

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

Notification No. 1/2019 – State Tax

Atal Nagar, Raipur, Dated : 29.01.2019

No. F-10-03/2019/CT/V (02) - In exercise of the powers conferred by section 147 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 amendment in the notification of the State Government, in the Commercial Tax Department, No. 48/2017-State Tax notification No. F-10-87/2017/CT/V(153), dated the 18th October, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 468, dated the 28th October, 2017, namely:-

In the said notification,

(i) In the Table, the column number (2) against S. No. 1, after the entry, the following proviso shall be inserted, namely: -

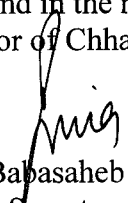
“Provided that goods so supplied, when exports have already been made after availing input tax credit on inputs used in manufacture of such exports, shall be used in manufacture and supply of taxable goods (other than nil rated or fully exempted goods) and a certificate to this effect from a chartered accountant is submitted to the Commissioner of State Tax or any other officer authorised by him within 6 months of such supply,;

Provided further that no such certificate shall be required if input tax credit has not been availed on inputs used in manufacture of export goods.”;

(ii) In the Explanation against serial number 1 the words “on pre-import basis” shall be omitted.

2. This notification shall deemed to have come into force with effect from 15th January, 2019

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


(Reena Babasaheb Kangale)
Secretary