

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

Notification No. 30/2018- StateTax (Rate)

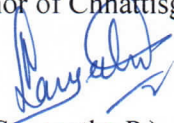
Atal Nagar, Raipur, 31.12.2018

No. F-10-65/2018/CT/V (114) -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 of the State Government, in the Commercial Tax Department, No. 11/2017-State Tax (Rate) notification No. F-10-43/2017/CT/V(79), dated the 28th June, 2017 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 9, in column (3), in item (vi), namely:-

“*Explanation 2.*-Nothing contained in this item shall apply to supply of a service other than by way of transport of goods from a place in India to another place in India”.

2. The existing *Explanation* in the above items shall be renumbered as *Explanation 1*.
3. This notification shall come into force on the 1st day of January, 2019.

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



(Sangeetha P.)
Special Secretary