

अटल नगर, दिनांक 22 अक्टूबर 2018

क्रमांक एफ-10-55/2018/वाक/पांच (94) - भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में इस विभाग की अधिसूचना क्रमांक एफ-10-55/2018/वाक/पांच (94), दिनांक 22.10.2018 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 22nd October 2018

NOTIFICATION  
No. 53/ State Tax

No. F-10-55/2018/CT/V (94). - In exercise of the powers conferred by Section 164 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules further to amend the Chhattisgarh Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Chhattisgarh Goods and Services Tax (Eleventh Amendment) Rules, 2018.  
(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.
2. In the Chhattisgarh Goods and Services Tax Rules, 2017, in rule 96, for sub-rule (10), the following sub-rule shall be substituted and shall be deemed to have been substituted with effect from the 23rd October, 2017, namely:-

“(10)The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the State Government, in the Commercial Tax Department, notification No. 48/2017-State Tax, F-10-87/2017/CT/V(153), dated the 18th October, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 468, dated the 28th October, 2017, or notification No. 40/2017-State Tax (Rate), F-10-94/2017/CT/V(173), dated the 15th November, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 506, dated the 21st November, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”.

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

अटल नगर, दिनांक 22 अक्टूबर 2018

अधिसूचना

सं. 54/2018-राज्य कर

क्रमांक एफ-10-55/2018/वाक/पांच (95). - राज्य सरकार, छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (2017 का 7) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, माल और सेवा कर नियम, 2017 का और संशोधन करने के लिए निम्नलिखित नियम बनाती है, अर्थात् :-

1. (1) इन नियमों का संक्षिप्त नाम छत्तीसगढ़ माल और सेवा कर (बारहवां संशोधन) नियम, 2018 है।