

- (iii) क्रम सं. 26 के समक्ष, कॉलम (3) में, मद (i) में, उप-मद (ज) के पश्चात निम्नलिखित को अंतःस्थापित किया जाएगा, यथा-

“(झ) हस्तशिल्प वस्तुओं का विनिर्माण;

स्पष्टीकरण- “हस्तशिल्प वस्तुओं” का अभिप्राय वही होगा जो इसके लिए अधिसूचना सं. 32/2017-राज्य कर, क्रमांक एफ-10-43-2017/वाक/पांच (123) तारीख 15 सितम्बर, 2017 जिसे छत्तीसगढ़ के राजपत्र (असाधारण) क्रमांक 420 में, तारीख 22 सितम्बर, 2017 प्रकाशित किया गया था, समय-समय पर यथा-संशोधित, में दिया गया है।”

2. यह अधिसूचना 15 नवंबर, 2017 से प्रवृत्त होगी ।

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

नया रायपुर, दिनांक 14 नवम्बर 2017

क्रमांक एफ-10-91/2017/वाक/पांच(161). — भारत के संविधान के अनुच्छेद 348 के खंड (3) के अनुसरण में इस विभाग की अधिसूचना क्रमांक एफ-10-91/2017/वाक/पांच(161), दिनांक 14-11-2017 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 14th November 2017

NOTIFICATION
No. 46/2017- State Tax (Rate)

No. F-10- 91/2017/CT/V (161). — In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification No. 11/2017- State Tax (Rate), No. F-10- 43/2017/CT/V (79) dated 28th June, 2017 of the State Government, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, vide number 252 dated the 29th June, 2017, namely:-

In the said notification, in the Table, -

- (i) against serial number 3, in column (3), in item (vi), for the words “Services provided”, the words “Composite supply of works contract as defined in clause (119) of section 2 of the Chhattisgarh Goods and Services Tax Act, 2017, provided” shall be substituted;
- (ii) against serial number 7,-

- (a) for item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely :-

(3)	(4)	(5)
<p>“(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. Explanation.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)].”;</p>

- (b) for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely :-

(3)	(4)	(5)
<p>“(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. Explanation.- “declared tariff” includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.</p>	9	-”;

- (c) the item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be omitted;
- (d) in item (ix), in column (3), for the entry, the following entry shall be substituted, namely:-
“(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

Explanation.- For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

(iii) against serial number 26, in column (3), in item (i), after sub-item (h), the following shall be inserted, namely: -

“(i) manufacture of handicraft goods.

Explanation. - The expression “handicraft goods” shall have the same meaning as assigned to the notification No. 32/2017-State Tax notification No. F-10-73/2017/CT/V (123), dated the 15th September, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 420, dated the 22nd September, 2017 as amended from time to time.”.

2. This notification shall come into force with effect from 15th of November, 2017.

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

नया रायपुर, दिनांक 14 नवम्बर 2017

अधिसूचना

सं. 47/2017- राज्य कर (दर)

क्रमांक एफ-10-91/2017/वाक/पांच(162). — छत्तीसगढ़ माल और सेवाकर अधिनियम, 2017 (2017का 7)की धारा 11 की उपधारा (1)के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, राज्य सरकार, इस बात से संतुष्ट होते हुए कि ऐसा करना जनहित में आवश्यक है, और जीएसटी परिषद की सिफारिशों के आधार पर राज्यसरकारके वाणिज्यिक कर विभागकी अधिसूचना सं012 -2017/राज्य कर (दर), क्रमांकएफ-10-43/2017/वाक/पांच(80), तारीख जून 28, 2017, जो छत्तीसगढ़के राजपत्र (असाधारण), क्रमांक 252 मेंदिनांक29 जून, 2017कोप्रकाशित किया गया था, में निम्नलिखित संशोधन करती है यथा:-

(i) उक्त अधिसूचना में, सारणी में,-

(क) क्रम सं. 11क के समक्ष, कॉलम (3) की प्रविष्टि के स्थान पर निम्नलिखित प्रविष्टि को प्रतिस्थापित किया जाएगा, यथा:-

“कमीशन या मार्जिन के रूप में किसी प्रतिफल के एवज में सार्वजनिक वितरण प्रणाली के अंतर्गत खाद्यान, मिट्टी का तेल, चीनी, खाद्य तेल आदि की बिक्री के माध्यम से केंद्र सरकार, राज्य सरकार या संघ-राज्य को उचित दर दुकानों के द्वारा प्रदान की जाने वाली सेवा।”;

(ख) क्रम सं. 11ख और उससे संबंधित प्रविष्टियों को निरसित किया जाएगा;