

स्पष्टीकरण – इस अधिसूचना के उद्देश्य के लिए -

- i. ऐसे पंजीकृत व्यक्ति के मामले में जिसमें की उक्त वस्तु के मूल्यहास का दावा किया है, आपूर्तिकर्ता के लाभ को दर्शाने वाला मूल्य वह मूल्य होगा जो कि ऐसी वस्तु की आपूर्ति के एवज में प्राप्त प्रतिफल और आयकर अधिनियम, 1961 (1961 का 43)की धारा 32 के अंतर्गत आपूर्ति की तारीख को किए गए ऐसी वस्तु के मूल्यहास के बीच होने वाला अंतर होगा, और यदि यह लाभ ऋणात्मक है तो इसे नजरअंदाज कर दिया जाएगा; और
  - ii. अन्य मामलों में आपूर्तिकर्ता के लाभ को दर्शाने वाला मूल्य विक्रय मूल्य और क्रय मूल्य के बीच अंतर के बराबर होगा और यदि लाभ ऋणात्मक है तो इसे नजर अंदाज कर दिया जाएगा ।
2. यह अधिसूचना ऐसे वस्तुओं के उन आपूर्तिकर्ताओं पर लागू नहीं होगी जिन्होंने छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017, की धारा 2 की उपधारा (63) में परिभाषित इनपुट टैक्स क्रेडिट, सेनवैट क्रेडिट जैसा कि सेनवैट क्रेडिट नियम, 2004 में परिभाषित है या मूल्यवर्धित कर का इनपुट टैक्स क्रेडिट या किसी अन्य कर का इनपुट टैक्स क्रेडिट, जिसका कि उन वस्तुओं पर भुगतान किया गया हो, का लाभ उठा या हो
  3. यह अधिसूचना 25 जनवरी, 2018 से लागू होगी ।

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

नया रायपुर, दिनांक 25 जनवरी, 2018

क्रमांक एफ-10-4/2018/वाक/पांच(15). — भारत के संविधान के अनुच्छेद 348 के खंड (3) के अनुसरण में, इस विभाग की अधिसूचना क्रमांक एफ-10-4/2018/वाक/पांच (15), दिनांक 25-01-2018 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से, एतद्वारा प्रकाशित किया जाता है।

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

Naya Raipur, the 25th January 2018

NOTIFICATION  
No. 08/2018 – State Tax (Rate)

No. F-10- 4/2018/CT/V (15) . — 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 being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the state tax on intra-state supplies of goods, the description of which is specified in column (3) of the Table below,

falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are given in corresponding entry in column (2), from so much tax as specified in Schedule IV of Notification No. 1/2017 -State Tax (Rate), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4), of the said Table, on the value that represent margin of the supplier, on supply of such goods.

TABLE

S. No.	Chapter, Heading, Sub- heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1.	8703	Old and used, petrol Liquefied petroleum gases (LPG) or compressed natural gas (CNG) driven motor vehicles of engine capacity of 1200 cc or more and of length of 4000 mm or more. Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
2.	8703	Old and used, diesel driven motor vehicles of engine capacity of 1500 cc or more and of length of 4000 mm Explanation.- For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 (59 of 1988) and the rules made there under.	9%
3	8703	Old and used motor vehicles of engine capacity exceeding 1500 cc, popularly known as Sports Utility Vehicles (SUVs) including utility vehicles. Explanation. - For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above.	9%
4.	87	All Old and used Vehicles other than those mentioned from S. No. 1 to S.No.3	6%

Explanation – For the purposes of this notification, -

- (i) in case of a registered person who has claimed depreciation under section 32 of the Income-Tax Act, 1961(43 of 1961) on the said goods, the value that represents the margin of the supplier shall be the difference between the consideration received for supply of such goods and the depreciated value of such goods on the date of supply, and where the margin of such supply is negative, it shall be ignored; and
  - (ii) in any other case, the value that represents the margin of supplier shall be, the difference between the selling price and the purchase price and where such margin is negative, it shall be ignored.
2. This notification shall not apply, if the supplier of such goods has availed input tax credit as defined in clause (63) of section 2 of the Chhattisgarh Goods and Services Tax Act, 2017, CENVAT as defined in CENVAT Credit Rules, 2004 or the input tax credit of Value Added Tax or any other taxes paid, on such goods.
  3. This notification shall come into force with effect from the 25th January, 2018.

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