# PART - I

# [CHHATTISGARH GST Rules] [2]

### The Chhattisgarh goods and Services Tax Rules, 2017

**Notification No. F-40/2017CT/V (67), Dated 28/06/2017-** In exercise of the powers conferred by section 164 of the Chhattisgarh Goods and Services tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules, namely:-

## CHAPTER - I

#### **PRELIMINARY**

#### Rule 1: Short title, Extent and Commencement

- (1) These rules may be called the Chhattisgarh Goods and Services tax Rules, 2017.
- (2) They shall come into force with effect from 22<sup>nd</sup> June, 2017.