

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

Notification No. 17/2018 – State Tax (Rate)

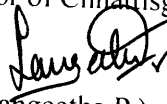
Naya Raipur, 26th July, 2018

No. F-10-39/2018/CT/V(61) - In exercise of the powers conferred by sub-section (3) of section 11 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 so to do for the purpose of clarifying the scope and applicability of the notification No. 11/2017-State Tax (Rate), F-10-43/2017/CT/V (79), 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, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), namely:-

“Explanation. - For the purposes of this item, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.

2. This notification shall come into force with effect from 27th of July, 2018.

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


(Sangeetha P.)
Special Secretary