

Naya Raipur, the 22nd August 2017

NOTIFICATION

No. 22 /2017-State Tax (Rate)

No. F-10- 65/2017/CT/V (117). — In exercise of the powers conferred by sub-section (3) of section 9 of the Chhattisgarh Goods and Services Tax Act, 2017 (No. 7 of 2017), the State Government on the recommendations of the Council hereby makes the following amendments in the notification of the State Government, in the Commercial Tax Department, No. 13/2017-State Tax (Rate) notification No. F-10-43/2017/CT/V (81), dated the 28th June, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, namely :-

In the said notification,-

- (i) in the Table, against serial number 1, in column (2), after the words and brackets “goods transport agency (GTA)” the words and figure “, who has not paid state tax at the rate of 6%,” shall be inserted;
- (ii) in the Explanation, after clause (d), the following clause shall be inserted, namely:-
 - “(e) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (6 of 2009) shall also be considered as a partnership firm or a firm.”.

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