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

Notification No.25 /2018-State Tax (Rate)

Atal Nagar, Raipur, 31.12.2018

No. F- 10- 65 /2018/CT/V (109) - In exercise of the powers conferred by sub-sections (1) of section 11 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the State Government, in the Commercial Tax Department, No. 2/2017-State Tax (Rate) notification No. F-10-43/2017/CT/V(70), dated the 28<sup>th</sup> June, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

- 1. In the schedule,
  - i) for S. No. 43A and the entries relating thereto, the following serial numbers and the entries shall be substituted, namely:-

"43A	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen
43B	0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption";

ii) after S. No. 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"121A	4904	Music,	printed	or	in	manuscript,	whether	or	not	bound	or
	00 00	illustrat	ed";								

iii) after S. No. 152 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"153	Any	Supply of gift items received by the President, Prime Minister,				
	chapter	Governor or Chief Minister of any State/ Union Territory, or any				
		public servant, by way of public auction by the government, where				
		auction proceeds are used for public or charitable cause".				

2. This notification shall come into force on the 1<sup>st</sup> January, 2019.

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

(Sangeetha P.) Special Secretary