NOTIFICATION
No. 51/2017 – State Tax

No. F-10-89/2017/CT/V (158). — In exercise of the powers conferred by section 164 of the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017), the State Government hereby makes the following rules further to amend the Chhattisgarh Goods and Services Tax Rules, 2017, namely:—

(1) These rules may be called the Chhattisgarh Goods and Services Tax (Tenth Amendment) Rules, 2017.

(2) They shall come into force on the date of issue of this notification.
In the Chhattisgarh Goods and Services Tax Rules, 2017,-

(i) in rule 24, in sub-rule (4), for the words, figures and letters “on or before 31st October, 2017”,
the words, figures and letters “on or before 31st December, 2017” shall be substituted;

(ii) in rule 45, in sub-rule (3), after the words “succeeding the said quarter”, the words “or within
such further period as may be extended by the Commissioner by a notification in this behalf
Provided that any extension of the time limit notified by the Commissioner of Central
tax shall be deemed to be notified by the Commissioner.” shall be inserted;

(iii) in rule 96, in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in FORM
GST-1 for a tax period has been extended in exercise of the powers conferred under section
37 of the Act, the supplier shall furnish the information relating to exports as specified in
Table 6A of FORM GST-1 after the return in FORM GST-3B has been furnished and the
same shall be transmitted electronically by the common portal to the system designated by the
Customs:

Provided further that the information in Table 6A furnished under the first proviso
shall be auto-drafted in FORM GST-1 for the said tax period.”;

(iv) in rule 96A, in sub-rule (2), the following provisos shall be inserted, namely:-

“Provided that where the date for furnishing the details of outward supplies in FORM
GST-1 for a tax period has been extended in exercise of the powers conferred under section
37 of the Act, the supplier shall furnish the information relating to exports as specified in
Table 6A of FORM GST-1 after the return in FORM GST-3B has been furnished and the
same shall be transmitted electronically by the common portal to the system designated by the
Customs:

Provided further that the information in Table 6A furnished under the first proviso
shall be auto-drafted in FORM GST-1 for the said tax period.”

By order and in the name of the Governor of Chhattisgarh,
A. P. TRIPATHI, Special Secretary.