

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

Notification No. 19/2018-State Tax (Rate)

Naya Raipur, 26th July, 2018

No. F-10-39/2018/CT/V(63) - In exercise of the powers conferred by sub-section (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 No. 2/2017-State Tax (Rate), F-10-43/2017/CT/V (70), dated the 28th June, 2017 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, namely:-

In the said notification, -

(1) in the Schedule,

- (i) after S. No. 92 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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| "92 A. | 1401 | Sal leaves, siali leaves, sisal leaves, sabai grass"; |
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- (ii) after S. No. 93 A and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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| "93 B. | 1404 90 90 | Vegetable materials, for manufacture of jhadoo or broom sticks"; |
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- (iii) For S. No. 102 A and entries relating thereto, the following shall be substituted, namely:-

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| "102A. | 2306 | De-oiled rice bran Explanation: The exemption applies to de-oil rice bran falling under heading 2306 with effect from 25 th January, 2018"; |
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- (iv) after S. No. 114 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely-

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| "114A | 44 or 68 | Deities mde of stone, marble or wood |
| "114B | 46 | Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope |

- (v) for S. No. 117 and the entries relating thereto, the following shall be substituted, namely

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| "117 | 48 or 4907 or 71 | Rupee notes or coins when sold to Reserve Bank of India or the Government of India"; |
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- (vi) after S. No. 132 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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| "132A | 53 | Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]"; |
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- (vii) after S. No. 146 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

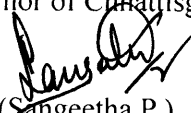
| | | |
|-------|----------------------------|---|
| "146A | 96190010 or 96190020 | Sanitary towels (pads) or sanitary napkins; tampons"; |
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- (viii) after S. No. 151 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

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| "152 | Any Chapter except 71 | Rakhi (other than those made of goods falling under Chapter 71)" |
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2. This notification shall come into force on the 27th July, 2018.

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


(Sangeetha P.)
Special Secretary