

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

Notification No. 34/2017-State Tax (Rate)

Naya Raipur, dated 13th October, 2017

No. F-10- 80/2017/CT/V (136) - In exercise of the powers conferred by sub-section (1) 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 of the State Government, in the Commercial Tax Department, No. 1/2017-State Tax (Rate) notification No. F-10-43/2017/CT/V (69), dated the 28th June, 2017, published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, namely:-

(A) in Schedule I - 2.5%,-

(i) in S. No. 29, for the entry in column (2), the entry, "0802, 0813", shall be substituted;

(ii) after S. No. 30 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"30A	0804	Mangoes sliced, dried" ;
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(iii) after S. No. 99 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"99A	1905 or 2106	Khakhra, plain chapatti or roti" ;
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(iv) after S. No. 101 and the entries relating thereto, the following serial number and the entries shall be inserted, namely: -

"101A	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]" ;
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(v) in S. No. 164, for the entry in column (3), the entry,

" (a) kerosene oil PDS,

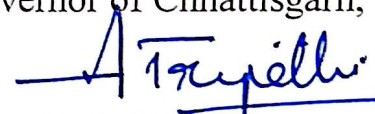
(b) The following bunker fuels for use in ships or vessels, namely,

- i. IFO 180 CST
- ii. IFO 380 CST", shall be substituted;

(E) in ANNEXURE, after point (b), the following proviso shall be inserted

“Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the **jurisdictional Commissioner of Central tax** of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.”

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



(A.P. Tripathi)
Special Secretary