

STATE TAXES & EXCISE DEPARTMENT

NOTIFICATION

Shimla-171 002, the 16th October, 2026

No. EXN-F(10)-5/2025.—In exercise of the powers conferred by sub-section(1) of section 63 of the Himachal Pradesh Value Added Tax Act, 2005 (Act No. 12 of 2005) the Governor of Himachal Pradesh, is pleased to make the following rules further to amend the Himachal Pradesh Value Added Tax Rules, 2005, notified *vide* notification No. EXN-F(5)-4/2005 dated 2nd December, 2005 and published in the Rajpatra, Himachal Pradesh (Extra ordinary) on dated 7th December, 2005, namely:—

1. Short title and commencement.—(1) These rules may be called the Himachal Pradesh Value Added Tax (Amendment) Rules, 2026.

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

2. Substitution of rule 37 A.—In the Himachal Pradesh Value Added Tax Rules, 2005, for the rule 37A, following shall be substituted, namely:—

“37-A Mandatory electronic payment of tax, demand and other sum.— Notwithstanding anything contained in rule 37, from such date and by such class of dealers, as may be decided by the State Government, the payment of tax, demand or any other sum shall be made electronically through the web portal of the State Taxes and Excise Department. Where the payment has been made electronically, the authorized bank shall also forward a statement of such e-challan (called as e-payment scroll) daily in Form VAT XLII to concerned treasury of the state and a copy of such statement shall also be forwarded to the Accountant General, Himachal Pradesh. The date of payment for the purpose of these rules shall be the date of deposit generated on the e-challan in Form VAT-II-A.

All dealers registered under the Himachal Pradesh Value Added Tax Act, 2005 shall compulsorily pay tax electronically through the portal of the State Taxes and Excise Department.”

By order,

Dr. YUNUS,
Secretary (ST&E).