

हो,और जिसका काम केंद्र सरकार, राज्य सरकार, संघ राज्य क्षेत्र या स्थानीय प्राधिकरण के द्वारा सौंपे गए कार्यों को निष्पादित करना है।”

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

नया रायपुर, दिनांक 13 अक्टूबर 2017

क्रमांक एफ-10-82/2017/वाक/पांच(147). – भारत के संविधान के अनुच्छेद 348 केखंड (3) के अनुसरण में इस विभाग की अधिसूचना क्रमांक एफ-10-82/2017/वाक/पांच (147), दिनांक 13-10-2017 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 13th October 2017

NOTIFICATION
No. 32/2017-State Tax (Rate)

No. F-10-82 /2017/CT/V (147). - 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), the State Government, on being satisfied that it is necessary in the public interest so to do, 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. 12/2017-State Tax (Rate) notification No. F-10-43/2017/CT/V (80), dated the 28th June, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, namely:-

(ii) in the Table, -

- a. in serial number 5, in column (3), for the words “governmental authority” the words “Central Government, State Government, Union territory, local authority or Governmental Authority” shall be substituted;
- b. after serial number 9B and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
“9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil”;

- c. after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"21A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948(63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm whether registered or not under any law including association of persons; (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.	Nil	Nil";

- d. after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil";

- e. in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

"Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.";

- (ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

"(zf) "Governmental Authority" means an authority or a board or any other body, -

- (i) set up by an Act of Parliament or a State Legislature; or
(ii) established by any Government,

with 90 percent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation.

- (i) set up by an Act of Parliament or State Legislature; or
(ii) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.”.

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

नया रायपुर, दिनांक 13 अक्टूबर 2017

अधिसूचना

सं. 33/2017- राज्य कर (दर)

क्रमांक एफ-10-82/2017/वाक/पांच(148). — छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (2017 का 7) की धारा 9 की उप-धारा (3) के तहत प्रदत्त शक्तियों का प्रयोग करते हुये राज्य सरकार, जी.एस.टी. परिषद की सिफारिशों के आधार पर, एतद्वारा, राज्य सरकार के वाणिज्यिक कर विभाग की अधिसूचना सं. 13/2017-राज्य कर (दर) क्रमांक एफ-10-43-2017/वाक/पांच/(81), तारीख 28 जून, 2017, जिसे छत्तीसगढ़ के राजपत्र (असाधारण) क्रमांक 252 में, तारीख 29 जून, 2017 को प्रकाशित किया गया था, में निम्नलिखित और आगे भी संशोधन करती है, यथा :-

- (i) सारणी में क्रम सं० 9 और उससे संबन्धित प्रविष्टियों के पश्चात निम्नलिखित को अन्तःस्थापित किया जाएगा, यथा,-

10	भारतीय रिजर्व बैंक की ओवरसीडिंग कमेटी के सदस्यों द्वारा सेवाओं की आपूर्ति	भारतीय रिजर्व बैंक द्वारा गठित ओवरसीडिंग कमेटी के सदस्य	भारतीय रिजर्व बैंक।
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