

Government of Chhattisgarh
Commercial Tax Department
Mantralaya, Mahanadi Bhawan, Naya Raipur

Notification No. 20/2018-State Tax (Rate)

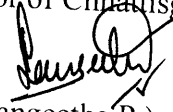
Naya Raipur, 26th July, 2018

No. F-10-39/2018/CT/V(64) - In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 No. 5/2017-State Tax (Rate), F-10-43/2017/CT/V (73), dated the 28th June, 2017 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely,
“Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31st day of July 2018, shall lapse.”.

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


(Sangeetha P.)
Special Secretary