HARYANA VIDHAN SABHA

Bill No. 19— HLA of 2026

THE HARYANA GOODS AND SERVICES TAX (AMENDMENT) BILL, 2026

A

BILL

further to amend the Haryana Goods and Services Tax Act, 2017.

Be it enacted by the Legislature of the State of Haryana in the Seventy-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Haryana Goods and Services Tax (Amendment) Act, 2026. Short title and commencement.

(2) The provisions of sections 2 to 4 shall come into force from such date, as the Government may, by notification in the Official Gazette, appoint:

Provided that the Government may, by notification in the Official Gazette, appoint different dates for commencement of different provisions of this Act.

2. In the Haryana Goods and Services Tax Act, 2017 (hereinafter called the principal Act), for clause (b) of sub-section (3) of section 15, the following clause shall be substituted, namely:- Amendment of section 15 of Haryana Act 19 of 2017.

"(b) after the supply has been effected, if for such discount, a credit note has been issued by the supplier and input tax credit as is attributable to such discount has been reversed by the recipient of the supply, in accordance with the provisions of section 34.".

3. In sub-section (1) of section 34 of the principal Act, after the words "both supplied are found to be deficient", the words, brackets, letter and figures "or where a discount referred to in clause (b) of sub-section (3) of section 15 is given" shall be inserted. Amendment of section 34 of Haryana Act 19 of 2017.

4. In section 54 of the principal Act,- Amendment of section 54 of Haryana Act 19 of 2017.

(a) in sub-section (6), after the words "supply of goods or services or both" the words, brackets and figures "or of unutilised input tax credit allowed under clause (ii) of the first proviso to sub-section (3)" shall be inserted;

(b) in sub-section (14), after the words, brackets and figures "sub-section (5) or sub-section (6)", the words", other than cases where refund of tax is claimed on account of goods exported out of India with payment of tax," shall be inserted.

STATEMENT OF OBJECTS AND REASONS

The Haryana Goods and Services Tax Act, 2017 (the Act) was enacted with a view to make a provision for levy and collection of tax on *intra-State* supply of goods or services or both by the State Government.

2. It is proposed to amend the Haryana Goods and Services Tax Act, 2017 on the basis of the recommendations made by the GST Council and on the lines of amendments carried out in the Central Goods and Services Tax Act, 2017 by Finance Act, 2026 (Central Act 4 of 2026).

3. The proposed Haryana Goods and Services Tax (Amendment) Bill, 2026, *inter alia*, provides for the following, namely:—

(i) to amend sub-section (3) of section 15 of the Act to do away with requirement of linking the post-sale discount with an agreement specifically linked to relevant invoices and to refer to issuance of credit note under section 34 where the input tax credit is reversed by the recipient.

(ii) to amend section 34 of the Act so as to include the reference of discount referred under clause (b) of sub-section (3) of section 15 in the said section for issuing credit notes for post-supply discounts.

(iii) to amend sub-section (6) of section 54 of the Act to extend the provisions of provisional refund to refunds arising out of inverted duty structure.

4. The Bill seeks to achieve the above objectives.

NAYAB SINGH,
Chief Minister, Haryana.

The Governor has, in pursuance of Clauses (1) and (3) of Article 207 of the Constitution of India, recommended to the Haryana Legislative Assembly the introduction and consideration of the Bill.

Chandigarh : Dr. Virender Kumar Dahiya, IAS,
The 27th August, 2026. Secretary.

N.B.— The above Bill was published in the Haryana Government Gazette (Extraordinary), dated the 27th August, 2026, under proviso to Rule 128 of the Rules of Procedure and Conduct of Business in the Haryana Legislative Assembly.

Financial Memorandum

The proposed Haryana Goods and Services Tax (Amendment) Bill, 2026 does not involve any recurring or non-recurring expenditure from the Consolidated Fund of State.

ANNEXURE

EXTRACT FROM THE HARYANA GOODS AND SERVICES TAX ACT, 2017

Value of taxable supply

15. (1) * * * * *

(2) * * * * *

(3) The value of the supply shall not include any discount which is given-

(a) * * * * *

(b) after the supply has been effected, if -

(i) such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and

(ii) input tax credit as is attributable to the discount on the basis of document issued by the supplier has been reversed by the recipient of the supply.

Credit and debit notes

34. (1) Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars, as may be prescribed.

Refund of tax

54. (1) * * * * *

(2) * * * * *

(3) * * * * *

(4) * * * * *

(5) * * * * *

(6) Notwithstanding anything contained in sub-section (5), the proper officer may, in the case of any claim for refund on account of zero-rated supply of goods or services or both made by registered persons, other than such category of registered persons as may be notified by the Government on the recommendations of the Council, refund on a provisional basis, ninety percent of the total amount so claimed, in such manner and subject to such conditions, limitations and safeguards, as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant.

(7) * * * * *

(8) * * * * *

(9) * * * * *

(10) * * * * *

(11) * * * * *

(12) * * * * *

(13) * * * * *

(14) Notwithstanding anything contained in this section, no refund under sub-section (5) or sub-section (6) shall be paid to an applicant, if the amount is less than one thousand rupees.

12829—H.V.S.—H.G.P., Pkl.