"स्पष्टीकरण 2 - इस अधिसूचना के उद्देश्य के लिए दी जाने वाली छूट भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) की अधिसूचना संख्या 51/96-सीमा शुल्क, दिनांक 23 जुलाई,1996, जिसे सा.का.िन. 303 (अ), दिनांक 23 जुलाई, 1996 के तहत भारत के राजपत्र, असाधारण, के भाग-।।, खंड-3, उप-खंड (i) में प्रकाशित किया गया था, की तर्ज पर ही होगी और यह 15 नवम्बर, 2017 से लागू होगी.

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

नया रायपुर, दिनांक 25 जनवरी, 2018

क्रमांक एफ-10-4/2018/वाक/पांच(16). — भारत के संविधान के अनुच्छेद 348 के खंड (3) के अनुसरण में, इस विभाग की अधिसूचना क्रमांक एफ-10-4/2018/वाक/पांच (16), दिनांक 25-01-2018 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से, एतदद्वारा प्रकाशित किया जाता है।

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

Naya Raipur, the 25th January 2018

NOTIFICATION No. 09/2018 – State Tax (Rate)

No. F-10- 4/2018/CT/V (16). — In exercise of the powers conferred by sub-section (1) of section 11 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017) (hereafter in this notification referred to as "the said Act") read with sub-section (3) of section 11 of the said Act, the State Government, on being satisfied that it is necessary in the public interest so to do , on the recommendations of the Council, makes the following amendments in the notification No. 45/2017- State Tax (Rate), F-10-92/2017/CT/V (167) dated the 14^{th} November, 2017 of Commercial Tax Department, Government of Chhattisgarh, published in the Gazette of Chhattisgarh (Extraordinary), vide number 488, dated the 14^{th} November, 2017, namely:-

In the said notification, -

- (1) in the Table, -
 - (a) against serial number 1, -
 - (i) in column (2), for the entry, the following entry shall be substituted, namely: -

"Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital";

- (ii) in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted;
- (b) against serial numbers 2 and 4, in column (4), for the words "Department of Scientific and Research", the words "Department of Scientific and Industrial Research", shall be substituted.
- (2) after the Table, the existing Explanation shall be numbered as Explanation 1 thereof and after Explanation 1 as so numbered, the following Explanation shall be inserted, namely:

"Explanation 2. - For the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.".

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