Atal Nagar, the 5th November 2018

NOTIFICATION No. 61/2018-State Tax

No. F-10-61/2018/CT/V (101). — In exercise of the powers conferred by sub-section (3) of Section 1, read with Section 51 of the Chhattisgarh Goods and Services Tax Act, 2017 (7of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendments of the notification No. 50/2018-State Tax, No. F-10-49/2018/CT/V (87), dated the 13th September, 2018 of the Government of Chhattisgarh, Commercial Tax Department, namely:-

In the said notification, after the proviso, the following proviso shall be inserted, namely:-

"Provide further that nothing in this notification shall apply to the supply of goods or services or both from a public sector undertaking to another public sector undertaking, whether or not a distinct person, with effect from the 1st day of October, 2018.".

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