarks that same letter be circulated to all offices / institutions situated in your district.
11. The Group Commander, GP HQ, Shimla -4.
12. The Chief Librarian, Center State Library Solan.
13. All the District libraries in the H.P.
14. All the NCC units in the Pradesh.
15. The PS to the Director of Higher Education, H.P.
16. The Technical Officer, Dte. of Hr. Education, H.P.
17. DDO Directorate of Hr. Education, H.P.
18. All the Superintendents in the Directorate of Hr. Education, H.P.
19. Guard File.

  
Director Hr. Education  
Himachal Pradesh



20/7/15

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No. EXN-F(10)-14/2014  
Government of Himachal Pradesh  
Excise and Taxation Department

From

The Addl. Chief Secretary (E&T) to the  
Government of Himachal Pradesh

To

✓ All the Administrative Secretaries ( )  
to the Government of Himachal Pradesh,  
Shimla-171002.

Dated: Shimla-171002, 06/08/2015.

Subject: Entry Tax on goods purchased by Government  
Departments.

Sir,

Under entry No.10 of Schedule-II appended to the  
Himachal Pradesh Tax on Entry of Goods into Local Area Act,2010 all  
items purchased by Government Department, Boards and Corporation for  
consumption or use other than covered under item No.5 of the same  
Schedule are presently taxable at the rate of 5 percentum. Henceforth  
while calling the tenders for any purchases from any supplier/manufacturer  
located outside the State the following condition may be incorporated in  
the terms & conditions of the tender:-

" The amount of Entry Tax as applicable will be the liability of  
the supplier i.e. the price quoted shall be inclusive of Entry Tax. The  
amount of Entry Tax will be deducted from the suppliers' invoices  
and its remittance to the Excise & Taxation Department, Himachal  
Pradesh under head of Account 0040 will be made by the purchaser  
Department under its TIN/TAN. Further if any liability is raised by  
the Excise and Taxation Department, Government of Himachal

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to  
So. (H) Kanli  
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8/14/5

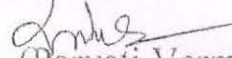
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Pradesh on account of Entry Tax on a later date, the same shall be recovered from the supplier's pending bills/security deposit as available with the purchaser."

You are, therefore, requested to issue further directions in this regard to the Departments, Boards or Corporations under your control. A copy of Schedule-II of Himachal Pradesh Tax on Entry of Goods into Local Area Act, 2010 is enclosed for ready reference.

Yours faithfully,

  
(Parvati Verma)

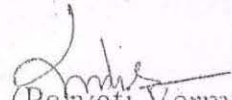
Joint Secretary (E&T) to the  
Government of Himachal Pradesh  
Phone No. 0177-2628929

Endst.No. EXN-F(10)-14/2014

Dated Shiml-2 06/08/2015.

Copy forwarded to:-

The Excise and Taxation Commissioner, Himachal Pradesh  
for information w.r.t. his letter Endst. No.12-1/2008-(286)-EXN-Tax-  
19072 dated 24.6.2015

  
(Parvati Verma)

Joint Secretary (E&T) to the  
Government of Himachal Pradesh  
Phone No. 0177-2628929



(154) (5)

ENTRY TAX SCHEDULE-II  
(See sections 2 and 3)

Sr. No.	Goods	Rate of Tax
<sup>2</sup> 1	(a) Diesel and Lubricants; (b) Furnace Oil including such other oils being used as oil fuel, except LPG for domestic use and kerosene.	12% 7%
2	Explosive.	5%
3	Iron and Steel.	4%
4	Cement.	5%
5	Goods used in works contracts, including hydropower and thermal power projects generation, transmission and distribution projects, telecommunications and all others turnkey projects being executed by private as well as Govt. Dept./ Corporations / Boards etc. in the State.	5%
6	Pan masala and gutka containing tobacco.	4%
7	Cigars, Cheroots, Cigarettes including un-manufactured tobacco and tobacco, tobacco refuse and other manufactured tobacco products, including biddies and gutka.	4%
<sup>3</sup> 8	All type of advertisements / publicity material.	5%
<sup>4</sup> 9	(a) Waste material and scrap of all types. (b) Non-Ferrous Metals <sup>5</sup> [& Alloys] including scrap thereof.	2% <sup>6</sup> 1.4%

<sup>2</sup> Substituted vide Notification No. EXN-F(10)-28/2014 dated 19-03-2015 Published in RHP on 20-03-2015 w.e.f 01.04.2015, for the entry "Diesel, Lubricants and Furnace Oil including such other oils being used as oil fuel except LPG for domestic use and kerosene." which was notified vide Notification No. EXN-F(10)-2-2010-II dated 14-10-2010 published in RHP on 15-10-2010. Previous entry was "Diesel, furnace oil and lubricants".

<sup>3</sup> Item No. 8 to 13 inserted vide notification No. EXN-F(10)-2/2010-II dated 14-10-2010 published in RHP (Extra-ordinary) on 15-10-2010.

<sup>4</sup> The entry No.9 substituted vide notification No. EXN-F(10)-2/2010 loose dated 29-10-2010 published in RHP (Extra-ordinary) on 29-10-2010. Prior to this the entry was as under:-  
"9. Waste material and scraps of all types @ 4%".

<sup>5</sup> The words "& Alloys" inserted vide notification No. EXN-F(10)-2/2010-loose dated 24-01-2011 published in RHP (Extra-ordinary) on 24-01-2011.

<sup>6</sup> The rate of entry tax reduced from 1.5% to 1.4% vide notification No. EXN-F(10)-3-2011- part-1 dated 31.3.2012. Prior to this the previous entry tax was reduced from 1.5% to 1.4% vide notification No. EXN-F(10)-2-2010-loose dated 24.01.2011.



(6)

10	All items purchased by Government Departments, Boards and Corporations for consumption or use other than covered under item No. 5 of Schedule-II.	<sup>7</sup> 5%
<sup>8</sup> 11	Corrugated boxes and mono cartons other than brought by Horticulturists and Agriculturists.	5%
12	Motor vehicles purchased from any place outside the State for use in the State of Himachal Pradesh and register-able in Himachal Pradesh under the Motor Vehicle Act, 1988.	5%
<sup>9</sup> 13	LPG cylinders imported from outside the State for commercial use other than authorized gas distributors.	12%
<sup>10</sup> 14	All Industrial Inputs, raw material and packing material including goods mentioned in this Schedule other than goods mentioned at entry No. 9-b, being brought from outside the State for consumption, sale or use in manufacturing including contract manufacturing, processing, conversion, job-work, assembling or for sale.	<sup>11</sup> 2%

<sup>7</sup> Item No.10 substituted vide Notification No. EXN-F(10)-25/2014 dated 27-10-2014 published in RHP on 27-10-2014 w.e.f.01.11.2014. Previously the rate of tax was 3%.

<sup>8</sup> The entry No.11 substituted vide notification No. EXN-F(10)-2/2010-loose dated 29-10-2010 published in RHP (Extra-ordinary) on 29-10-2010. Prior to this the entry was as under:-  
"11. Corrugated boxes and mono cartons".

<sup>9</sup> The rate of tax on item No. 13 enhanced from 5% to 12% vide notification No. EXN-F(10)-2/ 2010-loose dated 29-10-2010 published in RHP (Extra-ordinary) on 29-10-2010.

<sup>10</sup> Substituted vide Notification No. EXN-F(10)-4/2011 dated 11-07-2012 published in RHP on 11-07-2012 for the entry "All Industrial Inputs, raw material and packing material including goods mentioned in this Schedule other than goods mentioned at entry No. 9-b, being brought from outside the State for consumption, sale or use in manufacturing including contract manufacturing, processing, conversion, job-work, assembling or for sale." which was notified vide Notification No. EXN-F(10)-2/2010-Loose dated 13-07-2011 published in RHP on 13-07-2011. Prior to 13-07-2011 the entry was "(a) All Industrial Inputs, raw material and packing material including goods mentioned in this Schedule other than goods mentioned at entry No. 9-b, being brought from outside the State for consumption, sale or use in manufacturing including contract manufacturing, processing, conversion, job-work, assembling or for sale. but excluding fuels and consumables, bulk drugs, raw material and packing material being brought from outside the State by pharmaceutical units. (b) All Industrial Inputs including bulk drugs, raw material and packing material being brought from outside the State by pharmaceutical units for consumption, use in manufacturing including contract manufacturing, processing, conversion, job-work, assembling or for sale except fuels and consumables." which was inserted by Notification No. EXN-F(10)-2/2010-Loose dated 24-01-2011 published in RHP on 24-01-2010.

<sup>11</sup> Substituted for the figures & signed "1%" vide Notification No. EXN-F(10)-4/2011 dated 25-02-2014 published in RHP on 25-02-2014 w.e.f. 01.03.2014.

Jd