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

Act 25 of 2018

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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:

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.

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

2. (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 17)” 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 (f), 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,—

(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:

"(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,—

(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 lakhs 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 lakhs 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,—
   (a) in sub-section (l), 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.”

Amendment of Section 22.

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 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."

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 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."

(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 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."

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,—
(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,—
(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:

"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
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 45”, 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:—

Amendment of 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.

In Section 49 of the Principal Act,—

(a) in sub-section (2), for the word and figures “Section 45”, 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-

“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 (i) 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.

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;”

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
the case may be, sub-section (5) of Section 25."

Amendment of Section 107. 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.

Amendment of Section 112. 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.

Amendment of Section 129. 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.

Amendment of Section 143. 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.”

Amendment of Schedule I. 29. In Schedule I of the Principal Act, in paragraph 4, for the words “taxable person”, the word “person” shall be substituted.

Amendment of Schedule II. 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.

Amendment of Schedule III. 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.  


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 “National Appellate Authority for Advance Ruling,” shall be inserted.
3. In the Principal Act, in 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 subsection (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 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.

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
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.”

Amendment of Section 44.

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
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.”

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).”

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.

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.

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,-

(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:—

"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),—

(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,—

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

“Powers of Authority,
Appellate Authority and
National Appellate
Authority.”
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) 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 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. **Repeal.**

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

1. Short title and commencement.

   (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.

2. Amendment of Section 7.

   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 1st 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."

6. 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 1st 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.

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

“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:–

“(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:

"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,–

(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 1st day of July, 2017.