

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

Notification No. 03/2018 – State Tax (Rate)

Naya Raipur, 25th January, 2018

No. F-10- 3/2018/CT/V (10) -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 Commercial Tax Department, Government of Chhattisgarh, published in the Gazette of Chhattisgarh (Extraordinary), vide number 252, dated the 29th June, 2017, namely:-

In the said notification,-

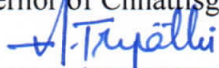
- (i) in the Table, after serial number 5 and the entries relating thereto, the following serial number and the entries relating thereto shall be inserted, namely: -

(1)	(2)	(3)	(4)
"5A	Services supplied by the Central Government, State Government, Union territory or local authority by way of renting of immovable property to a person registered under the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017).	Central Government, State Government, Union territory or local authority	Any person registered under the Chhattisgarh Goods and Services Tax Act, 2017.”;

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

‘(f) “insurance agent” shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938 (4 of 1938).’.

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


(A.P. Tripathi)
Special Secretary