

Chhattisgarh Goods & Services Tax Act, 2017

Section 8 : Tax liability on composite and mixed supplies.

The tax liability on a composite or a mixed supply shall be determined in the following manner, namely:—

- (a)** a composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply; and
 - (b)** a mixed supply comprising two or more supplies shall be treated as a supply of that particular supply which attracts the highest rate of tax.
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