

Naya Raipur, the 26th July 2018

NOTIFICATION  
No. 15/2018 – State Tax (Rate)

No. F-10-39/2018/CT/V(59). — In exercise of the powers conferred by sub-section (3) of section 9 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification No. 13/2017-State Tax (Rate), F-10-43/2017/CT/V (81), dated the 28th June, 2017 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, namely :-

In the said notification, -

- (i) in the Table, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“11	Service supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs).	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	A banking company or a non-banking financial company, located in the taxable territory.”;

- (ii) in the Explanation, after clause (f), the following clause shall be inserted, namely: -

‘(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.

2. This notification shall come into force with effect from 27th of July, 2018.

By order and in the name of the Governor of Chhattisgarh,  
SANGEETHA P., Special Secretary.

नया रायपुर, दिनांक 26 जुलाई 2018

अधिसूचना

सं. 16/2018-राज्य कर (दर)

क्रमांक एफ-10-39/2018/वाक/पांच(60). — छत्तीसगढ़ माल और सेवाकर अधिनियम, 2017 (2017 का 7) की धारा 7 की उप धारा (2) के तहत प्रदत्त शक्तियों का प्रयोग करते हुए, राज्य सरकार, जीएसटी परिषद की सिफारिशों के आधार पर, एतद्वारा, छत्तीसगढ़ शासन के वाणिज्यिक कर विभाग की अधिसूचना सं. 14/2017- राज्य कर (दर) क्रमांक एफ-10-43/2017/वाक/पांच/(82) तारीख 28 जून, 2017, जिसे छत्तीसगढ़ के राजपत्र (असाधारण) क्रमांक 252 तारीख 29 जून, 2017 में प्रकाशित किया गया था, में निम्नलिखित संशोधन करती है, यथा:-

उक्त अधिसूचना में, पहले पैराग्राफ में,

- (i) प्रस्तावना में, "राज्य सरकार" शब्दों के पश्चात "या संघ राज्य क्षेत्र" शब्दों को अंतःस्थापित किया जाएगा;
- (ii) "पंचायत को" शब्दों के पश्चात "या संविधान के अनुच्छेद 243ब के अंतर्गत नगर निगम को" अंतःस्थापित किया जाएगा ।

2. यह अधिसूचना 27 जुलाई, 2018 से प्रवृत्त होगी।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
संगीता पी., विशेष सचिव.

नया रायपुर, दिनांक 26 जुलाई 2018

क्रमांक एफ-10-39/2018/वाक/पांच(60). — भारत के संविधान के अनुच्छेद 348 के खंड (3) के अनुसरण में इस विभाग की अधिसूचना क्रमांक एफ-10-39/2018/वाक/पांच(60), दिनांक 26-07-2018 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतदद्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
संगीता पी., विशेष सचिव.

Naya Raipur, the 26th July 2018

NOTIFICATION  
No. 16/2018 – State Tax (Rate)

No. F-10-39 /2018/CT/V (60) - In exercise of the powers conferred by sub-section (2) of section 7 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification No. 14/2017-State Tax (Rate), F-10-43/2017/CT/V(82), dated the 28th June, 2017 of the Government of Chhattisgarh, Commercial Tax Department, published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, namely:-

In the said notification, in the first paragraph,-

- (i) after the words "State Government", the words "or Union territory" shall be inserted;
- (ii) after the word "Constitution", the words "or to a Municipality under article 243W of the Constitution" shall be inserted.

2. This notification shall come into force with effect from 27th of July, 2018.

By order and in the name of the Governor of Chhattisgarh,  
SANGEETHA P., Special Secretary.