

**Government of Himachal Pradesh
Department of State Taxes and Excise.**

No. EXN-D(6)-3/2024

Dated: Shimla-02, the

18/02/2026.

NOTIFICATION

In exercise of the power conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Central Sales Tax (Himachal Pradesh) Rules, 1970, namely:-

1. Short title and commencement.

(1) These rules may be called the Central Sales Tax (Himachal Pradesh) Amendment Rules, 2026.

(2) They shall come into force from the date of their publication in Rajpatra (e-Gazette), Himachal Pradesh.

2. Amendment of rule 6 B.

In rule 6B of the Central Sales Tax (Himachal Pradesh) Rules, 1970, after sub rule (2), the following proviso shall be inserted, namely:-

“provided that where any dealer submits an application online to an Assessing Authority after six months from the date of generation of such declaration/certificate, the Assessing Authority or any other Officer authorized by the Commissioner of State Taxes and Excise after affording such dealer reasonable opportunity of being heard to the applicant may compound the delay by imposing a penalty of 0.1% of the value of the fresh forms or Rs. 50,000/-, whichever is higher and shall recommend the cancellation of such forms and re-issuance of fresh forms as requested to the Joint Commissioner (Enforcement, Tax Payer Services & Allied Taxes) of the concerned zone for approval.”

By order

Principal Secretary (ST&E) to the
Government of Himachal Pradesh.


Endst. No. EXN-D(6)-3/2024

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Copy is forwarded to the following for information and necessary action:-

1. The Commissioner of State Taxes and Excise, Himachal Pradesh, Shimla-09.
2. All the Addl. Joint/Deputy/Asstt. Commissioners of State Taxes and Excise, HP.
3. Guard file/spare copies.


Special Secretary (ST&E) to the
Government of Himachal Pradesh.