

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

Notification No. 46 /2018-State Tax

Atal Nagar, Raipur 10th September, 2018

No. F-10-48/2018/CT/V(83) - In exercise of the powers conferred by section 168 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017) read with sub-rule (5) of rule 61 of the Chhattisgarh Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), on the recommendations of the Council, the following further amendments are hereby made –

(i) in notification No. (07), dated the 15th September, 2017; and

(ii) in notification number 16/2018-State Tax, No. F-10-15/2018/CT/V (30), dated the 23rd March, 2018 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 130, dated the 2nd April, 2018:–

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:–

“Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification 31/2018-State Tax, No. F-10-41/2018/CT/V(67), dated the 6th August, 2018 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 297, dated the 9th August, 2018.”.

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


(Sangeetha P.)

Commissioner of State Tax
and Special Secretary