

अटल नगर, दिनांक 20 सितम्बर 2018

क्रमांक एफ-10-50/2018/वाक/पांच (90).-भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, इस विभाग की अधिसूचना क्रमांक एफ-10-50/2018/वाक/पांच(90), दिनांक 20-09-2018 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
संगीता पी., विशेष सचिव.

Atal Nagar, the 20th September 2018

NOTIFICATION
No. 23/2018-State Tax (Rate)

No. F-10-50 /2018/CT/V (90).- In exercise of the powers conferred by sub-section (3) of section 11 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification No. 12/2017-State Tax (Rate), No. F-10-43/2017/CT/V (80), 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, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.

By order and in the name of the Governor of Chhattisgarh,
SANGEETHA P., Special Secretary.