Government of Chhattisgarh  
Commercial Tax Department  
Mantralaya, Mahanadi Bhawan,  
Atal Nagar, Raipur  

Notification No.25/2018-State Tax (Rate)  
Atal Nagar, Raipur, 31.12.2018

No. F- 10- 65 /2018/CT/V (109) - In exercise of the powers conferred by sub-sections (1) of section 11 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 further amendments in the notification of the State Government, in the Commercial Tax Department, No. 2/2017-State Tax (Rate) notification No. F-10- 43/2017/CT/V(70), dated the 28th June, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, namely:-

In the said notification, -

1. In the schedule,
   i) for S. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

<table>
<thead>
<tr>
<th>“43A”</th>
<th>0710</th>
<th>Vegetables (uncooked or cooked by steaming or boiling in water), frozen</th>
</tr>
</thead>
</table>
   | “43B” | 0711 | Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption”;

   ii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

   | “121A” | 4904 00 00 | Music, printed or in manuscript, whether or not bound or illustrated”;

   iii) after S. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

   | “153” | Any chapter | Supply of gift items received by the President, Prime Minister, Governor or Chief Minister of any State/ Union Territory, or any public servant, by way of public auction by the government, where auction proceeds are used for public or charitable cause”.

2. This notification shall come into force on the 1st January, 2019.

By order and in the name of the  
Governor of Chhattisgarh,  

(Sangeetha P.)  
Special Secretary