

**Government of Chhattisgarh  
Commercial Tax Department  
Mantralaya, Mahanadi Bhawan, Naya Raipur**

**Notification**

Naya Raipur dated : 23.07.2018

No. F-10-36/2018/CT/V (55) - 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 further to amend the Chhattisgarh Goods and Services Tax Rules, 2017, namely:-

1. In the Chhattisgarh Goods and Services Tax Rules, 2017, -

- (i) in rule 109A. of sub-rule (1) in part(a), for the words "Commissioner (Appeal)", the words " Additional Commissioner (Appeal)" and for the words "Additional or Joint Commissioner", the words "Joint Commissioner or Deputy Commissioner" shall be substituted;
- (ii) in rule 109A. of sub-rule (1) in part(b), for the words "Additional Commissioner (Appeal)", the words "Joint Commissioner (Appeal)" and for the words "Deputy Commissioner or Assistant Commissioner", the words "Assistant Commissioner or State Tax Officer" shall be substituted;
- (iii) in rule 109A. of sub-rule (2) in part(a), for the words "Commissioner (Appeal)", the words " Additional Commissioner (Appeal)" and for the words "Additional or Joint Commissioner", the words "Joint Commissioner or Deputy Commissioner" shall be substituted;
- (iv) in rule 109A. of sub-rule (2) in part(b), for the words "Additional Commissioner (Appeal)", the words "Joint Commissioner (Appeal)" and for the words "Deputy Commissioner or Assistant Commissioner", the words "Assistant Commissioner or State Tax Officer" shall be substituted.

2. This notification shall come into force from the date of issue.

By order and in the name of the  
Governor of Chhattisgarh.

  
(Sangeetha P.)  
Special Secretary