

**Government of Chhattisgarh**  
**Commercial Tax Department**  
**Mantralaya, Mahanadi Bhawan, Naya Raipur**

Notification No. 15/2018 State Tax (Rate)

Naya Raipur, 26<sup>th</sup> July, 2018

No. F-10-39/2018/CT/V(59).- In exercise of the powers conferred by sub-section (3) of section 9 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 No. 13/2017-State Tax (Rate), F-10-43/2017/CT/V (81), dated the 28<sup>th</sup> June, 2017 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

(i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

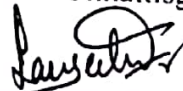
(1)	(2)	(3)	(4)
11	Service supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory."

(ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

"(g) "renting of immovable property" means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property."

2. This notification shall come into force with effect from 27<sup>th</sup> of July, 2018.

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

  
(Sangeetha P.)  
Special Secretary