

## **Chhattisgarh Goods & Services Tax Act, 2017**

### **Section 168 : Power to issue instructions or directions**

The Commissioner may, if he considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the State tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.

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