

2. इस अधिसूचना के उपबंध, यथा आवश्यक परिवर्तनों, सहित किसी रजिस्ट्रीकृत व्यक्ति (जिसके अंतर्गत विशेष आर्थिक जोन विकासकर्ता या विशेष आर्थिक जोन इकाई भी है) द्वारा किसी विशेष आर्थिक जोन विकासकर्ता या विशेष आर्थिक जोन इकाई को एकीकृत कर का संदाय किए बिना किए गए माल या सेवाओं या दोनों के जीरो रेटेड प्रदाय के संबंध में लागू होंगे।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
ए. पी. त्रिपाठी, विशेष सचिव.

नया रायपुर, दिनांक 16 अक्टूबर 2017

क्रमांक एफ-10-84/2017/वाक/पांच(151). — भारत के संविधान के अनुच्छेद 348 के खंड (3) के अनुसरण में इस विभाग की अधिसूचना क्रमांक एफ-10-84/2017/वाक/पांच (151), दिनांक 16.10.2017 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
ए. पी. त्रिपाठी, विशेष सचिव.

Naya Raipur, the 16th October 2017

NOTIFICATION  
No. /2017-State Tax

No. F-10-84 /2017/CT/V (151) - In exercise of the powers conferred by section 54 of the Chhattisgarh Goods and Services Tax Act, 2017, and sub-rule (5) of rule 96A of the Chhattisgarh Goods and Services Tax Rules, 2017, State Government, hereby specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax -

- (i) all registered persons who intend to supply goods or services for export without payment of integrated tax shall be eligible to furnish a Letter of Undertaking in place of a bond except those who have been prosecuted for any offence under the Chhattisgarh Goods and Services Tax Act, 2017 (12 of 2017) or any of the existing laws in force in a case where the amount of tax evaded exceeds two hundred and fifty lakh rupees;
  - (ii) the Letter of Undertaking shall be furnished on the letterhead of the registered person, in duplicate, for a financial year in the annexure to FORM GST RFD – 11 referred to in sub-rule (1) of rule 96A of the Chhattisgarh Goods and Services Tax Rules, 2017 and it shall be executed by the working partner, the Managing Director or the Company Secretary or the proprietor or by a person duly authorised by such working partner or Board of Directors of such company or proprietor;
  - (iii) the Letter of Undertaking shall cease to be valid if the registered person fails to pay the tax due along with interest, as specified under sub-rule (1) of rule 96A of Chhattisgarh Goods and Services Tax Rules, 2017, within the period mentioned in clause (a) and clause (b) of the said sub-rule and it shall resume being valid after such tax and interest is paid.
2. The provisions of this notification shall mutatis mutandis apply in respect of zero-rated supply of goods or services or both made by a registered person (including a Special Economic Zone developer or Special Economic Zone unit) to a Special Economic Zone developer or Special Economic Zone unit without payment of integrated tax.

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