

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

Notification No. 31/2017-State Tax (Rate)

Naya Raipur, 13th October, 2017

No. F-10-82/2017/CT/V () 4 6) - In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the State Government, in the Commercial Tax Department, No. 11/2017-State Tax (Rate) notification No. F-10-43/2017/CT/V (79), dated the 28th June, 2017 published in the Gazette (Extraordinary) of Chhattisgarh, No. 252, dated the 29th June, 2017, namely:-
In the said notification,

(i) in the Table, -

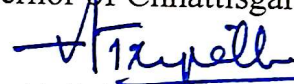
(a) against serial number 3, -

- A. in item (iii), in column (3), for the words “Government, a local authority or a Governmental authority”, the words “Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity” shall be substituted;
- B. in item (vi), in column (3), for the words “a local authority or a Governmental authority” the words “a local authority, a Governmental Authority or a Government Entity” shall be substituted;
- C. in items (iii) and (vi), in column (5), for the existing entry, the following entry shall be substituted, namely: -
“Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be”;
- D. for item (vii), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely: -

(3)	(4)	(5)
“(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Chhattisgarh Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory,	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State

- “(ix) “Governmental Authority” means an authority or a board or any other body, -
(i) set up by an Act of Parliament or a State Legislature; or
(ii) established by any Government,
with 90per cent. or more participation by way of equity or control, to carry out any
function entrusted to a Municipality under article 243 W of the Constitution or to a
Panchayat under article 243 G of the Constitution.
- (x) “Government Entity” means an authority or a board or any other body including a
society, trust, corporation,
i) set up by an Act of Parliament or State Legislature; or
ii) established by any Government,
with 90per cent. or more participation by way of equity or control, to carry out a
function entrusted by the Central Government, State Government, Union Territory or
a local authority.”.

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



(A.P. Tripathi)
Special Secretary