

Chhattisgarh Goods & Services Tax Act, 2017

Section 32 : Prohibition of unauthorised collection of tax

- (1)** A person who is not a registered person shall not collect in respect of any supply of goods or services or both any amount by way of tax under this Act.
 - (2)** No registered person shall collect tax except in accordance with the provisions of this Act or the rules made thereunder.
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