

- (ii) स्पष्टीकरण में क्रम संख्या 1 के सामने “पूर्व आयात आधार पर” शब्दों का लोप किया जाएगा ।
2. यह अधिसूचना 15 जनवरी, 2019 से प्रभावशील मानी जाएगी ।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
रीना बाबासाहेब कंगाले, सचिव.

अटल नगर, दिनांक 29 जनवरी 2019

क्रमांक एफ-10-03/2019/वाक/पांच(02). — भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, इस विभाग की अधिसूचना क्रमांक एफ-10-03/2019/वाक/पांच(02), दिनांक 29-01-2019 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है ।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
रीना बाबासाहेब कंगाले, सचिव.

Atal Nagar, the 29th January 2019

NOTIFICATION
No. 1/2019 – State Tax

No. F-10-03/2019/CT/V (02). — In exercise of the powers conferred by section 147 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the State Government, in the Commercial Tax Department, No. 48/2017-State Tax notification No. F-10-87/2017/CT/V(153), dated the 18th October, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 468, dated the 28th October, 2017, namely :-

In the said notification,

- (i) In the Table, the column number (2) against S. No. 1, after the entry, the following proviso shall be inserted, namely: -

“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the Commissioner of State Tax or any other officer authorised by him within 6 months of such supply,;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

- (ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

2. This notification shall deemed to have come into force with effect from 15th January, 2019

By order and in the name of the Governor of Chhattisgarh,
REENA BABASAHEB KANGALE, Secretary.