

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

Notification No. 50 /2018-State Tax

Atal Nagar, Raipur 13th September, 2018

No. F-10-49 /2018/CT/V (87) - In exercise of the powers conferred by sub-section (3) of section 1 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017) and in super session of the notification No. 33/2017-State Tax, No. F-10-73/2017/CT/V (124), dated the 15th September, 2017 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 420, dated the 22nd September, 2017, except as respects things done or omitted to be done before such supersession, the State Government hereby appoints the 1st day of October, 2018, as the date on which the provisions of section 51 of the said Act shall come into force with respect to persons specified under clauses (a), (b) and (c) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

(a) an authority or a board or any other body, -


- (i) set up by an Act of Parliament or a State Legislature; or
- (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, to carry out any function;

(b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);

(c) public sector undertakings.

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


(Sangeetha P.)
Special Secretary