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.