



## The Chhattisgarh Goods and Services Tax (Amendment) Act, 2018

Act 25 of 2018

Keyword(s):

Goods and Services Tax

Amendments appended: 5 of 2020, 2 of 2022, 11 of 2023, 4 of 2024, 8 of 2024

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CHHATTISGARH ACT  
(No. 25 of 2018)

**THE CHHATTISGARH GOODS AND SERVICES TAX (AMENDMENT) ACT, 2018.**

**An Act to amend the Chhattisgarh Goods and Services Tax Act, 2017  
(No. 7 of 2017).**

Be it enacted by the Chhattisgarh Legislature in the Sixty- ninth Year of the  
Republic of India, as follows:-

**Short title and  
commencement.**

1. (1) This Act may be called the Chhattisgarh Goods and Services Tax (Amendment) Act, 2018.
- (2) Save as otherwise provided, the provisions of this Act shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Amendment of Section 2.**

2. In Section 2 of the Chhattisgarh Goods and Services Tax Act, 2017 (No. 7 of 2017), (hereinafter referred to as the Principal Act),—
  - (a) in clause (4), for the words “the Appellate Authority and the Appellate Tribunal”, the words, brackets and figures “the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of Section 171” shall be substituted;
  - (b) in clause (16) for the words “Central Board of Excise and Customs” the words “Central Board of Indirect Taxes and Customs” shall be substituted;
  - (c) in clause (17), for sub-clause (h), the following shall be substituted, namely:—
    - “(h) activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and”
  - (d) clause (18) shall be omitted;
  - (e) in clause (35), for the word, brackets and letter “clause (c)”, the word, brackets and letter “clause (b)” shall be substituted;
  - (f) in clause (69), in sub-clause (I), after the word and figures “Article 371”, the words, figures and letter “and Article 371J” shall be inserted;
  - (g) after clause (102), the following shall be inserted, namely:—
 

**“Explanation.—**For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;”

3. In Section 7 of the Principal Act, with effect from the 1st day of July, 2017,—
- Amendment of Section 7.**
- (a) in sub-section (1),—
- (i) in clause (b), after the words and symbol “or furtherance of business;”, the word “and” shall be inserted and shall always be deemed to have been inserted;
- (ii) in clause (c), after the words “a consideration”, the word “and” shall be omitted and shall always be deemed to have been omitted;
- (iii) clause (d) shall be omitted and shall always be deemed to have been omitted.
- (b) after sub-section (1), the following shall be inserted and shall always be deemed to have been inserted, namely:—
- “(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.”
- (c) in sub-section (3), for the words, brackets and figures “sub-sections (1) and (2)”, the words, brackets, figures and letter “sub-sections (1), (1A) and (2)” shall be substituted.
4. In Section 9 of the Principal Act, for sub-section (4), the following shall be substituted, namely:—
- Amendment of Section 9.**
- “(4) The Government may, on the recommendations of the Council, by notification, specify a class of registered persons who shall, in respect of supply of specified categories of goods or services or both received from an unregistered supplier, pay the tax on reverse charge basis as the recipient of such supply of goods or services or both, and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to such supply of goods or services or both.”
5. In Section 10 of the Principal Act,—
- Amendment of Section 10.**
- (a) in sub-section (1)—
- (i) for the words “in lieu of the tax payable by him, an amount calculated at such rate”, the words, brackets and figures “in lieu of the tax payable by him under sub-section (1) of Section 9, an amount of tax calculated at such rate” shall be substituted;
- (ii) in the proviso, for the words “one crore rupees”, the words “one crore and fifty lakh rupees” shall be substituted;
- (iii) in the proviso, for the punctuation full stop “.”, the punctuation colon “:” shall be substituted;
- (iv) after the proviso, the following shall be inserted, namely:—
- “Provided further that a person who opts to pay tax under clause (a) or clause (b) or clause (c) may supply services (other than those referred to in clause (b) of paragraph 6 of Schedule II), of value not exceeding ten per cent of turnover in the State in the preceding financial year or five lakh rupees, whichever is higher.”
- (b) in sub-section (2), for clause (a), the following shall be substituted, namely:—
- “(a) save as provided in sub-section (1), he is not engaged in the supply of services;”

- Amendment of Section 12.** 6. In Section 12 of the Principal Act, in sub-section (2), in clause (a), the words, brackets and figure "sub-section (1) of" shall be omitted.
- Amendment of Section 13.** 7. In Section 13 of the Principal Act, in sub-section (2), the words, brackets and figure "sub-section (2) of" wherever they occur, shall be omitted.
- Amendment of Section 16.** 8. In Section 16 of the Principal Act, in sub-section (2),—
- (a) in clause (b), for the Explanation, the following shall be substituted, namely:—
- "Explanation.**—For the purposes of this clause, it shall be deemed that the registered person has received the goods or, as the case may be, services—
- (i) where the goods are delivered by the supplier to a recipient or any other person on the direction of such registered person, whether acting as an agent or otherwise, before or during movement of goods, either by way of transfer of documents of title to goods or otherwise;
- (ii) where the services are provided by the supplier to any person on the direction of and on account of such registered person."
- (b) in clause (c), for the word and figures "Section 41", the words, figures and letter "Section 41 or Section 43A" shall be substituted.
- Amendment of Section 17.** 9. In Section 17 of the Principal Act,—
- (a) after sub-section (3), the following shall be inserted, namely:—
- "Explanation.**—For the purposes of this sub-section, the expression "value of exempt supply" shall not include the value of activities or transactions specified in Schedule III, except those specified in paragraph 5 of the said Schedule."
- (b) in sub-section (5), for clauses (a) and (b), the following shall be substituted, namely:—
- "(a) motor vehicles for transportation of persons having approved seating capacity of not more than thirteen persons (including the driver), except when they are used for making the following taxable supplies, namely:—
- (A) further supply of such motor vehicles; or
- (B) transportation of passengers; or
- (C) imparting training on driving such motor vehicles;
- (aa) vessels and aircraft except when they are used—
- (i) for making the following taxable supplies, namely:—
- (A) further supply of such vessels or aircraft; or
- (B) transportation of passengers; or
- (C) imparting training on navigating such vessels;
- or
- (D) imparting training on flying such aircraft;
- (ii) for transportation of goods;
- (ab) services of general insurance, servicing, repair and maintenance in so far as they relate to motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa):
- Provided that the input tax credit in respect of such services shall be available—



- (i) where the motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) are used for the purposes specified therein;
- (ii) where received by a taxable person engaged—
  - (A) in the manufacture of such motor vehicles, vessels or aircraft; or
  - (B) in the supply of general insurance services in respect of such motor vehicles, vessels or aircraft insured by him;
- (b) the following supply of goods or services or both—
  - (i) food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, leasing, renting or hiring of motor vehicles, vessels or aircraft referred to in clause (a) or clause (aa) except when used for the purposes specified therein, life insurance and health insurance:

Provided that the input tax credit in respect of such goods or services or both shall be available where an inward supply of such goods or services or both is used by a registered person for making an outward taxable supply of the same category of goods or services or both or as an element of a taxable composite or mixed supply;

- (ii) membership of a club, health and fitness centre; and
- (iii) travel benefits extended to employees on vacation such as leave or home travel concession:

Provided that the input tax credit in respect of such goods or services or both shall be available, where it is obligatory for an employer to provide the same to its employees under any law for the time being in force."

10. In Section 20 of the Principal Act, in Explanation, in clause (c), for the words and figures "under entry 84," the words, figures and letter "under entries 84 and 92A" shall be substituted. **Amendment of Section 20.**

11. In Section 22 of the Principal Act,— **Amendment of Section 22.**

- (a) in sub-section (1), after the proviso, the following shall be inserted, namely:—

"Provided further that where such person makes taxable supplies of goods or services or both from a special category State in respect of which the Central Government has enhanced the aggregate turnover referred to in the first proviso, he shall be liable to be registered if his aggregate turnover in a financial year exceeds the amount equivalent to such enhanced turnover."

- (b) in the Explanation, in clause (iii), after the words "Constitution" the words "except the State of Jammu and Kashmir", and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand" shall be inserted."

12. In Section 24 of the Principal Act, in clause (x), after the words "commerce operator", the words and figures "who is required to collect tax at source under Section 52" shall be inserted. **Amendment of Section 24.**

**Amendment Section 25.**

13.

In Section 25 of the Principal Act,—

- (a) in sub-section (1), in the proviso, for the punctuation full stop ".", the punctuation colon ":" shall be substituted;
- (b) in sub-section (1), after the proviso and before the Explanation, the following shall be inserted, namely:—

"Provided further that a person having a unit, as defined in the Special Economic Zones Act, 2005, in a Special Economic Zone or being a Special Economic Zone developer shall have to apply for a separate registration, as distinct from his place of business located outside the Special Economic Zone in the same State."

- (c) in sub-section (2), for the proviso, the following shall be substituted, namely:—

"Provided that a person having multiple places of business in the State may be granted a separate registration for each such place of business, subject to such conditions as may be prescribed."

**Amendment of Section 29.**

14.

In Section 29 of the Principal Act,—

- (a) in the marginal heading after the word "Cancellation", the words "or suspension" shall be inserted;
- (b) in sub-section (1), in clause (c), for the punctuation full stop ".", the punctuation colon ":" shall be substituted;
- (c) in sub-section (1), after clause (c), the following shall be inserted, namely:—

"Provided that during pendency of the proceedings relating to cancellation of registration filed by the registered person, the registration may be suspended for such period and in such manner as may be prescribed."

- (d) in sub-section (2), in the proviso, for the punctuation full stop ".", the punctuation colon ":" shall be substituted;
- (e) in sub-section (2), after the proviso, the following shall be inserted, namely:—

"Provided further that during pendency of the proceedings relating to cancellation of registration, the proper officer may suspend the registration for such period and in such manner as may be prescribed."

**Amendment of Section 34.**

15.

In Section 34 of the Principal Act,—

- (a) in sub-section (1),—
  - (i) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;
  - (ii) for the words "a credit note", the words "one or more credit notes for supplies made in a financial year" shall be substituted.
- (b) in sub-section (3),—
  - (i) for the words "Where a tax invoice has", the words "Where one or more tax invoices have" shall be substituted;
  - (ii) for the words "a debit note", the words "one or more debit notes for supplies made in a financial year" shall be substituted.

16. In Section 35 of the Principal Act,- **Amendment of Section 35.**
- (a) in sub-section (5), for the punctuation full stop ".", the punctuation colon ":" shall be substituted;
- (b) after sub-section (5), the following shall be inserted, namely:—  
 "Provided that nothing contained in this sub-section shall apply to any department of the Central Government or a State Government or a local authority, whose books of account are subject to audit by the Comptroller and Auditor-General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force."
17. In Section 39 of the Principal Act, — **Amendment of Section 39.**
- (a) in sub-section (1),—
- (i) for the words "in such form and manner as may be, prescribed", the words "in such form, manner and within such time as may be prescribed" shall be substituted;
- (ii) the words "on or before the twentieth day of the month succeeding such calendar month or part thereof" shall be omitted; and
- (b) in sub-section (1), for the punctuation full stop ".", the punctuation colon ":" shall be substituted;
- (c) after sub-section (1), the following shall be inserted, namely:—  
 "Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall furnish return for every quarter or part thereof, subject to such conditions and safeguards as may be specified therein."
- (d) in sub-section (7), for the punctuation full stop ".", the punctuation colon ":" shall be substituted;
- (e) after sub-section (7), the following shall be inserted, namely:—  
 "Provided that the Government may, on the recommendations of the Council, notify certain classes of registered persons who shall pay to the Government the tax due or part thereof as per the return on or before the last date on which he is required to furnish such return, subject to such conditions and safeguards as may be specified therein.";
- (f) in sub-section (9),—
- (i) for the words "in the return to be furnished for the month or quarter during which such omission or incorrect particulars are noticed", the words "in such form and manner as may be prescribed" shall be substituted;
- (ii) in the proviso, for the words "the end of the financial year", the words "the end of the financial year to which such details pertain" shall be substituted.
18. After Section 43 of the Principal Act, the following shall be added, namely:— **Addition of new Section 43A.**
- "43A. Procedure for furnishing return and availing input tax credit.**
- (1) Notwithstanding anything contained in sub-section (2) of Section 16, Section 37 or Section 38, every registered person shall in the returns furnished under sub-section(1) of Section 39 verify, validate, modify or

- delete the details of supplies furnished by the suppliers.
- (2) Notwithstanding anything contained in Section 41, Section 42 or Section 43, the procedure for availing of input tax credit by the recipient and verification thereof shall be such as may be prescribed.
  - (3) The procedure for furnishing the details of outward supplies by the supplier on the common portal, for the purposes of availing input tax credit by the recipient shall be such as may be prescribed.
  - (4) The procedure for availing input tax credit in respect of outward supplies not furnished under sub-section (3) shall be such as may be prescribed and such procedure may include the maximum amount of the input tax credit which can be so availed, not exceeding twenty per cent. of the input tax credit available, on the basis of *details furnished by the suppliers under the said sub-section.*
  - (5) The amount of tax specified in the outward supplies for which the details have been furnished by the supplier under sub-section (3) shall be deemed to be the tax payable by him under the provisions of the Act.
  - (6) The supplier and the recipient of a supply shall be jointly and severally liable to pay tax or to pay the input tax credit availed, as the case may be, in relation to outward supplies for which the details have been furnished under sub-section (3) or sub-section (4) but return thereof has not been furnished.
  - (7) For the purposes of sub-section (6), the recovery shall be made in such manner as may be prescribed and such procedure may provide for non-recovery of an amount of tax or input tax credit wrongly availed not exceeding one thousand rupees.
  - (8) The procedure, safeguards and threshold of the tax amount in relation to outward supplies, the details of which can be furnished under sub-section (3) by a registered person,—
    - (i) within six months of taking registration;
    - (ii) who has defaulted in payment of tax and where such default has continued for more than two months from the due date of payment of such defaulted amount,
 shall be such as may be prescribed.”

**Amendment of Section 48.** 19.

In Section 48 of the Principal Act, in sub-section (2), after the word and figures “Section 45”, the words and punctuation “and to perform such other functions,” shall be inserted.

**Amendment of Section 49.** 20.

In Section 49 of the Principal Act,—

- (a) in sub-section (2), for the word and figures “Section 41”, the words, figures and letter “Section 41 or Section 43A” shall be substituted;
- (b) in sub-section (5),—
  - (i) in clause (c), for the punctuation semi colon “;”, the punctuation colon “:” shall be substituted;
  - (ii) after clause (c), the following shall be inserted, namely:—

“Provided that the input tax credit on account of State tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”

(iii) in clause (d), for the punctuation semi colon “;”, the punctuation colon “:” shall be substituted;

(iv) after clause (d), the following shall be inserted, namely:—

“Provided that the input tax credit on account of Union territory tax shall be utilised towards payment of integrated tax only where the balance of the input tax credit on account of central tax is not available for payment of integrated tax;”

21. After Section 49 of the Principal Act, the following shall be added, namely-
- Addition of new Sections 49A and 49B.**
- “49A. Notwithstanding anything contained in Section 49, the input tax credit on account of State tax shall be utilised towards payment of integrated tax or State tax, as the case may be, only after the input tax credit available on account of integrated tax has first been utilised fully towards such payment.
- 49B. Notwithstanding anything contained in this Chapter and subject to the provisions of clause (e) and clause (f) of sub-section (5) of Section 49, the Government may, on the recommendations of the Council, prescribe the order and manner of utilisation of the input tax credit on account of integrated tax, central tax, State tax or Union territory tax, as the case may be, towards payment of any such tax.”
22. In Section 52 of the Principal Act, in sub-section (9), for the word and figures “Section 37”, the words and figures “Section 37 or Section 39” shall be substituted.
- Amendment of Section 52.**
23. In Section 54 of the Principal Act,—
- (a) in sub-section (8), in clause (a), for the words “zero-rated supplies” and “zero-rated supplies”, the word “export” and “exports” shall respectively be substituted;
- (b) in the Explanation, in clause (2),—
- (i) in sub-clause (c), in item (i), after the words “foreign exchange”, the words “or in Indian rupees wherever permitted by the Reserve Bank of India” shall be inserted;
- (ii) for sub-clause (e), the following shall be substituted, namely:—
- “(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under Section 39 for the period in which such claim for refund arises;”
- Amendment of Section 54.**
24. In Section 79 of the Principal Act, after sub-section(4), the following shall be added, namely:—
- “**Explanation.**—For the purposes of this Section, the word ‘person’ shall include “distinct persons” as referred to in sub-section (4) or, as
- Amendment of Section 79.**

		the case may be, sub-section (5) of Section 25."
<b>Amendment of Section 107.</b>	25.	In Section 107 of the Principal Act, in sub-section (6), in clause (b), after the words "arising from the said order," the words "subject to a maximum of twenty-five crore rupees," shall be inserted.
<b>Amendment of Section 112.</b>	26.	In Section 112 of the Principal Act, in sub-section (8), in clause (b), after the words "arising from the said order," the words "subject to a maximum of fifty crore rupees," shall be inserted.
<b>Amendment of Section 129.</b>	27.	In Section 129 of the Principal Act, in sub-section (6), for the words "seven days", wherever they occur the words "fourteen days" shall be substituted.
<b>Amendment of Section 143.</b>	28.	In Section 143 of the Principal Act, in sub-section (1), in clause (b), - (i) in the proviso, in entry (ii), for punctuation full stop ".", the punctuation colon ":" shall be substituted; and (ii) after first proviso, the following shall be inserted, namely:— "Provided further that the period of one year and three years may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively."
<b>Amendment of Schedule I.</b>	29.	In Schedule I of the Principal Act, in paragraph 4, for the words "taxable person", the word "person" shall be substituted.
<b>Amendment of Schedule II.</b>	30.	In Schedule II of the Principal Act, in the heading, after the word "ACTIVITIES", the words "OR TRANSACTIONS" shall be inserted and shall always be deemed to have been inserted with effect from the 1st day of July, 2017.
<b>Amendment of Schedule III.</b>	31.	In Schedule III of the Principal Act, — (i) after paragraph 6, the following shall be inserted, namely:— "7. Supply of goods from a place outside India to another place outside India without such goods entering into India. 8. (a) Supply of warehoused goods to any person before clearance for home consumption; (b) Supply of goods by the consignee to any other person, by endorsement of documents of title to the goods, after the goods have been dispatched from the port of origin located outside India but before clearance for home consumption." (ii) for the Explanation, the following shall be substituted, namely:- "Explanation 1- For the purposes of paragraph 2, the term "court" includes District Court, High Court and Supreme Court. Explanation 2.—For the purposes of paragraph 8, the expression "warehoused goods" shall have the same meaning as assigned to it in the Customs Act, 1962."

## CHHATTISGARH ACT

(No. 5 of 2020)

### THE CHHATTISGARH GOODS AND SERVICES TAX (AMENDMENT) ACT 2020.

An Act to amend the Chhattisgarh Goods and Services Tax Act, 2017 ( No. 7 of 2017).

Be it enacted by the Chhattisgarh Legislature in the Seventy-First Year of the Republic of India, as follows:-

**Short title and commencement.**

1. (1) This Act may be called the Chhattisgarh Goods and Services Tax (Amendment) Act, 2020.

(2) It extends to the whole State of Chhattisgarh.

(3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Amendment of Section 2.**

2. In the Chhattisgarh Goods and Services Tax Act, 2017 ( No. 7 of 2017), (hereinafter referred to as the Principal Act), in Section 2, in clause (4), after the words "the Appellate Authority for Advance Ruling," the words "the National Appellate Authority for Advance Ruling," shall be inserted.



3. In the Principal Act, in Section 10,-

**Amendment  
of Section 10.**

(a) in sub-section (1), after the second proviso, the following shall be inserted, namely:—

**“Explanation.—**For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in the State.”

(b) in sub-section (2),—

(i) in clause (e), for the word “Council:”, the words “Council; and” shall be substituted;

(ii) after clause (e), the following shall be inserted, namely:—

“(f) he is neither a casual taxable person nor a non-resident taxable person.”;

(c) after sub-section (2), the following shall be added, namely:—

“(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of Section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-



section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of Section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three percent of the turnover in State, if he is not—

- (a) engaged in making any supply of goods or services which are not leviable to tax under this Act;
- (b) engaged in making any inter-State outward supplies of goods or services;
- (c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under Section 52;
- (d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and

- (e) a casual taxable person or a non-resident taxable person:

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961 (No. 43 of 1961), the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section."

- (d) in sub-section (3), for the words, brackets and figure "under sub-section (1)", wherever they occur, the words, brackets and figure "under sub-section (1) or sub-section (2A), as the case may be," shall be substituted.
- (e) in sub-section (4), for the words, brackets and figure "of sub-section (1)", the words, brackets and figure "of sub-section (1) or, as the case may be, sub-section (2A)" shall be substituted.
- (f) in sub-section (5), for the words, brackets and figure "under sub-section (1)", the

words, brackets and figure “under sub-section (1) or sub-section (2A), as the case may be,” shall be substituted.

- (g) after sub-section (5), the following shall be inserted, namely:—

**“Explanation 1.**—For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year up to the date when he becomes liable for registration under this Act, but shall not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

**Explanation 2.**—For the purposes of determining the tax payable by a person under this section, the expression “turnover in State” shall not include the value of following supplies, namely:—

- (i) supplies from the first day of April of a financial year up to the date when such person becomes liable for

registration under this Act; and

- (ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount."

4. In the Principal Act, in Section 22, in sub-section (1),-

- (i) in second proviso, for the punctuation full stop ".", the punctuation colon ":" shall be substituted; and
- (ii) after the second proviso, the following shall be added, namely:—

"Provided also that the Government may, on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

**Explanation.**—For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount."

**Amendment  
of Section 22.**

**Amendment  
of Section 25.**

5.

In the Principal Act, in Section 25, after sub-section (6), the following shall be added, namely:-

“(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such

manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

- (6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that where such person or class of

persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or (6B) or (6C) shall not apply to such person or class of persons or part of the state, as the Government may, on the recommendations of the Council, specify by notification.

**Explanation**—For the purposes of this section, the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of Section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (No. 18 of 2016).”

**Insertion of new  
Section 31A.**

6.

In the Principal Act, after Section 31, the following shall be inserted, namely:—

**“31A. Facility of digital payment to recipient.**—The Government may, on the recommendations

of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.”

7. In the Principal Act, in Section 39,-

(a) for sub-section (1) and (2), the following shall be substituted, namely:-

“(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of Section 10 or 51 or 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

Provided that the Government may, on the recommendations of the

**Amendment of  
Section 39.**



Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of Section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.”

(b) for sub-section (7), the following shall be substituted, namely:—

“(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or (5), shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under

the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed."

8. In the Principal Act, in Section 44,-
- (i) in sub-section (1), for the punctuation full stop ".", the punctuation colon ":" shall be substituted; and
  - (ii) after sub-section (1), the following shall be added, namely:—

"Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in

**Amendment of  
Section 44.**

writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner."

**Amendment of  
Section 49.**

9.

In the Principal Act, in Section 49, after sub-section (9), the following shall be added, namely:—

"(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, central tax, State tax, or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1)."

**Amendment  
of Section 50.**

10.

In the Principal Act, in Section 50, after sub-section (1), the following shall be added, namely:—

“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of Section 39, except where such return is furnished after commencement of any proceedings under Section 73 or 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.”

11. In the Principal Act, in Section 52,-

(a) in sub-section (4), for the punctuation full stop ".", the punctuation colon ":" shall be substituted;

(b) after sub-section (4), the following shall be added, namely:-

“Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”

(c) in sub-section (5), for the punctuation full stop ".", the punctuation colon ":" shall be substituted; and

(d) after sub-section (5), the following shall be added, namely:—

**Amendment  
of Section 52.**

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”

**Insertion of new  
Section 53A.**

12.

In the Principal Act, after Section 53, the following shall be inserted, namely:—

**“53A. Transfer of certain amounts.-**

Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Service Tax Act or under the Integrated Goods and Service Tax Act or under the Goods and Service Tax (Compensation to States) Act, the Government shall, transfer to the Central tax account or Integrated Tax Account or Cess account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.”

**Amendment  
of Section 54.**

13.

In the Principal Act, in Section 54, after sub-section (8), the following shall be added, namely:—

“(8A) Where the Central Government has disbursed the refund of State Tax, the Government shall transfer an amount equal to the amount so refunded, to the Central Government.”

14. In the Principal Act, in Section 95,-

**Amendment  
of Section 95.**

(i) in clause (a),—

(a) after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted;

(b) after the words and figures “of Section 100”, the words and figures “or of Section 101C of the Central Goods and Service Tax Act” shall be inserted;

(ii) after clause (e), the following shall be added, namely:—

“(f) “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in Section 101A.”

15. In the Principal Act, after Section 101, the following shall be inserted, namely:—

**Insertion of new  
Section 101A.**

**"101A. National Appellate Authority for Advance Ruling under Central Goods and Service Tax Act, shall be Appellate Authority under this Act.-**  
Subject to the provisions of this Chapter, for the purpose of

this Act, the National Appellate Authority for Advance Ruling constituted under Section 101A of the Central Goods and Services Tax Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act."

**Amendment of  
Section 103.**

16.

In the Principal Act, in Section 103,-

(i) after sub-section (1), the following shall be added, namely:-

"(1A) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—

(a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of Section 101B of Central Goods and Service Tax Act and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961 (No. 43 of 1961);

(b) the concerned officers and the jurisdictional officers in respect of the applicants referred

to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961(No. 43 of 1961).”

(ii) in sub-section (2), after the words, brackets and figure “in sub-section (1)”, the words, brackets and figure “and sub-Section (1A)” shall be inserted.

17. In the Principal Act, in Section 104, in sub-section (1),—

**Amendment of Section 104.**

(a) after the words “Authority or the Appellate Authority”, the words “or the National Appellate Authority” shall be inserted; and

(b) after the words and figures “of Section 101”, the words and figures “or under Section 101C of the Central Goods and Service Tax Act” shall be inserted.

18. In the Principal Act, in Section 105,-

**Amendment of Section 105.**

(a) for the marginal heading, the following shall be substituted, namely:—

“Powers of Authority, Appellate Authority and National Appellate Authority.”



- (b) in sub-section (1), after the words "Appellate Authority", the words "or the National Appellate Authority" shall be inserted; and
- (c) in sub-section (2), after the words "Appellate Authority", wherever they occur, the words "or the National Appellate Authority" shall be inserted.
- Amendment of Section 106.**      **19.**      In the Principal Act, in Section 106,-
- (a) for the marginal heading, the following shall be substituted, namely:—
- "Procedure of Authority, Appellate Authority and National Appellate Authority."
- (b) after the words "Appellate Authority", the words "or the National Appellate Authority" shall be inserted.
- Amendment of Section 171.**      **20.**      In the Principal Act, in Section 171, after sub-section (3), the following shall be added, namely:—
- "(3A) Where the Authority referred to in sub-section (2), after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten percent of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

**Explanation.**—For the purposes of this section, the expression “profiteered” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.”

21. The Chhattisgarh Goods and Services Tax (Amendment) Ordinance, 2019 (No.4 of 2019) is hereby repealed.

**Repeal.**

अटल नगर, दिनांक 29 जनवरी 2022

क्र. 912/डी. 03/21-अ/प्रारू./छ.ग./22. — भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में छत्तीसगढ़ माल और सेवा कर (संशोधन) अधिनियम, 2021 (क्रमांक 2 सन् 2022) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
उमेश कुमार काटिया, अतिरिक्त सचिव.

**CHHATTISGARH ACT**  
**(No. 2 of 2022)**

**THE CHHATTISGARH GOODS AND SERVICES TAX**  
**(AMENDMENT) ACT, 2021.**

An Act further to amend the Chhattisgarh Goods and Services Tax Act, 2017 (No. 7 of 2017).

Be it enacted by the Chhattisgarh Legislature in the Seventy-Second Year of the Republic of India, as follows:-

**Short title and commencement.** 1. (1) This Act may be called the Chhattisgarh Goods and Services Tax (Amendment) Act, 2021.

(2) It Shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Amendment of Section 7.** 2. In the Chhattisgarh Goods and Services Tax Act, 2017 (No. 7 of 2017), (hereinafter referred to as the Principal Act), after clause (a) of sub-section (1) of Section 7,

the following shall be inserted and shall be deemed to have been inserted with effect from the 1<sup>st</sup> day of July, 2017, namely:-

“(aa) the activities or transactions, by a person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration;

Explanation:- For the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and its members or constituents shall be deemed to be two separate persons and the supply of activities or transactions inter se shall be deemed to take place from one such person to another.”

**Amendment of Section 16.** 3. After clause (a) of sub-section (2) of Section 16 of the Principal Act, the following shall be inserted, namely:-

“(aa) the details of the invoice or debit note referred to in clause (a) has been furnished by the supplier in the statement of outward supplies and such details have been communicated to the recipient of such invoice or debit note in the manner specified under Section 37;”

**Amendment of Section 35.** 4. Sub-section (5) of Section 35 of the Principal Act shall be omitted.

**Amendment of Section 44.** 5. For Section 44 of the Principal Act, the following shall be substituted, namely:-

“**44. Annual return.-** Every registered person, other than an Input Service Distributor, a person paying tax under Section 51 or Section 52, a casual taxable person and a non-resident taxable person shall furnish an annual

return which may include a self-certified reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year, with the audited annual financial statement for every financial year electronically, within such time and in such form and in such manner as may be prescribed:

Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt any class of registered persons from filing annual return under this Section:

Provided further that nothing contained in this Section shall apply to any department of the Central Government or a State Government or a Local Authority, whose books of account are subject to audit by the Comptroller and Auditor-

General of India or an auditor appointed for auditing the accounts of local authorities under any law for the time being in force.”

**Amendment of 6.  
Section 50.**

For the proviso of sub-section (1) of Section 50 of the Principal Act, the following shall be substituted and shall be deemed to have been substituted with effect from the 1<sup>st</sup> day of July, 2017, namely:-

“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of Section 39, except where such return is furnished after commencement of any proceedings under Section 73 or Section 74 in respect of the said period, shall be payable on that portion of the tax which is paid by debiting the electronic cash ledger.”



7. In clause (ii) of Explanation 1 of Section 74 of the Principal Act, for the words and figures "Sections 122, 125, 129 and 130", the words and figures "Sections 122 and 125" shall be substituted. **Amendment of Section 74.**

8. After sub-section (12) of Section 75 of the Principal Act, the following shall be inserted, namely:- **Amendment of Section 75.**

"Explanation:- For the purposes of this sub-section, the expression "self-assessed tax" shall include the tax payable in respect of details of outward supplies furnished under Section 37, shall not included in the return furnished under Section 39."

9. For sub-section (1) of Section 83 of the Principal Act, the following shall be substituted, namely:- **Amendment of Section 83.**

"(1) Where, after the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV, the Commissioner is of the opinion that for the purpose of protecting



the interest of the Government revenue it is necessary so to do, he may, by order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of Section 122, in such manner as may be prescribed.”

**Amendment of  
Section 107.**

**10.**

After clause (b) of sub-section (6) of Section 107 of the Principal Act, the following shall be inserted, namely:-

“Provided that no appeal shall be filed against an order under sub-section (3) of Section 129, unless a sum equal to twenty-five percent of the penalty has been paid by the appellant.”

**Amendment of  
Section 129.**

**11.**

In Section 129 of the Principal Act,-

- (i) for clause (a) and (b) of sub-section (1), the following shall be substituted, namely:-

“(a) on payment of penalty equal to two hundred percent of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two percent of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such penalty;

(b) on payment of penalty equal to fifty percent of the value of the goods or two hundred percent of the tax payable on such goods, whichever is higher, and in case of exempted goods, on payment of an amount equal to five percent of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such penalty;”

- (ii) sub-section (2) shall be omitted;
- (iii) for sub-section (3), the following shall be substituted, namely:—

“(3) The proper officer detaining or seizing goods or conveyance shall issue a notice within seven days of such detention or seizure, as the case may be, specifying the penalty payable, and thereafter, pass an order within a period of seven days from the date of service of such notice, for payment of penalty under clause (a) or (b) of sub-section (1).”

- (iv) in sub-section (4), for the words “No tax, interest or penalty”, the words “No penalty” shall be substituted;
- (v) for sub-section (6), the following shall be substituted, namely:—

“(6) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty as provided under sub-section (1) within fifteen days from the date of receipt of the copy of the order passed under sub-section (3), the goods or conveyance so detained or seized shall be liable to be sold or disposed of otherwise, in such manner and within such time as may be prescribed, to recover the penalty payable under sub-section (3):

Provided that the conveyance shall be released on payment by the transporter of penalty under sub-section (3) or one lakh rupees, whichever is less:

Provided further that where the detained or seized

goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer, for such period, as he think fit.”

**Amendment of  
Section 130.**

**12.** In Section 130 of the Principal Act,-

- (a) in sub-section (1), before the words “Notwithstanding anything contained in this Act, if”, the word “Where” shall be inserted;
- (b) in sub-section (2), in the second proviso, for the words, brackets and figures “amount of penalty leviable under sub-section (1) of Section 129”, the words “penalty equal to hundred percent of the tax payable on such goods” shall be substituted;

(c) sub-section (3) shall be omitted.

**13.** For Section 151 of the Principal Act, the following shall be substituted, namely:-

**Amendment of Section 151.**

**“151. Power to call for information.-**

The Commissioner or an officer authorised by him may, by an order, direct any person to furnish information relating to any matter dealt with in connection with this Act, within such time, in such form, and in such manner, as may be specified therein.”

**14.** In Section 152 of the Principal Act,-

**Amendment of Section 152.**

(a) in sub-section (1),-

(i) the words “of any individual return or part thereof” shall be omitted;

(ii) after the words “any proceedings under this Act”,

the words "without giving an opportunity of being heard to the person concerned" shall be inserted;

(b) sub-section (2) shall be omitted.

**Amendment to  
Schedule II.**

**15.**

Paragraph 7 of Schedule II of the Principal Act shall be omitted and shall be deemed to have been omitted with effect from the 1<sup>st</sup> day of July, 2017.



“बिजनेस पोस्ट के अन्तर्गत डाक शुल्क के नगद भुगतान (बिना डाक टिकट) के प्रेषण हेतु अनुमत. क्रमांक जी.2-22-छत्तीसगढ़ गजट / 38 सि. से. भिलाई. दिनांक 30-05-2001.”



पंजीयन क्रमांक  
“छत्तीसगढ़/दुर्ग/09/2013-2015.”

# छत्तीसगढ़ राजपत्र

(असाधारण)  
प्राधिकार से प्रकाशित

क्रमांक 202]

रायपुर, गुरुवार, दिनांक 4 मई 2023 — वैशाख 14, शक 1945

विधि और विधायी कार्य विभाग  
मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर

अटल नगर, दिनांक 4 मई 2023

क्र. 5742/डी. 55/21-अ/प्रारू./छ.ग./23. - छत्तीसगढ़ विधान सभा का निम्नलिखित अधिनियम, जिस पर दिनांक 27-04-2023 को राज्यपाल महोदय की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिए प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
मोहन प्रसाद गुप्ता, अतिरिक्त सचिव.

**छत्तीसगढ़ अधिनियम**  
**(क्रमांक 11 सन् 2023)**  
**छत्तीसगढ़ माल और सेवा कर (संशोधन)**  
**अधिनियम, 2023.**

छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (क्र. 7 सन् 2017) को और संशोधित करने हेतु अधिनियम।

भारत गणराज्य के चौहत्तरवें वर्ष में छत्तीसगढ़ विधान मण्डल द्वारा निम्नलिखित रूप में यह अधिनियमित हो:-

- |                            |  |
|----------------------------|--|
| संक्षिप्त नाम तथा प्रारंभ. | 1. (1) यह अधिनियम छत्तीसगढ़ माल और सेवा कर (संशोधन) अधिनियम, 2023 कहलायेगा।              |
|                            | (2) यह ऐसी तारीख को प्रवृत्त होगा, जो राज्य सरकार राजपत्र में, अधिसूचना द्वारा नियत करे: |

परंतु इस अधिनियम के विभिन्न उपबंधों के लिए विभिन्न तारीखें नियत की जा सकेंगी और ऐसे उपबंध में इस अधिनियम के प्रारंभ के प्रति किसी निर्देश का अर्थ लगाया जायेगा कि वह इस उपबंध के प्रवृत्त होने के प्रति निर्देश है।

धारा 16 का संशोधन.

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| 2. | छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (क्र. 7 सन् 2017), (जो इसमें इसके पश्चात् मूल अधिनियम के रूप में निर्दिष्ट है) की धारा 16 में,- |
|----|--|

(क) उपधारा (2) में,-

(एक) खंड (ख) के पश्चात्, निम्नलिखित खंड अंतःस्थापित किया जाये, अर्थात् :-

“(खक) धारा 38 के अधीन ऐसे रजिस्ट्रीकृत व्यक्ति को संसूचित उक्त आपूर्ति के संबंध में इनपुट कर प्रत्यय के ब्योरे निर्बंधित नहीं किए गए हो ;”

- (दो) खंड (ग) में, शब्द तथा अंक “या धारा 43क” का लोप किया जाये।
- (ख) उपधारा (4) में, शब्द तथा अंक “सितंबर मास के लिए धारा 39 के अधीन विवरणी के दिए जाने की देय तारीख” के स्थान पर, शब्द, “तीस नवंबर” प्रतिस्थापित किया जाये।
3. मूल अधिनियम की धारा 29 की उपधारा (2) में,—
- (क) खंड (ख) में, शब्द “तीन क्रमवर्ती कर अवधियों तक विवरणी” के स्थान पर, शब्द “उक्त विवरणी प्रस्तुत करने के लिए नियत तारीख से तीन मास से परे किसी वित्तीय वर्ष के लिए विवरणी” प्रतिस्थापित किया जाये;
- (ख) खंड (ग) में, शब्द “लगातार छः मास की अवधि तक” के स्थान पर, शब्द “ऐसी लगातार कर अवधि तक, जो विहित की जाए,” प्रतिस्थापित किया जाये।
4. मूल अधिनियम की धारा 34 की उपधारा (2) में, शब्द “सितंबर मास” के स्थान पर, शब्द “तीस नवंबर” प्रतिस्थापित किया जाये।
5. मूल अधिनियम की धारा 37 में,—
- (क) उपधारा (1) में,—
- (एक) शब्द “इलेक्ट्रॉनिक रूप में” के स्थान पर, शब्द “ऐसी शर्तों और निर्बंधनों के अध्यधीन रहते हुए इलेक्ट्रॉनिक रूप में और” प्रतिस्थापित किया जाये;
- (दो) शब्द “उक्त प्रदायों के प्राप्तिकर्ता को ऐसी समयावधि के भीतर और ऐसी रीति में, जो विहित की जाए, संसूचित किए जाएंगे:” के स्थान पर, शब्द “ऐसी शर्तों और निर्बंधनों के अध्यधीन रहते हुए उक्त पूर्तियों के प्राप्तिकर्ता को ऐसे समय के भीतर और ऐसी रीति में, जो विहित की जाए, संसूचित किए जाएंगे” प्रतिस्थापित किया जाये;
- (तीन) प्रथम परंतुक का लोप किया जाए;
- धारा 29 का संशोधन.
- धारा 34 का संशोधन.
- धारा 37 का संशोधन.

(चार) द्वितीय परंतुक में, शब्द “परंतु यह और कि” के स्थान पर, शब्द “परंतु” प्रतिस्थापित किया जाये,

(पाच) तृतीय परंतुक में, शब्द “परंतु यह भी कि” के स्थान पर, शब्द “परंतु यह और कि” प्रतिस्थापित किया जाये;

(ख) उपधारा (2) का लोप किया जाये;

(ग) उपधारा (3) में,—

(एक) शब्द तथा अंक “जो धारा 42 या धारा 43 के अधीन बे-मिलान रह गए है,” का लोप किया जाये;

(दो) पहले परंतुक में, शब्द “सितंबर मास” के स्थान पर, शब्द “तीस नवंबर” प्रतिस्थापित किया जाये;

(घ) उपधारा (3) के पश्चात्, निम्नलिखित उपधारा जोड़ी जाये, अर्थात् :—

“(4) किसी रजिस्ट्रीकृत व्यक्ति को उपधारा (1) के अधीन जावक पूर्तियों के ब्यौरे किसी कर अवधि के लिए प्रस्तुत करना अनुज्ञात नहीं किया जायेगा, यदि उसके द्वारा किन्हीं पूर्ववर्ती कर अवधियों के लिए जावक पूर्तियों के ब्यौरे प्रस्तुत नहीं किए गए हैं।”

परंतु सरकार, परिषद् की सिफारिशों पर, अधिसूचना द्वारा, ऐसी शर्तों और निर्बंधनों के अध्यधीन रहते हुए, जो उसमें विनिर्दिष्ट किए जाएं, किसी रजिस्ट्रीकृत व्यक्ति या व्यक्तियों के किसी वर्ग को उपधारा (1) के अधीन जावक पूर्तियों के ब्यौरे प्रस्तुत करना तब भी अनुज्ञात कर सकेगी, जब उसने एक या अधिक पूर्ववर्ती कर अवधियों के लिए जावक पूर्तियों के ब्यौरे प्रस्तुत नहीं किए हैं।”

धारा 38 का संशोधन. 6.

मूल अधिनियम की धारा 38 के स्थान पर, निम्नलिखित धारा प्रतिस्थापित की जाये, अर्थात् :—

“38. आवक पूर्तियों और इनपुट कर प्रत्यय के ब्यौरों की संसूचना.— (1) धारा 37 की उपधारा (1) के

अधीन रजिस्ट्रीकृत व्यक्तियों द्वारा प्रस्तुत जावक पूर्तियों तथा ऐसी अन्य पूर्तियों, जो विहित किए जाएं, के ब्यौरे तथा इनपुट कर प्रत्यय के ब्यौरे अंतर्विष्ट करने वाला स्वतः जनित विवरण, ऐसे प्ररूप और रीति में, ऐसे समय के भीतर और ऐसी शर्तों और निर्बंधनों के अधीन रहते हुए, जो विहित की जाएं, ऐसी पूर्तियों के प्राप्तकर्ताओं को इलेक्ट्रॉनिक रूप से उपलब्ध करवाएं जायेंगे।

(2) उपधारा (1) के अधीन स्वतः जनित विवरण में सम्मिलित होंगे:—

(क) आवक पूर्तियों के ब्यौरे, जिनके संबंध में इनपुट कर का प्रत्यय प्राप्तकर्ता को उपलब्ध हो सके; तथा

(ख) पूर्तियों के ब्यौरे, जिनके संबंध में ऐसे प्रत्यय का लाभ, प्राप्तकर्ता द्वारा धारा 37 की उपधारा (1) के अधीन उक्त पूर्तियों के ब्यौरे प्रस्तुत किए जाने के कारण, चाहे पूर्ण रूप से या भाग रूप से, निम्नलिखित द्वारा नहीं उठाया जा सकता,—

(एक) रजिस्ट्रीकरण लेने की ऐसी अवधि के भीतर, जो विहित की जाए, किसी रजिस्ट्रीकृत व्यक्ति द्वारा ; या

(दो) किसी रजिस्ट्रीकृत व्यक्ति द्वारा, जिसने कर के संदाय में व्यतिक्रम किया है और जहां ऐसा व्यतिक्रम ऐसी अवधि के लिए, जो विहित की जाये, निरंतर रहा है; या

(तीन) किसी रजिस्ट्रीकृत व्यक्ति द्वारा, जिसके द्वारा संदेय आउटपुट कर ऐसी अवधि के दौरान, जो विहित की जाए, उक्त उपधारा के अधीन उसके द्वारा प्रस्तुत जावक पूर्तियों के विवरण के अनुसार, ऐसी सीमा द्वारा, जो विहित की जाए, उक्त अवधि के

दौरान उसके द्वारा सदत्त आउटपुट कर से अधिक है; या

(चार) किसी रजिस्ट्रीकृत व्यक्ति द्वारा, जिसने ऐसी अवधि के दौरान, जो विहित की जाए, उस रकम के इनपुट कर के प्रत्यय का लाभ लिया है, जो उस प्रत्यय से, खंड (क) के अनुसार ऐसी सीमा तक अधिक है, जो विहित की जाए ; या

(पांच) किसी रजिस्ट्रीकृत व्यक्ति द्वारा, जिसने ऐसी शर्तों और निर्बंधनों के अध्यधीन रहते हुए, जो विहित किए जाएं, धारा 49 की उपधारा (12) के उपबंधों के अनुसार अपने कर दायित्व के निर्वहन में व्यतिक्रम किया है ; या

(छः) ऐसे व्यक्तियों के अन्य वर्ग द्वारा, जो विहित किए जाएं।”

धारा 39 का संशोधन.

7.

मूल अधिनियम की धारा 39 में,—

(क) उपधारा (5) में, शब्द “बीस” के स्थान पर, शब्द “तेरह” प्रतिस्थापित किया जाये;

(ख) उपधारा (7) में, प्रथम परंतुक के स्थान पर, निम्नलिखित परंतुक प्रतिस्थापित किया जाये, अर्थात्:—

“परंतु प्रत्येक रजिस्ट्रीकृत व्यक्ति, जो उपधारा (1) के परंतुक के अधीन विवरणी प्रस्तुत कर रहा है, सरकार को ऐसे प्ररूप और रीति में तथा ऐसे समय के भीतर, जो विहित किया जाए,—

(क) माल या सेवाओं या दोनों की आवक और जावक पूर्तियों को गणना में लेते हुए लाभ लिए गए इनपुट कर प्रत्यय, संदेय कर और मास के दौरान ऐसी अन्य विशिष्टियों के समतुल्य कर की रकम; या

(ख) खंड (क) में निर्दिष्ट रकम के स्थान पर ऐसी रीति में और ऐसी शर्तों और निर्बंधनों के

अध्यधीन रहते हुए, जो विहित किए जाएं,  
अवधारित रकम,

का संदाय करेगा।”

(ग) उपधारा (9) में,—

(एक) शब्द तथा अंक “धारा 34 और धारा 38 के  
उपबंधों के अध्यधीन यदि” के स्थान पर, शब्द  
“जहाँ” प्रतिस्थापित किया जाये;

(दो) परंतुक में, शब्द “सितंबर मास के लिए या  
वित्तीय वर्ष की समाप्ति के पश्चात् दूसरी  
तिमाही के लिए” के स्थान पर, शब्द “तीस  
नवंबर” प्रतिस्थापित किया जाये;

(घ) उपधारा (10) में, शब्द “विवरणी नहीं दी गई है।”  
के स्थान पर, निम्नलिखित प्रतिस्थापित किया  
जाये, अर्थात् :-

“या उक्त कर अवधि के लिए धारा 37 की  
उपधारा (1) के अधीन जावक पूर्ति के ब्यौरे उसके  
द्वारा प्रस्तुत नहीं किए गए है :

परंतु सरकार, परिषद् की अनुशंसा पर,  
अधिसूचना द्वारा, ऐसी शर्तों और निर्बंधनों के  
अध्यधीन रहते हुए, जो उसमें विनिर्दिष्ट की जाये,  
किसी रजिस्ट्रीकृत व्यक्ति या रजिस्ट्रीकृत व्यक्तियों  
के किसी वर्ग को विवरणी प्रस्तुत करने के लिए  
अनुज्ञात कर सकेगी, यद्यपि उसने एक या अधिक  
पूर्व कर अवधियों के लिए विवरणियां प्रस्तुत नहीं  
की हों या उक्त कर अवधि के लिए धारा 37 की  
उपधारा (1) के अधीन जावक पूर्ति के ब्यौरे प्रस्तुत  
नहीं किए हों।”

8. मूल अधिनियम की धारा 41 के स्थान पर, निम्नलिखित धारा धारा 41 का संशोधन.  
प्रतिस्थापित की जाये, अर्थात् :-

“41. इनपुट कर प्रत्यय का उपभोग.—(1) प्रत्येक रजिस्ट्रीकृत  
व्यक्ति, ऐसी शर्तों और निर्बंधनों के अध्यधीन रहते हुए, जो  
विहित की जाएं, अपनी विवरणी में स्व-निर्धारिती के रूप में  
पात्र इनपुट कर के प्रत्यय का उपभोग करने का हकदार  
होगा और ऐसी रकम उसके इलैक्ट्रॉनिक जमा खाते में जमा  
की जाएगी।

(2) माल या सेवाओं या दोनों की ऐसी पूर्ति के संबंध में उपधारा (1) के अधीन रजिस्ट्रीकृत व्यक्ति द्वारा उपभोग किया गया इनपुट कर प्रत्यय, उस पर संदेय कर, पूर्तिकर्ता द्वारा संदत्त नहीं किया गया है, वह उक्त व्यक्ति द्वारा ऐसी रीति में, जो विहित की जाये, लागू ब्याज के साथ उत्क्रमित किया जायेगा :

परंतु जहाँ उक्त पूर्तिकर्ता, पूर्वोक्त पूर्ति के संबंध में संदेय कर का भुगतान करता है, उक्त रजिस्ट्रीकृत व्यक्ति उसके द्वारा उत्क्रमित जमा की रकम ऐसी रीति में, जो विहित की जाए, पुनः प्राप्त कर सकेगा ।”

- धारा 42, 43 और 43क का लोप. 9. मूल अधिनियम की धारा 42, 43 और 43क का लोप किया जाये ।
- धारा 47 का संशोधन. 10. मूल अधिनियम की धारा 47 की उपधारा (1) में,—  
 (क) शब्द “या अंतर्गामी” का लोप किया जाये;  
 (ख) शब्द तथा अंक “या धारा 38” का लोप किया जाये;  
 तथा  
 (ग) शब्द तथा अंक “धारा 39 या धारा 45” के पश्चात्, शब्द तथा अंक “या धारा 52” अंतःस्थापित किया जाये ।
- धारा 48 का संशोधन. 11. मूल अधिनियम की धारा 48 की उपधारा (2) में, शब्द तथा अंक “धारा 38 के अधीन अंतर्गामी प्रदायों के ब्यौरे” का लोप किया जाये ।
- धारा 49 का संशोधन. 12. मूल अधिनियम की धारा 49 में,—  
 (क) उपधारा (2) में, शब्द तथा अंक “या धारा 43क” का लोप किया जाये;  
 (ख) उपधारा (4) में, शब्द “ऐसी शर्तों” के पश्चात्, शब्द “और निर्बंधनों” अंतःस्थापित किया जाये;  
 (ग) उपधारा (11) के पश्चात्, निम्नलिखित उपधारा अंतःस्थापित की जाये, अर्थात् :—  
 “(12) इस अधिनियम में अंतर्विष्ट किसी बात के होते हुए भी, सरकार, परिषद् की अनुशंसा पर, इस अधिनियम के अधीन या एकीकृत माल और सेवा कर अधिनियम, 2017 के अधीन, जावक कर दायित्व के ऐसे अधिकतम भाग को विनिर्दिष्ट



कर सकेगी, जिसे रजिस्ट्रीकृत व्यक्ति या रजिस्ट्रीकृत व्यक्तियों के किसी वर्ग द्वारा, ऐसी शर्तों और निर्बंधनों के अधीन रहते हुए, इलेक्ट्रॉनिक जमा खाते के माध्यम से चुकाया जा सकेगा।”

13. मूल अधिनियम की धारा 50 की उपधारा (3) के स्थान पर, निम्नलिखित उपधारा प्रतिस्थापित की जाये और जो भूतलक्षी प्रभाव से 1 जुलाई, 2017 से प्रतिस्थापित समझी जायेगी, अर्थात्:-

“(3) जहाँ इनपुट कर प्रत्यय का गलत उपभोग और उपयोग किया गया है, रजिस्ट्रीकृत व्यक्ति, ऐसे गलत उपभोग और उपयोग किए गए इनपुट कर प्रत्यय पर, शासन द्वारा, परिषद् की अनुशंसाओं पर अधिसूचित की जाने वाली चौबीस प्रतिशत से अनधिक दर पर ब्याज का संदाय करेगा और ब्याज की गणना ऐसी रीति में, जो विहित की जाए, की जाएगी।”

धारा 50 का संशोधन.

14. मूल अधिनियम की धारा 52 की उपधारा (6) के परंतुक में, शब्द “सितंबर मास का विवरण प्रस्तुत करने के लिए सम्यक् तारीख” के स्थान पर, शब्द “तीस नवंबर” प्रतिस्थापित किया जाये।
15. मूल अधिनियम की धारा 54 में,-

धारा 52 का संशोधन.

(क) उपधारा (1) के परंतुक में, शब्द तथा अंक “धारा 39 के अधीन प्रस्तुत विवरणी में ऐसे प्रतिदाय का ऐसी रीति” के स्थान पर, शब्द “ऐसे प्रतिदाय का ऐसे प्ररूप और ऐसी रीति” प्रतिस्थापित किया जाये;

(ख) उपधारा (2) में, शब्द “छः मास” के स्थान पर, शब्द “दो वर्ष” प्रतिस्थापित किया जाये;

(ग) उपधारा (10) में, शब्द, अंक तथा चिन्ह “उपधारा (3) के अधीन” का लोप किया जाये;

(घ) उपधारा (14) के स्पष्टीकरण के सरल कमांक (2) की प्रविष्टि (ख) के पश्चात्, निम्नलिखित प्रविष्टि अंतःस्थापित की जाये, अर्थात्:-

“(खक) विशेष आर्थिक जोन विकासकर्ता या विशेष आर्थिक जोन इकाई को शून्य दर पर माल या सेवाओं अथवा दोनों की पूर्ति की दशा में, जहाँ, यथास्थिति, उन्हें ऐसी पूर्ति

धारा 54 का संशोधन.

या ऐसी पूर्ति में प्रयुक्त इनपुट या इनपुट सेवाओं के संबंध में संदत्त कर का प्रतिदाय उपलब्ध है, ऐसी पूर्तियों के संबंध में धारा 39 के अधीन विवरणी प्रस्तुत करने के लिए नियत तारीख;”

अटल नगर, दिनांक 4 मई 2023

क्र. 5742/डी. 55/21-अ/प्रारू./छ.ग./23. — भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में इस विभाग का समसंख्यक अधिनियम दिनांक 04-05-2023 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
**मोहन प्रसाद गुप्ता**, अतिरिक्त सचिव.

**CHHATTISGARH ACT**  
**(No. 11 of 2023)**  
**THE CHHATTISGARH GOODS AND SERVICES TAX**  
**(AMENDMENT) ACT, 2023.**

An Act further to amend the Chhattisgarh Goods and Services Tax Act, 2017 (No. 7 of 2017).

Be it enacted by the Chhattisgarh Legislature in the Seventy-Fourth Year of the Republic of India, as follows:-

1. (1) This Act may be called the Chhattisgarh Goods and Services Tax (Amendment) Act, 2023. **Short title and commencement.**
- (2) It shall come into force on such date as the State Government may, by Notification in the Official Gazette, appoint:  

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.
2. In the Chhattisgarh Goods and Services Tax Act, 2017 (No. 7 of 2017), (hereinafter referred to as the Principal Act), in Section 16,— **Amendment of Section 16.**

(a) in sub-section (2),—

(i) after clause (b), the following clause shall be inserted, namely:—

“(ba) the details of input tax credit in respect of the said supply communicated to such registered person under Section 38 has not been restricted;”

(ii) in clause (c), the words and figure “or Section 43A” shall be omitted.

(b) in sub-section (4), for the words and figures “due date of furnishing of the return under Section 39 for the month of September”, the words “thirtieth day of November” shall be substituted.

**Amendment of  
Section 29.**

**3.** In sub-section (2) of Section 29 of the Principal Act, —

(a) in clause (b), for the words “returns for three consecutive tax periods”, the words “the return for a financial year beyond three months from the due date of furnishing

the said return” shall be substituted;

(b) in clause (c), for the words “a continuous period of six months”, the words “such continuous tax period as may be prescribed” shall be substituted.

4. In sub-section (2) of Section 34 of the Principal Act, for the word “September”, the words “the thirtieth day of November” shall be substituted.

**Amendment of  
Section 34.**

5. In Section 37 of the Principal Act,—

**Amendment of  
Section 37.**

(a) in sub-section (1), —

(i) for the words “shall furnish, electronically,”, the words “shall furnish, electronically, subject to such conditions and restrictions and” shall be inserted;

(ii) for the words “shall be communicated to the recipient of the said supplies within such time and in such manner as may be prescribed”, the words “shall, subject to such conditions and

restrictions, within such time and in such manner as may be prescribed, be communicated to the recipient of the said supplies” shall be substituted;

(iii) the first proviso shall be omitted;

(iv) in the second proviso, for the words “Provided further that”, the words “Provided that” shall be substituted;

(v) in the third proviso, for the words “Provided also that”, the words “Provided further that” shall be substituted;

(b) sub-section (2) shall be omitted;

(c) in sub-section (3),—

(i) the words and figures “and which have remained unmatched under Section 42 or Section 43” shall be omitted;

(ii) in the first proviso, for the words and figure “the month of September”, the words

“the thirtieth day of November” shall be substituted;

(d) after sub-section (3), the following sub-section shall be added, namely:—

“(4) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period, if the details of outward supplies for any of the previous tax periods has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies under sub-section (1), even if he has not furnished the details of outward

supplies for one or more previous tax periods.”

**Amendment of  
Section 38.**

6. For Section 38 of the Principal Act, the following Section shall be substituted, namely:—

**“38.Communication of details  
of inward supplies and  
input tax credit.-**

(1) The details of outward supplies furnished by the registered persons under sub-section (1) of Section 37 and of such other supplies as may be prescribed, and an auto-generated statement containing the details of input tax credit shall be made available electronically to the recipients of such supplies in such form and manner, within such time, and subject to such conditions and restrictions, as may be prescribed.

(2) The auto-generated statement under sub-section (1) shall consist of—

- (a) details of inward supplies in respect of which credit of input



tax may be available to the recipient; and

- (b) details of supplies in respect of which such credit cannot be availed, whether wholly or partly, by the recipient, on account of the details of the said supplies being furnished under sub-section (1) of Section 37,—
- (i) by any registered person within such period of taking registration as may be prescribed; or
- (ii) by any registered person, who has defaulted in payment of tax and where such default has continued for such period as may be prescribed; or
- (iii) by any registered person, the output tax payable by whom in accordance with the statement of

outward supplies furnished by him under the said sub-section during such period, as may be prescribed, exceeds the output tax paid by him during the said period by such limit as may be prescribed; or

(iv) by any registered person who, during such period as may be prescribed, has availed credit of input tax of an amount that exceeds the credit that can be availed by him in accordance with clause (a), by such limit as may be prescribed; or

(v) by any registered person, who has defaulted in discharging his tax liability in accordance with the provisions of sub-section (12) of Section 49 subject

to such conditions  
and restrictions as  
may be prescribed;  
or

(vi) by such other class  
of persons as may  
be prescribed.”

7. In Section 39 of the Principal  
Act,—

**Amendment of  
Section 39.**

(a) in sub-section (5), for the  
word “twenty”, the word  
“thirteen” shall be  
substituted;

(b) in sub-section (7), for the  
first proviso, the following  
proviso shall be  
substituted, namely: —

“Provided that every  
registered person  
furnishing return under  
the proviso to sub-section  
(1) shall pay to the  
Government, in such form  
and manner, and within  
such time, as may be  
prescribed,—

(a) an amount equal to  
the tax due taking  
into account inward  
and outward supplies  
of goods or services or  
both, input tax credit  
availed, tax payable  
and such other

particulars during a month; or

(b) in lieu of the amount referred to in clause (a), an amount determined in such manner and subject to such conditions and restrictions as may be prescribed.”

(c) in sub-section (9),—

(i) for the words and figures “Subject to the provisions of Sections 37 and 38, if”, the word “Where” shall be substituted;

(ii) in the proviso, for the words “the due date for furnishing of return for the month of September or second quarter”, the words “the thirtieth day of November” shall be substituted;

(d) in sub-section (10), for the words “has not been furnished by him”, the following shall be substituted, namely:—

“or the details of outward supplies under sub-section (1) of Section 37 for the said tax period has not been furnished by him:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return, even if he has not furnished the returns for one or more previous tax periods or has not furnished the details of outward supplies under sub-section (1) of Section 37 for the said tax period.”

8. For Section 41 of the Principal Act, the following Section shall be substituted, namely:—

**Amendment of  
Section 41.**

**“41. Availment of input tax credit.-(1)**Every registered person shall, subject to such conditions and restrictions as may be

prescribed, be entitled to avail the credit of eligible input tax, as self-assessed, in his return and such amount shall be credited to his electronic credit ledger.

- (2) The credit of input tax availed by a registered person under sub-section (1) in respect of such supplies of goods or services or both, the tax payable whereon has not been paid by the supplier, shall be reversed along with applicable interest, by the said person in such manner as may be prescribed:

Provided that where the said supplier makes payment of the tax payable in respect of the aforesaid supplies, the said registered person may re-avail the amount of credit reversed by him in such manner as may be prescribed.”

**Omission of  
Section 42, 43  
and 43A.**

9. Section 42, 43 and 43A of the Principal Act shall be omitted.

10. In sub-section (1) of Section 47 of the Principal Act,—
- Amendment of Section 47.**
- (a) the words “or inward” shall be omitted;
- (b) the words and figures “or Section 38” shall be omitted; and
- (c) after the words and figures “Section 39 or Section 45”, the words and figures “or Section 52” shall be inserted.
11. In sub-section (2) of Section 48 of the Principal Act, the words, and figure “the details of inward supplies under Section 38” shall be omitted.
- Amendment of Section 48.**
12. In Section 49 of the Principal Act,—
- Amendment of Section 49.**
- (a) in sub-section (2), the words and figure “or Section 43A” shall be omitted;
- (b) in sub-section (4), after the words “subject to such conditions”, the word “and restrictions” shall be inserted;
- (c) after sub-section (11), the following sub-section shall be inserted, namely:—



“(12) Notwithstanding anything contained in this Act, the Government may, on the recommendations of the Council, subject to such conditions and restrictions, specify such maximum proportion of output tax liability under this Act or under the Integrated Goods and Services Tax Act, 2017 which may be discharged through the electronic credit ledger by a registered person or a class of registered persons, as may be prescribed.”

**Amendment of  
Section 50.**

**13.**

For sub-section (3) of Section 50 of the Principal Act, the following sub-section shall be substituted and shall be deemed to have been substituted with effect from the 1<sup>st</sup> day of July, 2017, retrospectively, namely:—

“(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent, as

may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed.”

14. In proviso of sub-section (6) of Section 52 of the Principal Act, for the words “due date for furnishing of statement for the month of September”, the words “thirtieth day of November” shall be substituted.

**Amendment of  
Section 52.**

15. In Section 54 of the Principal Act, —

**Amendment of  
Section 54.**

(a) in proviso of sub-section (1), for the words and figures “such refund in the return furnished under Section 39 in such manner”, the words “such refund in such form and such manner” shall be substituted;

(b) in sub-section (2), for the words “six months”, the words “two years” shall be substituted;

(c) in sub-section (10), the words, symbols and figure “under sub-section (3)” shall be omitted;

(d) after entry (b) of serial

number (2) of Explanation of sub-section (14), the following entry shall be inserted, namely:—

“(ba) in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under Section 39 in respect of such supplies;”

“बिजनेस पोस्ट के अन्तर्गत डाक शुल्क के नगद भुगतान (बिना डाक टिकट) के प्रेषण हेतु अनुमत. क्रमांक जी.2-22-छत्तीसगढ़ गजट / 38 सि. से. भिलाई. दिनांक 30-05-2001.”



पंजीयन क्रमांक  
“छत्तीसगढ़/दुर्ग/09/2013-2015.”

# छत्तीसगढ़ राजपत्र

(असाधारण)  
प्राधिकार से प्रकाशित

क्रमांक 162]

रायपुर, गुरुवार, दिनांक 4 अप्रैल 2024 — चैत्र 15, शक 1946

विधि और विधायी कार्य विभाग  
मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर

अटल नगर, दिनांक 4 अप्रैल 2024

क्र. 3586/डी. 33/21-अ/प्रारू./छ.ग./24. — छत्तीसगढ़ विधान सभा का निम्नलिखित अधिनियम, जिस पर दिनांक 21-03-2024 को राज्यपाल महोदय की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिए प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
उमेश कुमार काटिया, अतिरिक्त सचिव.

## छत्तीसगढ़ अधिनियम (क्रमांक 4 सन् 2024)

### छत्तीसगढ़ माल और सेवा कर (संशोधन) अधिनियम, 2024.

छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (क. 7 सन् 2017) में अग्रतर संशोधन करने हेतु अधिनियम।

भारत गणराज्य के पचहत्तरवें वर्ष में छत्तीसगढ़ विधान मण्डल द्वारा निम्नलिखित रूप में यह अधिनियमित हो—

- संक्षिप्त नाम एवं प्रारंभ.
- (1) यह अधिनियम छत्तीसगढ़ माल और सेवा कर (संशोधन) अधिनियम, 2024 कहलायेगा।
  - (2) यह उस तारीख की प्रवृत्त होगा, जिसे राज्य सरकार, राजपत्र में अधिसूचना द्वारा, नियत करे।

परंतु इस अधिनियम के विभिन्न उपबंधों के लिए विभिन्न तारीखें नियत की जा सकेंगी और ऐसे उपबंध में इस अधिनियम के प्रारंभ के प्रति किसी निर्देश का यह अर्थ लगाया जायेगा कि वह उस उपबंध के प्रवृत्त होने के प्रतिनिर्देश है।

- धारा 2 का संशोधन.
2. छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (क. 7 सन् 2017) (जो इसमें इसके पश्चात् मूल अधिनियम के रूप में निर्दिष्ट है) की धारा 2 में—

- (1) खंड (50) के पश्चात्, निम्नलिखित अंतःस्थापित किया जाये, अर्थात् :-

“(50क) “ऑनलाइन गेम खेलना” से अभिप्रेत है इंटरनेट या इलेक्ट्रॉनिक नेटवर्क पर गेम की प्रस्थापना और इसमें ऑनलाइन धन संबंधी गेम खेलना भी शामिल है;

(50ख) “ऑनलाइन धन संबंधी गेम खेलना” से अभिप्रेत है ऐसा ऑनलाइन गेम खेलना, जिसमें खिलाड़ी किसी आयोजन सहित गेम, स्कीम, प्रतिस्पर्धा या कोई अन्य क्रियाकलाप या प्रक्रिया में, धन या धन के मूल्य, जिसके अंतर्गत आभासी डिजिटल आस्तियां भी हैं, को जीतने की प्रत्याशा में, धन या धन के मूल्य, जिसके अंतर्गत आभासी डिजिटल आस्तियां भी हैं, का संदाय

या जमा करता है, चाहे इसका परिणाम या निष्पादन कौशल, अवसर या दोनों पर आधारित हो या नहीं, तथा चाहे वह तत्समय प्रवृत्त किसी अन्य विधि के अधीन अनुज्ञेय हो या नहीं;”

(2) खंड (102) के पश्चात्, निम्नलिखित अंतःस्थापित किया जाये, अर्थात् :-

“(102क) “विनिर्दिष्ट अनुयोज्य दावे” से अभिप्रेत है—

(i)	दांव लगाने;
(ii)	कैसिनो;
(iii)	घूतक्रीड़ा;
(iv)	घुड़दौड़;
(v)	लाटरी; या
(vi)	ऑनलाइन धन संबंधी गेम खेलना,

में अंतर्वलित या उनके माध्यम से अनुयोज्य दावा;”

(3) खंड (105) के पश्चात्, निम्नलिखित अंतःस्थापित किया जाये, अर्थात् :-

“परंतु कोई व्यक्ति, जो प्रत्यक्ष या अप्रत्यक्ष रूप से, विनिर्दिष्ट अनुयोज्य दावों की पूर्ति की व्यवस्था या प्रबंध करता है, जिसमें वह व्यक्ति भी शामिल है, जो ऐसे प्रदाय के लिए डिजिटल या इलेक्ट्रॉनिक प्लेटफॉर्म का स्वामी है या उसका प्रचालन या प्रबंधन करता है, को ऐसे अनुयोज्य दावों का प्रदायकर्ता समझा जाएगा, चाहे ऐसे अनुयोज्य दावों, उसके द्वारा या उसके माध्यम से प्रदाय किए जाते हों और चाहे ऐसे अनुयोज्य दावों के प्रदाय के लिए धन या धन के मूल्य, जिसके अंतर्गत आभासी डिजिटल आस्तियां भी हैं, में प्रतिफल उसको या उसके माध्यम से संदत्त या सूचित किए जाते हैं या किसी भी रीति में उसके निवर्तन

के लिये रखे जाते हैं, और इस अधिनियम के सभी उपबंध विनिर्दिष्ट अनुयोज्य दावों के ऐसे प्रदायकर्ता को लागू होंगे, मानों वह ऐसे अनुयोज्य दावों का प्रदाय करने के संबंध में कर का संदाय करने के लिए दायी प्रदायकर्ता हो।”

(4) खंड (117) के पश्चात्, निम्नलिखित अंतःस्थापित किया जाये, अर्थात् :-

“(117क) “आभासी डिजिटल आस्ति” का वही अर्थ होगा, जैसा कि आय-कर अधिनियम, 1961 (1961 का 43) की धारा 2 के खंड (47क) में उसके लिये समनुदेशित है;”

- |                    |    |  |
|--------------------|----|--|
| धारा 10 का संशोधन. | 3. | <p>मूल अधिनियम की धारा 10 में,—</p> <p>(1) उपधारा (2) के खंड (घ) में, शब्द “माल या” का लोप किया जाये; और</p> <p>(2) उपधारा (2क) के खंड (ग) में, शब्द “माल या” का लोप किया जाये।</p>  |
| धारा 16 का संशोधन. | 4. | <p>मूल अधिनियम की धारा 16 की उपधारा (2) में,—</p> <p>(1) द्वितीय परन्तुक में, वाक्यांश “उस पर ब्याज के साथ, ऐसी रीति में, जो विहित की जाए, उसके आउटपुट कर दायित्व में जोड़ दिया जाएगा” के स्थान पर, वाक्यांश “धारा 50 के अधीन संदेय ब्याज के साथ, ऐसी रीति में, जो विहित की जाए, उसके द्वारा संदत्त किया जाएगा” प्रतिस्थापित किया जाये; और</p> <p>(2) तृतीय परन्तुक में, वाक्यांश “उसके द्वारा किए गए संदाय” के स्थान पर, वाक्यांश “उसके द्वारा आपूर्तिकर्ता को किए गए संदाय” प्रतिस्थापित किए जाएंगे।</p> |
| धारा 17 का संशोधन. | 5. | <p>मूल अधिनियम की धारा 17 में,—</p> <p>(1) उपधारा (3) के स्पष्टीकरण के स्थान पर, निम्नलिखित प्रतिस्थापित किया जाये, अर्थात् :-</p> <p>“स्पष्टीकरण— इस उपधारा के प्रयोजनों के लिये अभिव्यक्ति “छूट-प्राप्त प्रदाय का मूल्य” में,</p>  |

(i) अनुसूची 3 के पैरा 5 में विनिर्दिष्ट कार्य-कलापों या संव्यवहारों का मूल्य; और

(ii) अनुसूची 3 के पैरा 8 के खण्ड (क) में विनिर्दिष्ट ऐसे कार्य-कलापों या संव्यवहारों का मूल्य, जो विहित की जाए,

के सिवाय अनुसूची 3 में विनिर्दिष्ट कार्यकलापों या संव्यवहारों का मूल्य सम्मिलित नहीं होगा।”

(2) उपधारा (5) के खंड (च) के पश्चात्, निम्नलिखित अंतःस्थापित किया जाये, अर्थात् :-

“(च क) कराधेय व्यक्ति द्वारा प्राप्त किये गये माल या सेवाओं या दोनों का, कंपनी अधिनियम, 2013 (2013 का 18) की धारा 135 में निर्दिष्ट निगम सामाजिक उत्तरदायित्व के अधीन उसकी बाध्यताओं से संबंधित कार्यकलापों के लिए उपयोग किया जाता है या उपयोग किया जाना आशयित है;”

6. मूल अधिनियम की धारा 23 की उपधारा (2) के स्थान पर, निम्नलिखित प्रतिस्थापित किया जाये, अर्थात् :-

धारा 23 का संशोधन.

“(2) धारा 22 की उपधारा (1) या धारा 24 में अंतर्विष्ट किसी तद्व्यतिकूल बात के होते हुए भी, सरकार, परिषद् की सिफारिशों पर, अधिसूचना द्वारा, ऐसी शर्तों और निर्बंधनों के अधीन, जो उसमें विनिर्दिष्ट किये जाए, उन व्यक्तियों, जिन्हें इस अधिनियम के तहत रजिस्ट्रीकरण प्राप्त करने से छूट दिया जा सकता हो, की श्रेणी विनिर्दिष्ट कर सकेगी।

टीप- उपरोक्त उपधारा (2) को 1 जुलाई, 2017 से प्रवृत्त किया गया समझा जायेगा।”

7. मूल अधिनियम की धारा 24 के खंड (xi) के स्थान पर, निम्नलिखित प्रतिस्थापित किया जाये, अर्थात्:-

धारा 24 का संशोधन.

“(xi) रजिस्ट्रीकृत व्यक्ति से भिन्न, प्रत्येक व्यक्ति, जो भारत से बाहर के स्थान से भारत के व्यक्तियों को ऑनलाईन



सूचना और डाटा आधारित पहुंच या सुधार सेवायें, प्रदान करता हो;

(xi)क) भारत से बाहर किसी स्थान से, भारत में किसी व्यक्ति को ऑनलाइन धन संबंधी गेम खेलने की पूर्ति करने वाला प्रत्येक व्यक्ति; और”

धारा 30 का संशोधन.

8. मूल अधिनियम की धारा 30 की उपधारा (1) में,—

(1) वाक्यांश “तीस दिन के भीतर ऐसे अधिकारी को विहित रीति से” के स्थान पर, वाक्यांश “ऐसे तरीके एवं ऐसे समय और निर्बंधनों एवं शर्तों, जैसा कि विहित किया जाये, के अध्यक्षीन रहते हुये, ऐसे अधिकारी को” प्रतिस्थापित किया जाएगा।

(2) परंतुक का लोप किया जाये।

धारा 37 का संशोधन.

9. मूल अधिनियम की धारा 37 की उपधारा (4) के पश्चात्, निम्नलिखित अंतःस्थापित किया जाये, अर्थात्:—

“(5) किसी रजिस्ट्रीकृत व्यक्ति को उपधारा (1) के अधीन किसी कर अवधि के लिए जावक पूर्तियों के ब्यौरे, उक्त ब्यौरे प्रस्तुत करने की नियत तारीख से तीन वर्ष के अवसान के पश्चात्, प्रस्तुत करने के लिए अनुज्ञात नहीं किया जाएगा;

परंतु सरकार, परिषद् की सिफारिशों पर, अधिसूचना द्वारा, ऐसे निर्बंधनों और शर्तों के अध्यक्षीन रहते हुए, जैसा कि उसमें विनिर्दिष्ट किया जाये, किसी रजिस्ट्रीकृत व्यक्ति या रजिस्ट्रीकृत व्यक्तियों के वर्ग को उपधारा (1) के अधीन किसी कर अवधि के लिए जावक पूर्तियों के ब्यौरे प्रस्तुत करने के लिए उक्त ब्यौरों को प्रस्तुत करने की नियत तारीख से तीन वर्ष के अवसान के पश्चात् भी, अनुज्ञात कर सकेगी।”

धारा 39 का संशोधन.

10. मूल अधिनियम की धारा 39 की उपधारा (10) के पश्चात्, निम्नलिखित जोड़ा जाये, अर्थात्:—

“(11) किसी रजिस्ट्रीकृत व्यक्ति को, किसी कर अवधि के लिए, विवरणी प्रस्तुत करने की नियत तारीख से तीन वर्ष के अवसान के

पश्चात्, उक्त विवरणी प्रस्तुत करने के लिए अनुज्ञात नहीं किया जाएगा:

परंतु सरकार, परिषद् की सिफारिशों पर, अधिसूचना द्वारा, ऐसे निर्बंधनों और शर्तों के अध्यधीन रहते हुए, जैसा कि उसमें विनिर्दिष्ट किया जाये, किसी रजिस्ट्रीकृत व्यक्ति या रजिस्ट्रीकृत व्यक्तियों के वर्ग को, किसी कर अवधि के लिए विवरणी प्रस्तुत करने के लिए, उक्त विवरणी को प्रस्तुत करने की नियत तारीख से तीन वर्ष के अवसान के पश्चात् भी, अनुज्ञात कर सकेगी।”

11. मूल अधिनियम की धारा 44 में,—

धारा 44 का संशोधन.

(1) वाक्यांश “किसी इनपुट सेवा वितरक से भिन्न” के पूर्व, अंक एवं चिन्ह “(1)” अंतःस्थापित किया जाये; और

(2) उपधारा (1) के पश्चात्, निम्नलिखित जोड़ा जाये, अर्थात् :-

“(2) किसी रजिस्ट्रीकृत व्यक्ति को उपधारा (1) के अधीन किसी वित्तीय वर्ष के लिए वार्षिक विवरणी प्रस्तुत करने की नियत तारीख से तीन वर्ष के अवसान के पश्चात्, उक्त वार्षिक विवरणी प्रस्तुत करने के लिए अनुज्ञात नहीं किया जाएगा:

परंतु सरकार, परिषद् की सिफारिशों पर, अधिसूचना द्वारा ऐसे निर्बंधनों और शर्तों के अध्यधीन रहते हुए, जैसा कि उसमें विनिर्दिष्ट किया जाये, किसी रजिस्ट्रीकृत व्यक्ति या रजिस्ट्रीकृत व्यक्तियों के वर्ग को, उपधारा (1) के अधीन वित्तीय वर्ष के लिए वार्षिक विवरणी प्रस्तुत करने के लिये, उक्त वार्षिक विवरणी को प्रस्तुत करने की नियत तारीख से तीन वर्ष के अवसान के पश्चात् भी, अनुज्ञात कर सकेगी।”

12. मूल अधिनियम की धारा 52 की उपधारा (14) के पश्चात्, निम्नलिखित अंतःस्थापित किया जाये, अर्थात् :-

धारा 52 का संशोधन.

“(15) किसी प्रचालक को, उपधारा (4) के अधीन विवरण प्रस्तुत करने

की नियत तारीख से तीन वर्ष के अवसान के पश्चात्, उक्त विवरण प्रस्तुत करने के लिए अनुज्ञात नहीं किया जाएगा:

परंतु सरकार, परिषद् की सिफारिशों पर, अधिसूचना द्वारा, ऐसे निर्बंधनों और शर्तों के अध्याधीन रहते हुए, जैसा कि उसमें विनिर्दिष्ट किया जाये, किसी प्रचालक या प्रचालकों के वर्ग को उपधारा (4) के अधीन विवरण प्रस्तुत करने के लिये, उक्त विवरणों को प्रस्तुत करने की नियत तारीख से तीन वर्ष की अवधि के अवसान के पश्चात् भी, अनुज्ञात कर सकेगी।”

- धारा 54 का संशोधन. 13. मूल अधिनियम की धारा 54 की उपधारा (6) में, वाक्यांश “जिसके अंतर्गत अनंतिम स्वीकृत इनपुट कर प्रत्यय की रकम नहीं है,” का लोप किया जाये।
- धारा 56 का संशोधन. 14. मूल अधिनियम की धारा 56 में, वाक्यांश “आवेदन की प्राप्ति की तारीख से साठ दिन के अवसान के पश्चात् की तारीख से ऐसे कर का प्रतिदाय करने की तारीख तक” के स्थान पर, वाक्यांश “आवेदन की प्राप्ति की तारीख से साठ दिनों के पश्चात् ऐसे कर के प्रतिदाय की तारीख तक हुए विलम्ब की अवधि के लिए, ऐसी रीति से एवं ऐसे निर्बंधनों एवं शर्तों के अध्याधीन संगणना करते हुए, जैसा कि विहित किया जाये,” प्रतिस्थापित किया जाये।
- धारा 62 का संशोधन. 15. मूल अधिनियम की धारा 62,—
- (1) उपधारा (2) में, शब्द “तीस दिन” के स्थान पर, शब्द “साठ दिन” प्रतिस्थापित किया जाये; और
- (2) उपधारा (2) के पश्चात्, निम्नलिखित जोड़ा जाये, अर्थात् :-

“परंतु जहाँ रजिस्ट्रीकृत व्यक्ति, उपधारा (1) के अधीन निर्धारण आदेश की तामिली के साठ दिनों के अन्दर वैध विवरणी दाखिल करने में विफल रहता हो, वहाँ वह उक्त विवरणी, उक्त निर्धारण आदेश की तामिली के साठ दिनों के पश्चात्, अगले साठ दिनों की अवधि के भीतर, ऐसे विलम्ब की अवधि हेतु एक सौ रूपये प्रतिदिन के अतिरिक्त विलम्ब शुल्क का भुगतान करते हुए, दाखिल कर सकेगा एवं यदि वह इस विस्तारित अवधि के भीतर वैध विवरणी दाखिल कर देता है तो उक्त निर्धारण आदेश को

वापस लिया जाना माना जाएगा, किन्तु अधिनियम की धारा 50 की उपधारा (1) के अधीन ब्याज का भुगतान करने अथवा अधिनियम की धारा 47 के अधीन विलम्ब शुल्क का भुगतान करने का दायित्व निरन्तर बना रहेगा।”

16. मूल अधिनियम की धारा 109 के स्थान पर, निम्नलिखित प्रतिस्थापित किया जाये, अर्थात्:- धारा 109 का संशोधन.
- “109. अपीलीय अधिकरणों और उनकी पीठों का गठन.- इस अध्याय के प्रावधानों के अधीन, केन्द्रीय माल और सेवा कर अधिनियम, 2017 (क्र. 12 सन् 2017) के अंतर्गत गठित “माल और सेवा कर अधिकरण”, इस अधिनियम के तहत अपीलीय प्राधिकरण या पुनरीक्षण प्राधिकरण द्वारा पारित आदेशों के विरुद्ध अपीलों की सुनवाई के लिये अपीलीय अधिकरण होगा।”
17. मूल अधिनियम की धारा 110 एवं 114 का लोप किया जाये। धारा 110 एवं 114 का लोप.
18. मूल अधिनियम की धारा 117 में,- धारा 117 का संशोधन.
- (1) उपधारा (1) में, वाक्यांश “राज्य पीठ या अपीलीय अधिकरण की क्षेत्रीय पीठों” के स्थान पर, वाक्यांश “अपीलीय अधिकरण की राज्य पीठों” प्रतिस्थापित किया जाये।
- (2) उपधारा (5) के खंड (क) एवं (ख) में, वाक्यांश “राज्य पीठ या क्षेत्रीय पीठ” के स्थान पर, शब्द “राज्य पीठों” प्रतिस्थापित किया जाये।
19. मूल अधिनियम की धारा 118 की उपधारा (1) के खंड (क) में, वाक्यांश “राष्ट्रीय पीठ या अपीलीय अधिकरण की प्रांतीय पीठों” के स्थान पर, वाक्यांश “अपीलीय अधिकरण की प्रधान पीठ” प्रतिस्थापित की जाये। धारा 118 का संशोधन.
20. मूल अधिनियम की धारा 119 में,- धारा 119 का संशोधन.
- (1) वाक्यांश “राष्ट्रीय या प्रांतीय पीठों” के स्थान पर, शब्द “प्रधान पीठ” प्रतिस्थापित की जाये।
- (2) वाक्यांश “राज्य पीठों या क्षेत्रीय पीठों” के स्थान पर, शब्द “राज्य

पीठों" शब्द प्रतिस्थापित किया जाये।

धारा 122 का  
संशोधन.

21. मूल अधिनियम की धारा 122 की उपधारा (1क) के पश्चात्, निम्नलिखित अंतःस्थापित की जाये, अर्थात् :-

“(1ख) कोई इलेक्ट्रॉनिक वाणिज्य प्रचालक, जो -

(i) इस अधिनियम के अधीन जारी अधिसूचना द्वारा रजिस्ट्रीकरण से छूट प्राप्त व्यक्ति से भिन्न किसी अरजिस्ट्रीकृत व्यक्ति को इसके माध्यम से माल या सेवाओं या दोनों की पूर्ति करने के लिए अनुज्ञात करता है;

(ii) इसके माध्यम से किसी ऐसे व्यक्ति, जो ऐसी अंतर्राज्यिक पूर्ति करने के लिए पात्र नहीं है, के द्वारा माल या सेवाओं या दोनों की अंतर्राज्यिक पूर्ति अनुज्ञात करता है; या

(iii) इस अधिनियम के अधीन रजिस्ट्रीकरण प्राप्त करने से छूट प्राप्त व्यक्ति द्वारा इसके माध्यम से की गई माल की किसी जावक पूर्ति के सही ब्यौरे, धारा 52 की उपधारा (4) के अधीन प्रस्तुत किए जाने वाले विवरण में, प्रस्तुत करने में विफल रहता है;

तो वह दस हजार रुपये या अंतर्वलित कर की रकम, यदि ऐसी पूर्ति धारा 10 के अधीन कर संदाय करने वाले व्यक्ति से भिन्न किसी रजिस्ट्रीकृत व्यक्ति द्वारा की गई होती, के समतुल्य रकम, जो भी उच्चतर हो, की शास्ति का संदाय करने का दायी होगा।”

धारा 132 का  
संशोधन.

22. मूल अधिनियम की धारा 132 की उपधारा (1) में,-

(1) खंड (छ), (ज) और (ट) का लोप किया जाये;

(2) खंड (ठ) में, शब्द, कोष्ठक एवं अक्षर “खंड (क) से खंड (ट)” के स्थान पर, शब्द, कोष्ठक एवं अक्षर “खंड (क) से (च) और खंड (ज) तथा (झ)” प्रतिस्थापित किया जाये;

(3) खंड (iii) में, वाक्यांश “जहां कर अपवंचन” के स्थान पर, वाक्यांश “खंड (ख) में विनिर्दिष्ट किसी अपराध की दशा में, जहां कर अपवंचन” प्रतिस्थापित किया जाये;

(4) खंड (iv) में, शब्द, कोष्ठक और अक्षर "या खंड (छ) या खंड (ज)" का लोप किया जाएगा।

23. मूल अधिनियम की धारा 138 में,—

धारा 138 का  
संशोधन.

(1) उपधारा (1) के प्रथम परंतुक में,—

(i) खंड (क) के स्थान पर, निम्नलिखित प्रतिस्थापित किया जाये,  
अर्थात् :—

"(क) कोई व्यक्ति, जिसे धारा 132 की उपधारा (1) के खंड (क) से खंड (च), खंड (ज), खंड (झ) तथा खंड (ठ) में विनिर्दिष्ट अपराधों में से किन्हीं के संबंध में शमन के लिए एक बार अनुज्ञात किया गया है;"

(ii) खंड (ख) का लोप किया जाये;

(iii) खंड (ग) के स्थान पर, निम्नलिखित प्रतिस्थापित किया जाये, अर्थात् :—

"(ग) कोई व्यक्ति, जो धारा 132 की उपधारा (1) के खंड (ख) के अधीन कोई अपराध करने का अभियुक्त रहा है;"

(iv) खंड (ङ) का लोप किया जाये;

(2) उपधारा (2) में, वाक्यांश "रकम अंतर्वलित कर के दस हजार रुपये या पचास प्रतिशत से, इनमें से जो भी उच्चतर हों, के अधीन रहते हुए और अधिकतम रकम तीस हजार रुपये से अन्यून या कर के एक सौ पचास प्रतिशत, इनमें से जो भी अधिकतम हो," के स्थान पर, वाक्यांश "न्यूनतम रकम, अंतर्वलित कर के पच्चीस प्रतिशत से अन्यून और अधिकतम रकम, अंतर्वलित कर के सौ प्रतिशत से अनधिक" प्रतिस्थापित किया जाये।

24. मूल अधिनियम की धारा 138 के पश्चात्, निम्नलिखित अंतःस्थापित किया जाये, अर्थात्:—

नवीन धारा  
138क का

अंतःस्थापन.

“138क. संक्रमणकालीन उपबंध.— इस अधिनियम के अधीन किए गए संशोधन, दांव लगाने, कैसिनो, छूत क्रीड़ा, घुड़दौड़, लाटरी या ऑनलाइन गेम खेलने को प्रतिषिद्ध, निर्बंधित या विनियमित करने का उपबंध करने वाली तत्समय प्रवृत्त किसी अन्य विधि के उपबंधों पर प्रतिकूल प्रभाव नहीं डालेंगे।”

नवीन धारा  
158क का  
अंतःस्थापन.

25. मूल अधिनियम की धारा 158 के पश्चात्, निम्नलिखित अंतःस्थापित किया जाये, अर्थात् :-

“158क. कराधेय व्यक्ति द्वारा प्रस्तुत की गई सूचना को सम्मति के आधार पर साझा करना—

(1) धारा 133, 152 और 158 में अंतर्विष्ट किसी बात के होते हुए भी, किसी रजिस्ट्रीकृत व्यक्ति द्वारा प्रस्तुत निम्नलिखित ब्यौरों को, उपधारा (2) के उपबंधों के अध्यक्षीन रहते हुए तथा परिषद् की सिफारिशों पर, ऐसी रीति में और ऐसी शर्तों के अध्यक्षीन रहते हुए, जैसा कि विहित किया जाये, सामान्य पोर्टल द्वारा, ऐसी अन्य प्रणालियों के साथ, जैसा कि सरकार द्वारा अधिसूचित किया जाये, साझा किया जा सकेगा, अर्थात् :-

(क) धारा 25 के अधीन रजिस्ट्रीकरण के लिए आवेदन में या धारा 39 या 44 के अधीन दाखिल की गई विवरणी में प्रस्तुत की गई विशिष्टियाँ;

(ख) बीजक के सृजन के लिए सामान्य पोर्टल पर अपलोड की गई विशिष्टियाँ, धारा 37 के अधीन प्रस्तुत जावक पूर्तियों के ब्यौरे और धारा 68 के अधीन दस्तावेजों के सृजन के लिए सामान्य पोर्टल पर अपलोड की गई विशिष्टियाँ;

(ग) ऐसे अन्य ब्यौरे, जैसा कि विहित किया जाये।

(2) उपधारा (1) के अधीन ब्यौरों के साझा करने के प्रयोजनों के लिए, ऐसे प्ररूप और रीति में, जैसा कि विहित किया जाये,

निम्नलिखित की सहमति अभिप्राप्त की जाएगी,—

(क) उपधारा (1) के खंड (क), (ख) और (ग) के अधीन प्रस्तुत ब्यौरों के संबंध में, प्राधिकर्ता; और

(ख) उपधारा (1) के खंड (ख) एवं (ग) के अधीन प्रस्तुत ब्यौरों के संबंध में, प्राधिकर्ता, केवल जहां ऐसे ब्यौरों में प्राधिकर्ता की पहचान संबंधी जानकारी भी शामिल हो।

(3) तत्समय प्रवृत्त किसी विधि में अंतर्विष्ट किसी बात के होते हुए भी, इस धारा के अधीन साझा की गई जानकारी के परिणामिक उद्भूत होने वाले किसी दायित्व के संबंध में सरकार या सामान्य पोर्टल के विरुद्ध कोई कार्यवाई नहीं की जाएगी तथा सुसंगत पूर्ति पर या सुसंगत विवक्षणी के अनुसार कर संदाय करने के दायित्व पर कोई प्रभाव नहीं होगा।”

28.

मूल अधिनियम की अनुसूची 3 में—

अनुसूची 3 का  
संशोधन.

(1) पैरा 8 में, वाक्यांश “लाटरी, दांव और जुआ” के स्थान पर, वाक्यांश “विनिर्दिष्ट अनुयोज्य दायों” प्रतिस्थापित किया जाये; और

(2) स्पष्टीकरण 2 के पश्चात्, निम्नलिखित टीप जोड़ा जाये, अर्थात्—

“टीप— (1) उपरोक्त पैरा 7, 8 तथा स्पष्टीकरण 2 को 1 जुलाई, 2017 से प्रवृत्त किया गया समझा जायेगा।

(2) ऐसे सभी कर का कोई प्रतिदाय नहीं किया जाएगा, जिसे संग्रहित किया गया है, किन्तु जिसे संग्रहित नहीं किया गया होता, यदि उपरोक्त टीप के उपबंध, सभी तात्त्विक समर्थों पर प्रवृत्त हुई होती।

अटल नगर, दिनांक 4 अप्रैल 2024

क्र. 3586/डी. 33/21-अ/प्रारू./छ.ग./24. — भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में इस विभाग का समसंख्यक अधिनियम दिनांक 04-04-2024 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
उमेश कुमार काटिया, अतिरिक्त सचिव.



**CHHATTISGARH ACT**  
**(No. 4 of 2024)**

**THE CHHATTISGARH GOODS AND SERVICES TAX**  
**(AMENDMENT) ACT, 2024.**

An Act further to amend the Chhattisgarh Goods and Services Tax Act, 2017 (No. 7 of 2017).

Be it enacted by the Chhattisgarh Legislature in the Seventy-fifth Year of the Republic of India, as follows: -

**Short title and commencement.**

1. (1) This Act may be called the Chhattisgarh Goods and Services Tax (Amendment) Act, 2024.
- (2) It shall come into force on such date as the State Government may, by Notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

**Amendment of Section 2.**

2. In Section 2 of the Chhattisgarh Goods and Services Tax Act, 2017 (No. 7 of 2017), (hereinafter referred to as the Principal Act),-

- (1) after clause (80), the following shall be inserted, namely:—

“(80A) "online gaming" means offering of a game on the internet or an electronic network and includes online money gaming;

(80B) "online money gaming" means online gaming in which players pay or deposit money or money's worth, including virtual digital assets, in the expectation of winning money or money's worth, including virtual digital assets, in any event including game, scheme, competition or any other activity or process, whether or not its outcome or performance is based on skill, chance or both and whether the same is permissible or otherwise under any other law for the time being in force;”

- (2) after clause (102), the following shall be inserted, namely:—

“(102A) "specified actionable claim" means the actionable claim involved in or by way of—

(i)	betting;
(ii)	casinos;
(iii)	gambling;
(iv)	horse racing;
(v)	lottery; or
(vi)	online money gaming;”

- (3) after clause (105), the following shall be inserted, namely:—

"Provided that a person who organises or arranges, directly or indirectly, supply of specified actionable claims, including a person who owns, operates or manages digital or electronic platform for such supply, shall be deemed to be a supplier of such actionable claims, whether such actionable claims are supplied by him or through him and whether consideration in money or money's worth, including virtual digital assets, for supply of such actionable claims is paid

or conveyed to him or through him or placed at his disposal in any manner, and all the provisions of this Act shall apply to such supplier of specified actionable claims, as if he is the supplier liable to pay the tax in relation to the supply of such actionable claims;"

- (4) after clause (117), the following shall be inserted, namely:—

“(117A)"virtual digital asset" shall have the same meaning as assigned to it in clause (47A) of Section 2 of the Income-tax Act, 1961 (No.43 of 1961);”

3. In Section 10 of the Principal Act,—

**Amendment of Section 10.**

- (1) in clause (d) of sub-section (2), the words "goods or" shall be omitted; and
- (2) in clause (c) of sub-section (2A), the words "goods or" shall be omitted.

4. In sub-section (2) of Section 16 of the Principal Act, —

**Amendment of Section 16.**

- (1) in the second proviso, for the protasis "added to his

output tax liability, along with interest thereon in such manner as may be prescribed", the protasis "paid by him along with interest payable under Section 50 in such manner as may be prescribed" shall be substituted;

- (2) in the third proviso, for the protasis "made by him", the protasis "made by him to the supplier" shall be substituted.

**Amendment of  
Section 17.**

**5.**

In Section 17 of the Principal Act,—

- (1) for Explanation of subsection (3), the following shall be substituted, namely:—

“Explanation- For the purposes of this subsection, the expression “value of exempt supply” shall not include the value of activities or transactions specified in Schedule III,

except,—

- (i) the value of activities or transactions specified in paragraph 5 of the Schedule III; and
- (ii) the value of such activities or

transactions as may be prescribed in clause (a) of paragraph 8 of the Schedule III."

(2) after clause (f) of sub-section (5), the following shall be inserted, namely:—

"(fa) goods or services or both received by a taxable person, which are used or intended to be used for activities relating to his obligations under corporate social responsibility referred to Section 135 of the Companies Act, 2013 (No. 18 of 2013);"

6. For sub-section (2) of Section 23 of the Principal Act, the following shall be substituted, namely:-

"(2) Notwithstanding anything to the contrary contained in sub-section (1) of Section 22 or Section 24, the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, specify

**Amendment of  
Section 23.**

the category of persons who may be exempted from obtaining registration under this Act.

**Note-** Above sub-section (2) shall be deemed to have come into force with effect from the 1<sup>st</sup> day of July, 2017.”

**Amendment of  
Section 24.**

7. For clause (xi) of Section 24 of the Principal Act, the following shall be substituted, namely:—

“(xi) Every person supplying online information and data base access or retrieval services from a place outside India to a person in India, other than a registered person;

(xia) every person supplying online money gaming from a place outside India to a person in India; and”

**Amendment of  
Section 30.**

8. In sub-section (1) of Section 30 of the Principal Act,—

(1) for the protasis "the prescribed manner within thirty days", the protasis "such manner, within such time and subject to such conditions and restrictions, as may be prescribed." shall be substituted;

(2) the proviso shall be omitted.

9. After sub-section (4) of Section 37 of the Principal Act, the following shall be inserted, namely:—

**Amendment of  
Section 37.**

"(5) A registered person shall not be allowed to furnish the details of outward supplies under sub-section (1) for a tax period after the expiry of a period of three years from the due date of furnishing the said details:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the details of outward supplies for a tax period under sub-section (1), even after the expiry of the period of three years from the due date of furnishing the said details."

10. After sub-section (10) of Section 39 of the Principal Act, the following shall be added, namely:—

**Amendment of  
Section 39.**

"(11) A registered person shall not be allowed to furnish a return for a tax period



after the expiry of a period of three years from the due date of furnishing the said return:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish the return for a tax period, even after the expiry of the period of three years from the due date of furnishing the said return."

**Amendment of  
Section 44.**

**11.** In Section 44 of the Principal Act,-

(1) before the protasis "Every registered person", the figure and symbol "(1)" shall be inserted; and

(2) after sub-section (1) the following shall be inserted, namely:—

"(2) A registered person shall not be allowed to furnish an annual return under sub-section (1) for a financial year after the expiry of a period of three years from the due date of furnishing the said annual return:

Provided that the Government may, on the recommendations of the Council, by notification, and subject to such conditions and restrictions as may be specified therein, allow a registered person or a class of registered persons to furnish an annual return for a financial year under sub-section (1), even after the expiry of the period of three years from the due date of furnishing the said annual return."

- 12.** After sub-section (14) of Section 52 of the Principal Act, the following shall be inserted, namely:—

**Amendment of  
Section 52.**

"(15) The operator shall not be allowed to furnish a statement under sub-section (4) after the expiry of a period of three years from the due date of furnishing the said statement:

Provided that the Government may, on the recommendations of the Council, by notification, subject to such conditions and restrictions as may be

specified therein, allow an operator or a class of operators to furnish a statement under sub-section (4), even after the expiry of the said period of three years from the due date of furnishing the said statement."

**Amendment of Section 54.**      **13.**      In sub-section (6) of Section 54 of the Principal Act, the protasis "excluding the amount of input tax credit provisionally accepted," shall be omitted.

**Amendment of Section 56.**      **14.**      In Section 56 of the Principal Act, for the protasis "from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub-section till the date of refund of such tax", the protasis "for the period of delay beyond sixty days from the date of receipt of such application under the said sub-section till the date of refund of such tax, to be computed in such manner and subject to such conditions and restrictions as may be prescribed" shall be substituted.

**Amendment of Section 62.**      **15.**      In Section 62 of the Principal Act,-

(1) in sub-section (2), for the words "thirty days", the words "sixty days" shall be substituted; and

(2) after sub-section (2), the following shall be added, namely:-

"Provided that where the registered person fails to furnish a valid return within sixty days of the service of the assessment order under sub-section (1), he may furnish the same within a further period of sixty days on payment of an additional late fee of one hundred rupees for each day of delay beyond sixty days of the service of the said assessment order and in case he furnishes valid return within such extended period, the said assessment order shall be deemed to have been withdrawn, but the liability to pay interest under sub-section (1) of Section 50 or to pay late fee under Section 47 shall continue."

16. For Section 109 of the Principal Act, the following shall be substituted, namely:—

**Amendment of  
Section 109.**

**"109. Constitution of Appellate Tribunal and Benches Thereof.**- subject to provisions of this Chapter, the "Goods and Services Tax Tribunal"

constituted under the Central Goods and Services Tax Act, 2017 (No.12 of 2017) shall be the Appellate Tribunal for hearing appeals against the order passed by the Appellate Authority or the Revisional Authority under This Act.”

**Omission of  
Section 110 and  
114.**

**17.** Section 110 and 114 of the Principal Act will be omitted.

**Amendment of  
Section 117.**

**18.** In Section 117 of the Principal Act,—

(1) in sub-section (1), for the protasis “State Bench or Area Benches of the Appellate Tribunal”, the protasis “State Benches of the Appellate Tribunal” shall be substituted;

(2) in clause (a) and (b) of sub-section (5), for the protasis “State Bench or Area Benches”, the words “State Benches” shall be substituted.

**Amendment of  
Section 118.**

**19.** In clause (a) of sub-section (1) of Section 118 of the Principal Act, for the protasis “National Bench or Regional Benches of the Appellate Tribunal”, the protasis “Principal Bench of the Appellate Tribunal” shall be substituted.

**20.** In Section 119 of the Principal Act,— **Amendment of Section 119.**

(1) for the protasis “National or Regional Benches”, the words “Principal Bench” shall be substituted;

(2) for the protasis “State Bench or Area Benches”, the words “State Benches” shall be substituted.

**21.** After sub-section (1A) of Section 122 of the Principal Act, the following shall be inserted, namely:— **Amendment of Section 122.**

“(1B)Any electronic commerce operator who—

(i) allows a supply of goods or services or both through it by an unregistered person other than a person exempted from registration by a notification issued under this Act;

(ii) allows an inter-State supply of goods or services or both through it by a person who is not eligible to make such inter-State supply; or

(iii) fails to furnish the correct details, in

the statement to be furnished under sub-section (4) of section 52, of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act,

shall be liable to pay a penalty of ten thousand rupees, or an amount equivalent to the amount of tax involved had such supply been made by a registered person other than a person paying tax under section 10, whichever is higher."

**Amendment of  
Section 132.**

**22.**

In sub-section (1) of Section 132 of the Principal Act,—

- (1) clause (g), (j) and (k) shall be omitted;
- (2) in clause (l), for the words, brackets and letters "clauses (a) to (k)", the words, brackets and letters "clauses (a) to (f) and clauses (h) and (i)" shall be substituted;
- (3) in clause (iii), for the protasis "any other offence", the protasis "an offence specified in clause (b)," shall be substituted;

(4) in clause (iv), the words, brackets and letters "or clause (g) or clause (j)" shall be omitted.

**23.** In Section 138 of the Principal Act,—

**Amendment of  
Section 138.**

(1) in the first proviso of sub-section (1), —

(i) for clause (a), the following shall be substituted, namely:—

"(a) a person who has been allowed to compound once in respect of any of the offences specified in clauses (a) to (f), (h), (i) and (l) of sub-section (1) of section 132;"

(ii) clause (b) shall be omitted;

(iii) for clause (c), the following shall be substituted, namely:—

"(c) a person who has been accused of committing an offence under clause (b) of sub-section (1) of section 132;"

(iv) clause (e) shall be omitted;



(2) in sub-section (2), for the protasis "ten thousand rupees or fifty percent of the tax involved, whichever is higher, and the maximum amount not being less than thirty thousand rupees or one hundred and fifty percent of the tax, whichever is higher", the protasis "twenty-five percent of the tax involved and the maximum amount not being more than one hundred percent of the tax involved" shall be substituted.

**Insertion of new  
Section 138A.**

**24.**

After Section 138 of the Principal Act, the following shall be inserted, namely:-

**"138A. Transitory Provision.-**

The amendments made under this Act shall be without prejudice to provisions of any other law for the time being in force, providing for prohibiting, restricting or regulating betting, casino, gambling, horse racing, lottery or online gaming.

**Insertion of new  
Section 158A.**

**25.**

After Section 158 of the Principal Act, the following shall be inserted, namely:—

**"158A. Consent based sharing  
of information**

**furnished by taxable person.-**

(1) Notwithstanding anything contained in Section 133, 152 and 158, the following details furnished by a registered person may, subject to the provisions of sub-section (2), and on the recommendations of the Council, be shared by the common portal with such other systems as may be notified by the Government, in such manner and subject to such conditions as may be prescribed, namely:—

(a) particulars furnished in the application for registration under Section 25 or in the return filed under Section 39 or 44;

(b) the particulars uploaded on the common portal for preparation

of invoice, the details of outward supplies furnished under Section 37 and the particulars uploaded on the common portal for generation of documents under Section 68;

(c) such other details as may be prescribed.

(2) For the purposes of sharing details under sub-section (1), the consent shall be obtained, of—

(a) the supplier, in respect of details furnished under clauses (a), (b) and (c) of sub-section (1); and

(b) the recipient, in respect of details furnished under clause (b) of sub-section (1), and clause (c) of sub-section (1) only where such details include identity

information of  
the recipient,

in such form and  
manner as may be  
prescribed.

- (3) Notwithstanding anything contained in any law for the time being in force, no action shall lie against the Government or the common portal with respect to any liability arising consequent to information shared under this section and there shall be no impact on the liability to pay tax on the relevant supply or as per the relevant return."

**26.** In Schedule III of the Principal Act,-

**Amendment of  
Schedule-III.**

- (1) in paragraph 6, for the protasis "lottery, betting and gambling" the protasis "specified actionable claims" shall be substituted; and
- (2) after explanation 2, the following shall be added, namely:-

**“Note-**(1) paragraph 7, 8  
and explanation 2

above shall be deemed to have come into force with effect from the 1st day of July, 2017.

(2) No refund shall be made of all the tax which has been collected, but which would not have been so collected, had subsection (1) been in force at all material times.”

“बिजनेस पोस्ट के अन्तर्गत डाक शुल्क के नगद भुगतान ( बिना डाक टिकट ) के प्रेषण हेतु अनुमत. क्रमांक जी.2-22-छत्तीसगढ़ गजट / 38 सि. से. भिलाई, दिनांक 30-05-2001.”



पंजीयन क्रमांक  
“छत्तीसगढ़/दुर्ग/09/2013-2015.”

# छत्तीसगढ़ राजपत्र

(असाधारण)

प्राधिकार से प्रकाशित

क्रमांक 516]

रायपुर, गुरुवार, दिनांक 12 सितम्बर 2024 — भाद्रपद 21, शक 1946

विधि और विधायी कार्य विभाग  
मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर

अटल नगर, दिनांक 12 सितम्बर 2024

क्रमांक 7742/डी. 61/21-अ/प्रारू./छ. ग./24. — छत्तीसगढ़ विधान सभा का निम्नलिखित अधिनियम, जिस पर दिनांक 22-08-2024 को राज्यपाल की अनुमति प्राप्त हो चुकी है, एतद्वारा सर्वसाधारण की जानकारी के लिए प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
अनिल सिन्हा, उप-सचिव.

## छत्तीसगढ़ अधिनियम

(क्रमांक 8 सन् 2024)

छत्तीसगढ़ माल और सेवा कर (संशोधन) अधिनियम, 2024.

छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (क्र. 7 सन् 2017) में अग्रतर संशोधन करने हेतु अधिनियम।

भारत गणराज्य के पचहत्तरवें वर्ष में छत्तीसगढ़ विधान मण्डल द्वारा निम्नलिखित रूप में यह अधिनियमित हो:-

- |                            |     |  |
|----------------------------|-----|--|
| संक्षिप्त नाम एवं प्रारंभ. | 1.  | (1) यह अधिनियम छत्तीसगढ़ माल और सेवा कर (संशोधन) अधिनियम, 2024 कहलायेगा।               |
|                            | (2) | यह उस तारीख को प्रवृत्त होगा, जिसे राज्य सरकार, राजपत्र में अधिसूचना द्वारा, नियत करे: |

परंतु इस अधिनियम के विभिन्न उपबंधों के लिए विभिन्न तारीखें नियत की जा सकेंगी और ऐसे किसी उपबंध में इस अधिनियम के प्रारंभ के किसी निर्देश का यह अर्थ लगाया जायेगा कि यह उस उपबंध के प्रवृत्त होने के प्रति निर्देश है।

- |                   |    |  |
|-------------------|----|--|
| धारा 2 का संशोधन. | 2. | छत्तीसगढ़ माल और सेवा कर अधिनियम, 2017 (जो इसमें इसके पश्चात् मूल अधिनियम के रूप में निर्दिष्ट है) में, धारा 2 के खण्ड (61) के स्थान पर, निम्नलिखित खण्ड प्रतिस्थापित किया जाये, अर्थात्:- |
|-------------------|----|--|

“(61) “इनपुट सेवा वितरक” से माल या सेवाओं या दोनों के ऐसे प्रदायकर्ता का कार्यालय अभिप्रेत है, जो इनपुट सेवाओं की प्राप्ति के मद्दे, जिसके अंतर्गत धारा 8 की उप-धारा (3) या उप-धारा (4) के अधीन कर से दायी सेवाओं के संबंध में बीजक सम्मिलित हैं, धारा 25 में निर्दिष्ट सुभिन्न व्यक्तियों के निमित्त कर बीजक प्राप्त करता है और धारा 20 में उपबंधित रीति में ऐसे बीजकों के संबंध में इनपुट कर प्रत्यय वितरित करने के लिए दायी है:”

3. मूल अधिनियम की धारा 20 के स्थान पर, निम्नलिखित धारा प्रतिस्थापित की जाये, अर्थात् :— धारा 20 का संशोधन।

“20. इनपुट सेवा वितरक द्वारा प्रत्यय के वितरण की रीति.— (1) माल या सेवाओं या दोनों के प्रदायकर्ता का कोई कार्यालय, जो इनपुट सेवाओं की प्राप्ति के भुक्त कर बीजक प्राप्त करता है, जिसके अंतर्गत धारा 9 की उप-धारा (3) या उप-धारा (4) के अधीन कर से दायी सेवाओं के संबंध में बीजक सम्मिलित हैं, धारा 25 में निर्दिष्ट सुभिन्न व्यक्तियों के निमित्त कर बीजक प्राप्त करता है, से धारा 24 के खंड (आठ) के अधीन इनपुट सेवा वितरक के रूप में पंजीकृत होने की अपेक्षा होगी और ऐसे बीजकों के संबंध में इनपुट कर प्रत्यय का वितरण करेगा।

(2) इनपुट सेवा वितरक उसके द्वारा प्राप्त बीजकों पर राज्य कर प्रत्यय या प्रभारित एकीकृत कर का, जिसके अंतर्गत धारा 9 की उप-धारा (3) या उप-धारा (4) के अधीन उसी राज्य में पंजीकृत सुभिन्न व्यक्ति द्वारा संदत्त कर उदग्रहण के अध्याधीन सेवाओं के संबंध में राज्य या एकीकृत कर के प्रत्यय को उक्त इनपुट सेवा वितरक के रूप में, ऐसी रीति में, ऐसे समय के भीतर तथा ऐसे निर्बंधनों और शर्तों के अध्याधीन रहते हुए, जो विहित की जाये, वितरण करेगा।

(3) राज्य कर के प्रत्यय का राज्य कर या एकीकृत कर के रूप में और एकीकृत कर का, एकीकृत कर या राज्य कर के रूप में एक दस्तावेज जारी करके, जिसमें इनपुट कर प्रत्यय की रकम अंतर्विष्ट होगी, ऐसी रीति में, जो विहित की जाये, वितरण किया जाएगा।”

4. मूल अधिनियम की धारा 122 के पश्चात्, निम्नलिखित धारा अंतःस्थापित की जाये, अर्थात् :— नवीन धारा 122क का अंतःस्थापन।

“122क. माल के विनिर्माण में प्रयुक्त कतिपय मशीनों को विशेष प्रक्रिया” के अनुसार रजिस्टर करने में असफलता के लिए शास्ति (1) इस अधिनियम में अंतर्विष्ट किसी बात के होते हुए, जहाँ कोई व्यक्ति, जो माल के विनिर्माण में लगा है, जिसके संबंध में धारा 148 के अधीन मशीनों के पंजीकरण के संबंध में कोई विशेष प्रक्रिया अधिसूचित की गई है, उक्त विशेष प्रक्रिया के उल्लंघन में कार्य करता है, तो वह किसी ऐसी शास्ति के अतिरिक्त, जो अध्याय 15 के अधीन या इस अध्याय के अन्य उपबंधों के अधीन उसके द्वारा संदत्त की गई है या संदेय है, प्रत्येक ऐसी मशीन के लिए, जो ऐसे पंजीकृत नहीं है, एक लाख रूपए की रकम के बराबर किसी शास्ति के लिए दायी होगा।



(2) प्रत्येक ऐसी मशीन, जो ऐसे पंजीकृत नहीं है, उप-धारा (1) के अधीन शास्ति के अतिरिक्त, अभिग्रहण और अधिहरण के लिए दायी होगी :

परंतु ऐसी मशीन का अधिहरण नहीं किया जाएगा, जहाँ

- (क) इस प्रकार अधिरोपित शास्ति का संदाय कर दिया गया है; और
- (ख) ऐसी मशीन का पंजीकरण, शास्ति के आदेश की संसूचना की प्राप्ति से तीन दिन के भीतर, विशेष प्रक्रिया के अनुसार किया गया है ।”

अटल नगर, दिनांक 12 सितम्बर 2024

क्रमांक 7742/डॉ. 61/21-अ/प्रारू./छ. ग./24. — भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में छत्तीसगढ़ माल और सेवा कर (संशोधन) अधिनियम, 2024 (क्रमांक 8 सन् 2024) का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,  
अनिल सिन्हा, उप-सचिव.

**CHHATTISGARH ACT****(No. 8 of 2024)****THE CHHATTISGARH GOODS AND SERVICES TAX****(AMENDMENT) ACT, 2024.**

An Act further to amend the Chhattisgarh Goods and Services Tax Act, 2017 (No. 7 of 2017).

Be it enacted by the Chhattisgarh Legislature in the Seventy-fifth Year of the Republic of India, as follows: -

1. (1) This Act may be called the Chhattisgarh Goods and Services Tax (Amendment) Act, 2024.

**Short title and commencement.**

- (2) It shall come into force on such date as the State Government may, by Notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. In the Chhattisgarh Goods and Services Tax Act, 2017 (hereinafter referred to as the Principal Act), for clause (61) of Section 2, the following clause shall be substituted, namely:—

**Amendment of Section 2.**

“(61)“**Input Service Distributor**” means an office of the supplier of goods or services or both which receives tax invoices towards the receipt of input

services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct persons referred to in Section 25, and liable to distribute the input tax credit in respect of such invoices in the manner provided in Section 20;”

**Amendment of  
Section 20.**

3. For Section 20 of the Principal Act, the following Section shall be substituted, namely:—

**“20. Manner of distribution of credit by Input Service Distributor.-**

(1) Any office of the supplier of goods or services or both which receives tax invoices towards the receipt of input services, including invoices in respect of services liable to tax under sub-section (3) or sub-section (4) of Section 9, for or on behalf of distinct persons referred to in Section 25, shall be required to be registered as Input Service Distributor under clause (viii) of Section 24 and shall distribute the input tax credit in respect of such invoices.

(2) The Input Service Distributor shall distribute the credit of state tax or integrated tax charged on invoices received by him, including the credit of state or integrated tax in respect of services subject to levy of tax under sub-section (3) or sub-section (4) of Section 9 paid by a distinct person

registered in the same State as the said Input Service Distributor, in such manner, within such time and subject to such restrictions and conditions as may be prescribed.

(3) The credit of state tax shall be distributed as state tax or integrated tax and integrated tax as integrated tax or state tax, by way of issue of a document containing the amount of input tax credit, in such manner as may be prescribed.”

4. After Section 122 of the Principal Act, the following Section shall be inserted, namely:—

**Insertion of New  
Section 122A.**

**“122A. Penalty for failure to register certain machines used in manufacture of goods as per special procedure.** (1) Notwithstanding anything contained in this Act, where any person, who is engaged in the manufacture of goods in respect of which any special procedure relating to registration of machines has been notified under Section 148, acts in contravention of the said special procedure, he shall, in addition to any penalty that is paid or is payable by him under Chapter-XV or any other provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees for every machine not so registered.

(2) In addition to the penalty under sub-section (1), every



machine not so registered shall be liable for seizure and confiscation:

Provided that such machine shall not be confiscated where—

- (a) the penalty so imposed is paid; and
- (b) the registration of such machine is made in accordance with the special procedure within three days of the receipt of communication of the order of penalty.”