

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

Notification No. 73/2018 – State Tax

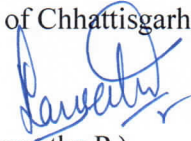
Atal Nagar, Raipur, Dated : 31.12.2018

No. F- 10- 65/2018/CT/V (120) -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 (7 of 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 amendment in the notification of the State Government, in the Commercial Tax Department, No. 50/2018-State Tax notification No. F-10-49/2018/CT/V(87), dated the 13th September, 2018, namely:–

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

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

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



(Sangeetha P.)
Special Secretary