

छत्तीसगढ़ शासन

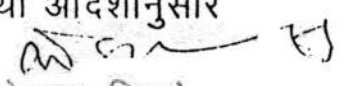
वित्त वाणिज्यिक कर योजना आर्थिक एवं सांख्यिकी तथा सूत्रीय कार्यक्रम
क्रियान्वयन विभाग

मन्त्रालय

अधिसूचना

रायपुर, दिनांक 3

क्रमांक एफ 377/200 वाक पांच छत्तीसगढ़ वाणिज्यिक कर
अधिनियम, 1994 (क्रमांक सन 1995) की धारा की उपधारा के सहपठित
छत्तीसगढ़ वाणिज्यिक कर नियम 1995 के नियम के उपनियम के खण्ड (ग)
के द्वारा प्रदत्त शक्तियों को उपयोग में लाते हुये राज्य शासन दिनांक 2001
को जारी अधिसूचना क्रमांक एफ 377/2001 वाक पांच (72) की पादटिप्पणी
के संदर्भ यह अधिसूचित करता है कि उक्त अधिसूचना दिनांक 4 2002 से
प्रभावशील होगी

छत्तीसगढ़ के राज्यपाल से
तथा आदेशानुसार

(के.आर. मिश्रा)
उपसचिव

छत्तीसगढ़.

वित्त, वाणिज्यिक कर, योजना, आर्थिक, एवं सांख्यिकी तथा 20 सूत्रीय कार्यक्रम
क्रियान्वयन विभाग
मंत्रालय
अधिसूचना

रायपुर, दिनांक 17.1.2002

क्रमांक एफ-10-301/2001/वा.क./पांच(2)-चूंकि राज्य शासन का समाधान हो गया है कि लोक हित में ऐसा करना आवश्यक है,
अतएव-

(1) छत्तीसगढ़ वाणिज्यिक कर अधिनियम, 1994 (क्रमांक 5 सन् 1995) की धारा 17 तथा

(2) केंद्रीय विक्रय कर अधिनियम, 1956 (क्रमांक 3 सन् 1956) की धारा 8 की उपधारा (5)

द्वारा प्रदत्त शक्तियों को प्रयोग में लाते हुए, राज सरकार, एतद् द्वारा, इस विभाग की अधिसूचना क्रमांक 1479/एफ-10-301/2001/वा.क./पांच(36) दिनांक 23.7.2001 में निम्नानुसार संशोधन करती है :-

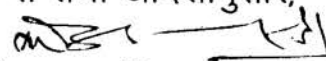
संशोधन

1. अधिसूचना में प्रविष्टि 4 के लिये निम्न प्रविष्टि प्रतिस्थापित की जायेगी :-

"4. मुख्य अभियंता, वाणिज्य, छत्तीसगढ़ राज्य विद्युत मण्डल -सदस्य"

2. उपरोक्त संशोधन शासकीय राजपत्र में प्रकाशन के दिनांक से प्रभावशील होगा


छत्तीसगढ़. के राज्यपाल के नाम से तथा आदेशानुसार,


(के. आर. मिश्रा)
उप सचिव

रायपुर, दिनांक 17.1.2002

क्रमांक.एफ-10-301/2001/वा.क./पांच.-भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, इस विभाग की अधिसूचना क्रमांक एफ-10-301/2001/वा.क./पांच (2), दिनांक 17.1.2002 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से, एतद् द्वारा प्रकाशित किया जाता है ।

छत्तीसगढ़. के राज्यपाल के नाम से तथा आदेशानुसार,


(के. आर. मिश्रा)
उप सचिव

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, Statistics & 20-
Point Programme Implementation

Department
Mantralaya
NOTIFICATION

Raipur, Dated 23.1.2002

No.F- 10 - 7 /2002/CT/V(3)-In exercise of the powers conferred by Section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) for the period specified in column (4) subject to the restrictions and condition specified in column (5) of the said schedule:-

SCHEDULE

S.No.	Class of goods	Extent of exemption	Period	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)	(5)
1	Drugs and Medicines	Whole of tax u/s 9	From the date of publication of this Notification in official Gazette to 31st March 2003	When sold by a dealer registered under the Adhiniyam to " Shri Bambleshwari Mandir Trust Committee" Dongargarh Distt. Rajnadgaon for the purpose of treatment of patients against a certificate in writing in the appended form.

APPENDIX

(Under C.T.D. Notification No....Dated)

I (Name & Designation/Status)of (Name of the institution)..... Addresshereby certify that the goods, particulars of which have been given below, have been purchased from (Name and Address of the dealer) holding registration certificate No.....under the said Adhiniyam. I further declare that the goods have been purchased for treatment of patients.

Particulars of goods purchased

Particulars of purchase order/Bill/Invoice/ Cashmemo/ Challan	Description of goods purchased	Quantity	Value Rs
No.	Date		
(1)	(2)	(3)	(4)
			(5)


Total value (in figures) Rs.....(inwords)
Rs.....only.

Place-----

Date-----

Signature of the purchaser
with seal and Status.

By order and in name of the Governor of Chhattisgarh,


(K.R. Mishra)
Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, Statistics & 20-
Point Programme Implementation

Department
Mantra'aya
NOTIFICATION

Raipur, ' Dated 23.1.2002

No.F- 10-8 /2002/CT/V(4)-In exercise of the powers conferred by Section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) for the period specified in column (4) subject to the restrictions and condition specified in column (5) of the said schedule:-

SCHEDULE

S.No.	Class of goods`	Extent of exemption	Period	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)	(5)
1	Drugs and Medicines	Whole of tax u/s 9	For one year from the date of publication of this Notification in official Gazette	When sold by a dealer registered under the Adhiniyam to " <u>Udyanchal Charitable Eye Hospital And Research Center Dongargarh Distt. Rajnadgaon</u> " for the purpose of treatment of patients against a certificate in writing in the appended form.

(19) 22-2-2002: ६२१ १०००५०८-२१

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, and Statistics &
20-Point Programme Implementation
Department
Mantralaya
NOTIFICATION

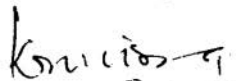
Raipur, Dated 30.1.2002.

No.F- 10-12 /2002/CT/V(7) - In exercise of the powers conferred by section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) for the period from the publication in official Gazette to 31st March 2003 subject to the restrictions and conditions specified in column (4) of the said Schedule:-

SCHEDULE

S. No.	Class of goods	Extent of exemption	Restrictions and conditions subject to which exemption is granted.
(1)	(2)	(3)	(4)
1.	Fly-ash Bricks	Partly so as to reduce the rate of tax under section 9 to 4%	

By order and in name of the Governor of Chhattisgarh,


(K.R.Mishra)
Deputy secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, and Statistics &
20-Point Programme Implementation
Department
Mantralaya
NOTIFICATION

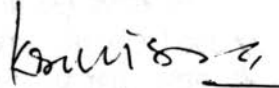
Raipur, Dated 1.2.2002

No. F- 10-2 /2001/CT/V (8)-In exercise of powers conferred by sub section (9) of section 27 of Chhattisgarh Vanijyik Kar Achiniyam , 1994 (No. 5 of 1995) the state government hereby makes the following amendments in this departmental notification No. 326/641/CT/V/2001 , dated 1.3.2001 namely :-

Amendments

1. In the Notification for words "31st January 2002 " , words "30th April 2002 " shall be substituted.
2. In the list of the dealers in the Notification, S.No. (7) and (8) shall be deleted.

By order and in name of the Governor of Chhattisgarh


(K.R. Mishra)
Deputy Secretary

Government of Chhattisgarh

Finance, Commercial Tax, Planning, Economic, and Statistics &
20-Point Programme Implementation

Department

Mantralaya

NOTIFICATION

Raipur, Dated 7.2.200

No.F/ 10 - 14 /2002/CT/V(9)- Whereas The State Government Is Satisfied That it is necessary so to do in the public interest;

Now therefore in exercise of the powers conferred by-

(1) Sub-section (1) and (3) of Section 17 of the Chattishgarh Vanijik Kar Adhiniyam,1994 (No. 5 Of 1995), (hereinafter referred to as the Adhiniyam); and

(2) Sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 Of 1956) (hereinafter referred to as the Central Act);

The State Government hereby exempts in whole the class of goods specified in column (1) of the Schedule below from the payment of tax under the said Adhiniyam and/ Central Act subject to the restrictions and conditions specified in column (2) of the said Schedule :-

SCHEDULE

Notification No.	the said goods or a subsequent selling registered dealer selling such goods in the manner specified in paragraph (2) below,
A-3-12-95/ST-	

V/96) dated 7th
Nov. 1997

(b) When the goods specified in column (1) are purchased by a dealer registered under the Adhiniyam from another such dealer for consumption or use as raw material or for use as incidental goods in manufacture of goods specified in his registration certificate or packing material for use in the packing of goods for sale and such purchasing registered dealer in support of his claim for exemption under this Notification furnishes to the assessing authority at the time of his assessment a declaration in the appended form issued by the dealer manufacturing the said goods or a subsequent selling registered dealer selling such goods in the manner specified in paragraph (2) below.

(2) The registered dealer manufacturing the goods in his new industrial unit or a registered dealer subsequently selling such goods shall issue a declaration referred in (1) above to the purchasing registered dealer. The selling registered dealer as aforesaid shall prepare four carbon copies of the said declaration, the original shall be issued to the purchasing registered dealer, the second and third copy of the declaration shall be sent by him to the appropriate Commercial Tax Officer of the purchasing registered dealer and the fourth copy shall be retained by the registered dealer issuing such declaration. The appropriate Commercial Tax Officer shall file the copy of the declarations in the assessment case record for the relevant period of the selling registered dealer / purchasing registered dealer.

APPENDIX

(Under CTD Notification No..... Dated.....)

I, (Name of the dealer)holding
registration certificate No..... under the Chattisgarh Vanijyik
Kar Adhiniyam, 1994 hereby declare that the goods particulars of
which have been given below sold by me to (Name of the

Purchased from (dealer) Shri/M/S.....
holding registration certificate No..... under
 the Chattishgarh Vanijyik Kar Adhiniyam, 1994 and registration
 certificate no..... under the Central Sales Tax Act
 1956.

* have been manufactured by me in industrial unit in respect
 of which I hold an eligibility certificate to avail of the facility of
 exemption from the payment of tax under the Chattishgarh
 Vanijyik Kar Adhiniyam, 1994 and the Central Sales Tax Act,
 1956 under Commercial Taxes Department Notification No. A-3-
 12-95/ST-V(96), dated 7th Nov., 1997 and that the said eligibility
 certificate was in force on the date of the sale of the aforesaid
 goods.

or

It have been purchased by me from a registered dealer who
 has manufactured them in his new industrial unit in respect of
 which he holds an eligibility certificate to avail of the facility of
 exemption from payment of tax under Commercial Taxes
 Department Notification No. A-3-12-95/ST-V(96), dated 7th
 Nov., 1997.

or

*have been purchased by me from a registered dealer who on
 his part had purchased them from another such dealer who
 manufactured them in his new industrial unit in respect of which
 he holds an eligibility certificate to avail of the facility of
 exemption from payment of tax under Commercial Taxes
 Department Notification No. A-3-12-95/ST-V(96) dated 7th Nov.,
 1997.

Particulars of goods sold on declaration

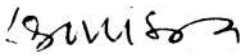
Particulars of the purchase order of the purchasing dealer	Particulars of Bill/Invoice/cash memo/challan of the selling dealer	Description of goods	Name and address of the dealer who manufactured the goods in his new industrial unit	Quantity	Value Rs
	(2)	(3)	(4)	(5)	(6)

						Total Rs.....

Total value in figures Rs..... (in words) Rs.... ..only
 Date:
 Place:

.....
 Signature of the industrial
 unit/dealer or his agent duly
 authorised by him, selling the
 goods

By order and in name of the Governor of Chhattisgarh


 (K.R.Mishra)
 Deputy secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, and Statistics &
20-Point Programme Implementation
Department
Mantralaya
NOTIFICATION

Bilaspur, Dated 7.2.2002

No.F/ 10-14 /2002/CT/V(10) in exercise of the powers conferred by Sub-section (1) and (3) of the Section 17 of the Chattishgarh Vanijyik Kar Adhiniyam, 1994 (No.5 of 1995), the State Government hereby exempts in whole with effect from the 6th may, 1994 the class of goods specified in column (1) of the Schedule below, subject to the restrictions and conditions specified in column (2) of the said Schedule:-

SCHEDULE

Class of goods	Restrictions and conditions subject to which exemption is granted
(1)	(2)
Goods specified in schedule II appended to the Chattishgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995).	<p>1.(1) When the goods are sold by a registered dealer to another such dealer who has established a new industrial unit in respect of which he holds an eligibility certificate issued by the competent authority for availing of the facility of -</p> <p>(i) exemption from payment of tax under Commercial Taxes Department Notification No.A-3-12-95/ST-V(96), dated 7th Nov., 1997; or</p> <p>(ii) deferment of payment of tax under Chattishgarh Deferment of Payment of tax (Ten crores plus, hundred crores plus, five hundred crores plus), rules, 1997; and</p> <p>(2) the selling registered dealer in support of his claim for exemption from payment of tax under this Notification in respect of the sales of such goods to the registered dealer aforesaid, obtains from such purchasing registered dealer a declaration in the appended form issued by him in the manner specified in</p>

paragraph 2, to the effect that the goods being purchased by him are intended for consumption or use as raw material or for use as incidental goods in the manufacture of goods for sale or for packing of goods manufactured by him and that,-

(a) he holds an eligibility certificate for availing of the facility of exemption from payment of tax under Commercial Taxes Department Notification No.A-3-12-95/ST V(96), dated 7th Nov., 1997 or deferment of payment of tax under the Chattisgarh Deferment of Payment of Tax (Ten crores plus, Hundred crores plus, Five hundred crores plus), rules, 1997; and

(b) the said eligibility certificate was in force on the date of purchase of the aforesaid goods.

(2)(i) The purchasing registered dealer shall prepare the declaration in quadruplicate, the original shall be issued by him to the selling registered dealer. The second and third copy shall be sent by him to his appropriate Commercial Tax Officer who will send one copy to the appropriate CTO of the selling registered dealer. The fourth copy shall be retained by him. The appropriate CTO of selling/purchasing registered dealer shall place the declaration in the assessment case record of such dealer for the relevant period.

(ii) the declaration issued by the purchasing registered dealer as aforesaid may cover more than one purchase transaction, provided the aggregate of the purchase prices relating to the transactions covered in the declaration does not exceed rupees one lac.

APPENDIX

Declaration

(Under CTD Notification No.....dated.....)

I, (Name of the dealer)..... of holding registration certificate No..... under the Chattishgarh Vanijyik Kar Adhiniyam, 1994 (No.5 of 1995) hereby declare that I have purchased the goods particulars of which have been given below from Shri/M/S..... a dealer holding registration certificate No..... under the said Adhiniyam for consumption or use as raw material or as incidental goods in the manufacture of other goods or for use as packing material in the packing of manufactured goods.

2. I further declare that,-

(i) I am the holder of an eligibility certificate for availing of the facility of, exemption from payment of tax under Commercial Tax Department Notification No. A-3-12-95/ST-V(96), dated 7th Nov., 1997.

or

deferment of payment of tax under Rule..... of the Chattishgarh Deferment of Payment of Tax (Ten crores plus, Hundred crores plus, Five hundred crores plus) rules,1997;

(ii) I have purchased the said goods from the said dealer for consumption or use as raw material, for use as incidental goods in the manufacture of goods for sale in my new industrial unit/for use in packing of goods manufactured by me in the said unit;

(iii) The goods purchased by me for consumption or use as raw material or for use as incidental goods are specified as such in my registration certificate under the said Adhiniyam ; and

(iv) The aforesaid registration certificate and eligibility certificate were in force on the date of purchase of the said goods.

which have been given below from..... (Name of the dealer) holding registration certificate No. under the said Adhiniyam and the said goods are intended by me for consumption or use as raw material in the manufacture of goods in my new industrial unit under the name located at..... in..... District.

2. I further declare that,-

(i) I hold an eligibility certificate under CTD Notification No.A-3-12-95/ST-V(96), dated 7th Nov., 1997, in respect of the said industrial unit for a period of..... years with validity for the period from to.....

(ii) the goods purchased are specified in my registration certificate under the said Adhiniyam, and

(iii) my registration certificate and eligibility certificate were in force on the date of the aforesaid purchase of goods.

Particulars of goods purchased

*Particulars of purchase order/ Bill/Invoice/cash memo/challan No. date (1)	Description of goods purchased (2)	Quantity (3)	Value Rs. p. (4)
Total.....			

Total value (in figures) Rs..... (in words) Rs..... only.

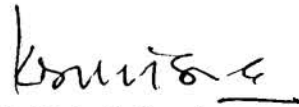
Date.....

Place.....

Signature of the dealer

*Strike out whichever is not applicable.

By order and in name of the Governor of Chhattisgarh


(K.R.Mishra)
Deputy secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, and Statistics &
20-Point Programme Implementation

Department
Mantralaya
NOTIFICATION

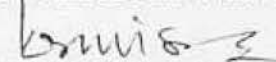
Raipur, Dated 7.2.2002

No.F/ 10-14 /2002/CT/V(13) - In exercise of the powers conferred by section 17 of the Chattishgarh Vanijyuk Kar Adhiniyam,1994(No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (1) of the Schedule below from payment of tax under the said Adhiniyam for the period specified in column (2) to the extent specified in column(3) subject to the restrictions and conditions specified in column (4) of the said Schedule:-

SCHEDULE

Class of goods	Period	Extent of exemption	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)
Toilet soap, washing soap and washing detergent.	(i) from 1-4-95 to 31-3-97	Partly so as to reduce the rate of tax u/s.9 to 6 percent	The exemption shall be available if the tax has been recovered from the consumers at the rates specified in column(3).
	(ii) from 1-4-97 to 31-12-99	Partly so as to reduce the rate of tax u/s.9 to 8 percent.	

By order and in name of the Governor of Chhattisgarh


(K.R.Mishra)

Deputy secretary

Government of Chhattisgarh

FINANCE, COMMERCIAL TAX, PLANNING, ECONOMIC AND STATISTICS
& 20-POINT PROGRAMME IMPLEMENTATION DEPARTMENT.

MANTRALAYA

NOTIFICATION

Raipur, dated 22.2.2002

No. — /F- 10-16 /2002/CT/V(15)-In exercise of the powers conferred by section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No.5 of 1995) hereinafter referred to as Adhiniyam, the State Government hereby exempts the class of goods specified in column (2) of the schedule below from payment of tax under the said Act to the extent specified in Column(3) for the period 10.8.2001 to 31.3.2003 subject to the restrictions and conditions specified in column(4) of the said schedule :

SCHEDULE

No	Class of Goods	Extent of Exemption	Restrictions and conditions subject to which exemption is granted.
	(2)	(3)	(4)
	Steel Tubes as specified in category (xi) of clause (iv) of section 14 of the Central Sales Tax Act, 1956 (No.74 of 1956)	Whole of Tax under section 9	When sold by a dealer registered under the Adhiniyam who proves to the satisfaction of the assessing authority at the time of the assessment that :- (1) the goods were manufactured by him out of such strips, which has been manufactured by a steel rolling mill within the State of Chhattisgarh and the manufacturing registered dealer produces a declaration form A-2 obtained from the steel rolling mill.
2	Steel Tubes as specified in category (xi) of clause (iv) of section 14 of the Central Salestax Act	Whole of Tax under section 9 & 10	(1) When sold by a dealer registered under the Adhiniyam and such dealer in support of his claim for exemption in respect of the sale of the said good furnishes, at the time of his assessment, to the assessing authority a declaration in the

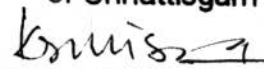
1956, (No 74
of 1956

Appended Form A-3 issued to him by the dealer manufacturing the said goods or a subsequent selling registered dealer selling such goods in the manner specified in paragraph(3) below.

(2) When purchased by a dealer registered under the Adhiniyam from another such dealer for use as raw material / incidental goods in the manufacture of other goods and the purchasing registered dealer claiming exemption from payment of tax on the purchases of such goods produces at the time of assessment a declaration in the appended form A-3 issued by the selling registered dealer, stating that such goods were manufactured out of such Strips, which has been manufactured by a Re-Rolling Mill covered under the provisions of S.No.2 of the Schedule to Notification No. F-10/392/2001/01/V(70), dated 12th November, 2001.

(3) The registered dealer manufacturing the goods specified in column (2) or a registered dealer subsequently selling such goods shall prepare four carbon copies of the said Declaration. The original shall be issued to the purchasing registered dealer, the second and third copy of the declaration shall be sent by him to the appropriate Commercial Tax Officer of the selling/purchasing registered dealer and the fourth copy shall be retained by the registered dealer issuing such declaration. The appropriate Commercial Tax Officer shall file the copy of the Declarations in the assessment case record for the relevant period of the selling / purchasing registered dealer.

By order and in the name of the Governor
of Chhattisgarh


(K.R. Misra)

Deputy Secretary

APPENDIX A-3

(Under CTD Notification No. _____ dated _____)

I, _____ a dealer holding registration certificate No. _____ under the Chhattisgarh Varijyik Kar Adhiniyam, 1994 hereby declare that the goods, particulars of which have been given below, sold by me to Shri _____ a dealer holding registration certificate No. _____ under the said Adhiniyam have been manufactured by me and which were manufactured out of such strips, which have been manufactured by a Re-rolling Mill covered under the provisions of S.No. 2 of the Schedule to Notification No. F-10/392/2001/01/V(70), dated 12th November, 2001.

OR

have been purchased by me from _____ a dealer, holding registration No. _____ under the said Adhiniyam, and such goods were manufactured out of such strips, which have been manufactured by a Re-rolling Mill covered under the provisions of S.No. 2 of the Schedule to Notification No. F-10/392/2001/01/V(70), dated 12th November, 2001.

OR

have been purchased by me from _____ a dealer, holding registration No. _____ under the said Adhiniyam who on his part had purchased them from another such dealer _____ holding registration certificate No. _____ under the said Adhiniyam, and such goods were manufactured out of such Strips, which has been manufactured by a Re-rolling Mill covered under the provisions of S.No. 2 of the Schedule to Notification No. F-10/392/2001/01/V(70), dated 12th November, 2001.

Particulars of goods sold

Particulars of the Purchase order of the purchasing dealer.	Particulars of Bill/Invoice/cash Memo/challan of the selling Dealer	Description of goods	Name and address of the dealer who has manufactured such steel tubes.	Quantity	Value
(1)	(2)	(3)	(4)	(5)	(6)
				Total	

Total value (in figures) Rs. _____ (in words) Rs. _____ only
 Place _____
 Date _____ Signature of the dealer.

Strike out whichever is not applicable

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, Statistics & 20-
Point Programme Implementation

Department
Mantralaya
NOTIFICATION

Raipur, Dated 12.2.2002

No.F- 10-17 /2002/CT/V(18)-In exercise of the powers conferred by Section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) for the period specified in column (4) subject to the restrictions and condition specified in column (5) of the said schedule:-

SCHEDULE

S.No.	Class of goods	Extent of exemption	Period	Restrictions and conditions subject to which exemption is granted
(1)	(2)	(3)	(4)	(5)
1	Drugs and Medicines	Whole of tax u/s 9	For one year from the date of publication of this Notification in official Gazette	When sold by a dealer registered under the Adhiniyam to " Santa Manch, Rajnadgaon" for the purpose of treatment of patients free of charge against a certificate in writing in the appended form.

APPENDIX

(Under C.T.D. Notification No....

..Dated

.)

I (Name & Designation/Status)of (Name of the institution)..... Addresshereby certify that the goods, particulars of which have been given below, have been purchased from (Name and Address of the dealer) holding registration certificate No.....under the said Adhiniyam. I further declare that the goods have been purchased for treatment of patients free of cost.

Particulars of Goods purchased

Particulars of purchase order/Bill/Invoice/ Cashmemo/ Challan	Description of goods purchased	Quantity	Value Rs.
No.	Date		
(1)	(2)	(3)	(4)
			(5)

Total value (in figures) Rs.....(inwords)
Rs.....only.

Place-----

Date-----

Signature of the purchaser
with seal and Status.

By order and in name of the Governor of Chhattisgarh,

Komik

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, Statistics & 20-
Point Programme Implementation

Department
Mantralaya
NOTIFICATION

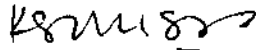
Raipur, Dated 12.2.2002

No.F/ 10 - 8 /2002/CT/V(19)-In exercise of powers conferred by section 17 of Chhattisgarh Vanijyik Kar Adhiniyam , 1994 (No. 5 of 1995) (hereinafter referred to as Adhiniyam), the state government hereby amends the Notification No. F-10-8/2002/CT/V(4) dated 23.1.2002 as given below:-

AMENDMENT

1. In the Schedule to the Notification in entry No.(1) in column (5)
 - (a) words "Dongargarh Distt.", shall be deleted.
 - (b) after word " patients ", the words "free of charge" shall be inserted.
2. In the Notification, in the Appendix, after word "patients", the words "free of cost" shall be inserted.
3. Above amendments shall be effective from 23.1.2002

By order and in name of the Governor of Chhattisgarh,


(K.R. Mishra)
Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, and Statistics &
20-Point Programme Implementation
Department
Mantralaya

NOTIFICATION

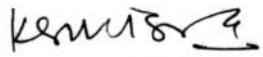
Raipur, Dated 1.3.2002

No. F- 10-2 /2001/CT/V(25)-In exercise of powers conferred by sub section (9) of section 27 of Chhattisgarh Vanijyik Kar Adhiniyam , 1994 (No. 5 of 1995) the state government hereby makes the following amendments in this departmental Notification No. F-10-2/2001/CT-V(76) , dated 28.12.2001 namely

Amendments

In the Notification for date “28.2.2002 “ , the date “30.4.2002 ” shall be substituted.

By order and in name of the Governor of Chhattisgarh,


(K.R. Mishra)
Deputy Secretary

Government of Chhattisgarh

**Finance, Commercial Tax, Planning, Economic and Statistics & 20-Point
Programme Implementation Department
Mantralaya**

NOTIFICATION

Raipur, Dated 27.3.2002

No.F-10-26 /2002/CT/V(33)- In exercise of powers conferred by section 17 of Chhattisgarh Vanijyik Kar Adhiniyam 1994 (No.5 of 1995) the state government hereby makes the following amendments :-

Amendments

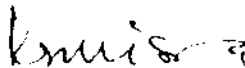
1. In the Notifications given below for the figures "31-3-2002", the figures "31-3-2003" shall be substituted :-

S.No.	Notification No. & Date
1	A-3-35-1999, ST-V(64), Date 10.7.1999
2	A-3-10-2000, ST-V(11), Date 21.1.2000
3	A-3-20-2000, ST-V(20), Date 3.3.2000
4	A-3-28-2000, ST-V(22), Date 29.3.2000
5	A-3-28-2000, ST-V(28), Date 13.4.2000
6	A-3-28-2000, ST-V(29), Date 13.4.2000
7	A-3-28-2000, ST-V(30), Date 13.4.2000
8	A-3-28-2000, ST-V(36), Date 17.4.2000
9	A-3-20-2000, ST-V(43), Date 4.5.2000
10	A-3-80-1999, ST-V(46), Date 26.5.2000
11	A-3-10-2000, ST-V(54), Date 29.7.2000
12	A-3-49-2000, ST-V(57), Date 5.8.2000
13	A-3-36-2000, ST-V(60), Date 9.8.2000
14	A-3-53-2000, ST-V(68), Date 24.8.2000
15	A-3-72-2000, ST-V(78), Date 10.10.2000
16	F-10-10-2001-CT-V(4), Date 30.3.2001
17	F-10-258-2001-CT-V(27), Date 21.6.2001
18	F-10-332-2001-CT-V(37), Date 10.8.2001
19	F-10-382/2001/CT/V(57), Date 17.10.2001
20	F-10-372/2001/CT/V(63), Date 8.11.2001
21	F-10-392/2001/CT/V(70), Date 12.11.2001

3. In the Notification, at serial number 20 in above list, in the schedule after serial no. 1 following shall be inserted :-

2. Jute twine

and whole of tax
By order ^{and} in the name of the Governor of Chhattisgarh


(K.R. Misra)

Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, and Statistics &
20-Point Programme Implementation

Department
Mantralaya
NOTIFICATION

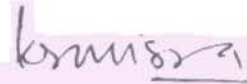
Raipur, Dated 27.3.2002

No.F- 10.29 /2002/CT/V(36)- In exercise of the powers conferred by section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) of the Schedule for the period from 1st April 2002 to 31st March 2003:-

SCHEDULE

S. No. (1)	Class of goods (2)	Extent of exemption (3)
1.	Aluminium utensils and betel leaves	Exempt from payment of tax under Section 9
2.	Plywood, air cooler, moulded furniture, motor parts.	Partly so as to reduce the rate of tax under Section 9 to 8%
3.	Bricks, pumps and oil engines	Partly so as to reduce the rate of tax under Section 9 to 4%

By order and in name of the Governor of Chhattisgarh,


(K.R.Mishra)
Deputy secretary

Government of Chhattisgarh

Finance, Commercial Tax, Planning, Economic, Statistics & 20-
Point Programme Implementation

Department

Mantralaya

NOTIFICATION

Raipur, Dated 27.3.2002

No.F/10-29- /2002/CT/V(37)-In exercise of powers conferred by clause (a) of sub-section (1) of section 13 of Chhattisgarh Vanijyik Kar Adhiniyam , 1994 (No. 5 of 1995) (hereinafter referred to as Adhiniyam), the State Government hereby amends the Notification No. A-5-1-94-ST-V(22), dated 1-4-1995 as given below:-

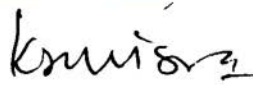
AMENDMENT

1. In the Schedule to the Notification after entry No. 7, the following shall be inserted:-

8. Aluminium ingot and Aluminium wire rod 2 percent
when used as raw material by small scale
industries located in Chhattisgarh.

2 The amendment shall be effective from 1-4-2002

By order and in name of the Governor of Chhattisgarh,


(K.R. Mishra)
Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic and Statistics & 20-Point
Programme Implementation Department

Mantralaya

NOTIFICATION

Raipur, Dated 27.3.2002

No.F- 10 -29/2002/CT/V(40)- In exercise of powers conferred by sub section (1) of section 4-A of Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976) the state government, hereby, makes the following amendment in this departmental notification No. A-5-14-97-ST-V(78) dated 29-9-97, namely :-

AMENDMENT

In the Schedule to the said Notification in entry 1:-

(1) in column (3) the words "and furnace oil" shall be deleted w.e.f. from 1.4.2002.

(2) in column (3), (4) & (5) after entry 6 following shall be inserted :-

- | | | | |
|-------|---|--------------|-----|
| 7 | Fly-ash when entered
into local area from any
place outside the
state of Chhattisgarh | 1.4.2002 | 10% |
| 8 (I) | Furnace oil when entered
for power generating sets,
in Borai, Jamul, Arasgeta, Rambod,
Tifra, Darramura, Bhupdevpur,
Rwan, Sonadih, Rawan, Tekari,
Tandwa, Kundaroo and Hiramee
local areas | 1.4.2002 | 25% |
| (II) | Furnace oil when entered
for all other uses in all local
areas of Chhattisgarh state | -----do----- | 10% |

By order and in name of the Governor of Chhattisgarh.


(K.R. Misra)

Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning Economic and Statistics & 20-Point
Programme Implementation Department

Mar. Talaya

NOTIFICATION

Raipur, Dated 27.3.2002

No.R- 10 -29/2002/CT/V(40)- In exercise of powers conferred by sub section (1) of section 4-A of Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam , 1976 (No. 52 of 1976) the state government, hereby, makes the following amendment in this departmental notification No. A-5-14-97-ST-V(78) dated 29-9-97, namely :-

AMENDMENT

In the Schedule to the said Notification in entry 1:-

(1) in column (3) the words "and furnace oil" shall be deleted w.e.f. from 1.4.2002.


(2) in column (3), (4) & (5) after entry 6 following shall be inserted :-

7	Fly-ash when entered into local area from any place outside the state of Chhattisgarh	1.4.2002	10%
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8 (I)	Furnace oil when entered for power generating sets in Borai, Jamul, Arasgeta, Rambod Tifra, Darramura, Bhupdevpur, Rwan, Sonadih, Rawan, Tekari, Tandwa, Kundaroo and Hiramee local areas	1.4.2002	25%
-------	---	----------	-----

(II)	Furnace oil when entered for all other uses in all local areas of Chhattisgarh state	-----do-----	10%
------	--	--------------	-----

By order and in name of the Governor of Chhattisgarh


(K.R. Misra)

Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic and Statistics &
20-Point Programme Implementation
Department
Mantralaya
NOTIFICATION

No.F- 10 - 20 /2002/CT/V(22) - In exercise of powers conferred by sub-section (1) of Section 4-A of the Chhattisgarh Sthaniya Kshetra Mal Ke Pravesh Kar Khiniyam, 1976 (No. 52 of 1976) the State Government hereby makes the following amendment in this departmental Notification No.F-10-20/2002/CT/V(22) dated 28-2-2002, namely :-

AMENDMENT

In the Schedule to the said Notification in column (3) for words "All kind of Ferro Alloys", the words "High carbon ferro manganese and High carbon ferro silico manganese (silico manganese)" shall be substituted w.e.f. 2-2-2002.

By order and in name of the Governor of Chhattisgarh

(K.R.Misra)

Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, Statistics & 20-
Point Programme Implementation

Department
Mantralaya
NOTIFICATION

Raipur, Dated 5.4.2002

M.F/ 10 / 7 / 2002/CT/V(45)-In exercise of powers conferred by section 17 of Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as Adhiniyam), the state government hereby amends the Notification No. F-10-7/2002/CT/V(3) dated 23.1.2002 as given below:-


AMENDMENT

1. In the Schedule to the Notification in entry No.(1) in column (5) after word "patients", the words "free of charge" shall be inserted.

2. In the Notification, in the Appendix, after word "patients", the words "free of cost" shall be inserted.

3. Above amendments shall be effective from 23.1.2002

By order and in name of the Governor of Chhattisgarh,


(K.R. Mishra)
Deputy Secretary

Government of Chhattisgarh
 Finance, Commercial Tax, Planning, Economic, and Statistics &
 20-Point Programme Implementation
 Department
 Mantralaya
NOTIFICATION

Raipur, Dated 5-4-2002

No. F- 10-31. /2002/CT/V(46)- The following draft amendments of Schedule II of the Chhattisgarh Vanijyik Kar (Amendment) Bill, 1994 (No. 5 of 1995), which the State Government proposes to make in exercise of the powers conferred by sub-section (1) of Section 16 of the said Adhiniyam, is published as required by the second proviso to the said sub-section, for information of all the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the expiry of five days from the date of publication of this Notification in the Gazette.


Any objection or suggestion which may be received from any person with respect to the said draft before the date specified above, shall be considered by the State Government

DRAFT AMENDMENTS

In part III of the Schedule II of the said Adhiniyam -

1. in serial number 36 in column (2) the word "suitcases" shall be deleted.
2. in serial number 4 in column (2) the words "Air Oils" shall be deleted.

By order and in name of the Governor of Chhattisgarh


 K.R. Mishra
 Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, Statistics & 20-
Point Programme Implementation
Department
Mantralaya

NOTIFICATION

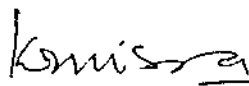
Raipur, Dated 15-4-2002

No.F/10/ 37 /2002/CT/V(48)-In exercise of powers conferred by section 17 of Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the state government hereby amends the Notification No.A-3-22-99-ST-V(56), dated 31-5-99 as given below:-

AMENDMENT

1. In the Notification for figures "31.3.2002", the figures "31.3.2003" shall be substituted.
2. Above amendment shall be effective from 1.4.2002.

By order and in name of the Governor of Chhattisgarh


(K.R. Mishra)
Deputy Secretary

रायपुर, दिनांक 22 अप्रैल 2002

क्रमांक एफ-10-31/2002/वाक/पांच (49) .— भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, इस विभाग की अधिसूचना क्रमांक एफ-10-31/2002/वाक/पांच (49), दिनांक 22-4-2002 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से, एतद्वारा प्रकाशित किया जाता है.

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
के. आर. मिश्रा, उप-सचिव.

Raipur, the 22nd April 2002

NOTIFICATION

No. F-10-31/2002/CT/V (49).—In exercise of the powers conferred by Sub-section (1) of Section 16 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby makes the following amendments in Schedule-II of the said Adhiniyam, the same having been published in Gazette vide this department Notification No. F-10-31/2002/CT/V (46), dated 5-4-2002 as required by the proviso of the said Sub-section, namely.—

AMENDMENTS

In part III of the Schedule-II of the said Adhiniyam—

1. in serial number 36 in column (2) the word "suitcases" shall be deleted.
2. in serial number 49 in column (2) the words "Hair Oils" shall be deleted.

By order and in the name of the Governor of Chhattisgarh.
K. R. MISRA, Deputy Secretary

रायपुर, दिनांक 22 अप्रैल 2002

क्रमांक एफ-10-38/2002/वा.क./पांच (50) — भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसरण में, इस विभाग की अधिसूचना क्रमांक एफ-10-38/2002/वा. क./पांच (50), दिनांक 22-4-2002 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से, एतद्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से तथा आदेशानुसार,
के. आर. मिश्रा, उप-सचिव,

Raipur, the 22nd April 2002

NOTIFICATION

No. F-10-38/2002/CT/V. (50).—Whereas, The State Government considers that the following amendment in the Chhattisgarh Commercial Tax Rules, 1995 should be made and brought in to force at once;

Now, therefore, in exercise of the powers conferred by Section 80 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby makes the following further amendment in the said rules, namely :—

AMENDMENT

In the said rules after rule 74-E following rule shall be inserted :—

74-E. Particulars to be given in the documents required to be carried by a transporter under Sub-section (1) of Section 45-CC.—Every transporter transporting by road any goods shall give, in the documents required to be carried by him under Sub-section (1) of Section 45-CC, the particulars specified in sub-rule (1) of rule 74-D.

By order and in the name of the Governor of Chhattisgarh,
K. R. MISRA, Deputy Secretary.

Government of Chhattisgarh

**FINANCE, COMMERCIAL TAX, PLANNING, ECONOMIC AND STATISTICS &
20-POINT PROGRAMME IMPLEMENTATION DEPARTMENT**

MANTRALAYA

NOTIFICATION

Raipur, dated 30.4.2002

No.F-10-4/2002-ICT/V(11) - In exercise of powers conferred by Section 10 of the Chhattisgarh Sthanika Kshetra Meval Ke Pravesh Par Far Adhiniyam, 1976 (No. 52 of 1976), the state Government hereby makes the following amendment in this departmental notification No. A-3-20-2000-ST-V(19) dated 3.3.2000, namely :-

AMENDMENT

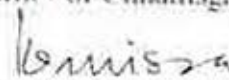
1. In the Schedule to the said Notification

- (1) in serial No. 2 in column (2) the words "furnace oil" shall be deleted.
- (2) after serial No. 2 following shall be inserted:-

3. Furnace oil	From the date of publication in gazette to 31.3.2003	When the goods specified in the column (2) are purchased by a dealer registered under the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) from another registered dealer under the said Adhiniyam for consumption in any local area other than for consumption in power generating sets situated in Borai, Jamul, Arasgeta, Rambod, Tifra, Darramura, Bhupdevpur, Rwan, Sonadih, Rawan, Tekari, Tandwa, Kundaroo and Hiramee local areas.
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2. This amendment will be effective from the date of publication in gazette.

By order and in the name of
the Governor of Chhattisgarh


(K.R. Misra)
Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic and Statistics & 20-Point
Programme Implementation Department
Mantralaya

NOTIFICATION

Raipur, Dated 02-05-2002

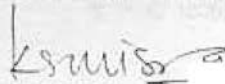
No.F- 10 / 2 / 2001/CT/V(52)- In exercise of powers conferred by sub-section (9) of section 27 of Chhattisgarh Vanijyik Kar Adhiniyam 1994 (No.5 of 1995) the state government hereby makes the following amendments :-

Amendments

In the Notifications given below for the figures "30-4-2002", the figures "31-10-2002" shall be substituted :-

S.No	Notification No. & Date
1	326/641/CT/V/2001 Date 1.3.2001
2	F-10-2/2001/CT/V(76), Date 28.12.200

By order & in the name of the Governor of Chhattisgarh


(K.R.Misra)
Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, and Statistics &
20-Point Programme Implementation
Department
Mantralaya

NOTIFICATION

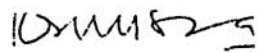
Raipur, Dated: 2.5.2002

(S) No. F-10/44 /2002/CT/V(56)-In exercise of powers conferred by section 7 of Chattisgarh Vanijyik Kar Adhiniyam 1994 (No. 5 of 1995) the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under section 10-A to the extent specified in column (3) with effect from the date of publication in the Gazette to 31-03-2003.

SCHEDULE

S.No.	Class of goods	Extent of exemption
(1)	(2)	(3)
	Tyres, tubes and flaps of motor vehicles of all kinds, animal drawn vehicles, tractors and trailers.	Whole of Tax

By order and in name of the Government of Chhattisgarh


K.R. Misra)
Deputy Secretary

Government of Chhattisgarh
Finance, Commercial Tax, Planning, Economic, and Statistics &
20-Point Programme Implementation

Department

Mantralaya

NOTIFICATION

Raipur, Dated 15.12.2002

No.F/ 10 - 46 /2002/CT/V(58) In exercise of powers conferred by section 17 of Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam from the date of publication in official gazette till 31st march 2003, to the extent specified in column (3) of the said Schedule.

SCHEDULE

S.No. (1)	Class of goods (2)	Extent of exemption (3)
1.	Mobile telephone handset	Partly so as to reduce the rate of tax under Section 9 to 4 %

By order and in name of the Governor of Chhattisgarh,

2. 12. 2002 का. 58
उत्तराधिकारी के द्वारा

(K.R. Mishra)

Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya

NOTIFICATION

Raipur, Dated 21.5.2002

No.F/ 10-48 /2002/CT/V(59)-In exercise of powers conferred by clause (a) of sub-section (1) of section 13 of Chhattisgarh Vanijyik Kar Adhiniyam, 1991 (No. 5 of 1995) (hereinafter referred to as Adhiniyam), the State Government hereby amends the Notification No. A-5-1-95 ST-V(22), dated 1-4-1995 as given below:-

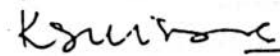
AMENDMENT

1. " In the Schedule to the Notification No. 8, the following shall be inserted:-

9. Goods when used as raw material in manufacture of cycle and cycle parts 0 percent

2. Above amendment shall be effective from the date of publication in the Gazette.

By order and in name of the Government of Chhattisgarh,


(K.R. Mishra)
Deputy Secretary

GOVERNMENT OF CHHATTISGARH
FINANCE AND PLANNING DEPARTMENT
MANTRALAYA

NOTIFICATION

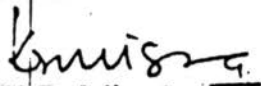
Raipur, Dated 24/5/2002

No. F 10 / 49 / 2002/CT-V (61)-- In exercise of the powers conferred by section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No 5 of 1995) (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below, from the payment of tax under the said Adhiniyam to the extent specified in column (3) of the Schedule from the date of publication in the Gazette to 31st March, 2003.

SCHEDULE

S.No.	Class of goods	Extent of exemption
1	Tractor parts	Whole of surcharge under section 10-A
2	Motor parts other than tractor parts	Whole of surcharge under section 10-A

By order and in the name of Governor of Chhattisgarh.


(K.R. Misra)
Deputy Secretary

GOVERNMENT OF CHHATTISGARH
FINANCE AND PLANNING DEPARTMENT
MANTRALAYA

NOTIFICATION

Raipur, Dated: 28/05/2002

No.F.10/52/2002/CT/V(65) - In exercise of the powers conferred by section 17 of the Chhattisgarh Vanijyik kar Adhiniyam 1994 (No.5 of 1995), the State Government hereby makes the following amendment in this department's notification No.F-10-10/2001/CT/V(4), dated 30th March 2001, namely :-

AMENDMENT

In the said notification, after serial number 9, the following serial number shall be inserted.

10. Vaccines, that is to say :-
- (i) Anti Rabies
 - (ii) Anti Snake Venom
 - (iii) Factor -VIII
 - (iv) Anti-RH (Anti-D)
 - (v) Hepatitis-B
 - (vi) D.P.T.
 - (vii) Oral Polio
 - (viii) B.C.G.
 - (ix) Gas Gangrene Anti toxin

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


(K.R. Misra)
Deputy Secretary

**GOVERNMENT OF CHHATTISGARH
FINANCE AND PLANNING DEPARTMENT**

(Commercial Tax)

Mantralaya

Dau Kalyan Singh Bhawan, Raipur

NOTIFICATION

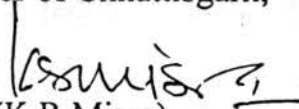
Raipur, dated 7 June, 2002

No.F-10/61/2002/CT/V/(73)- Whereas the State Government is satisfied that it is necessary so to do in the public interest:

Now therefore in exercise of the powers conferred by sub-section (5) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956), the State Government hereby rescinds the following notifications of this department with effect from 1 June, 2002 namely-

- No. 726-209-V-S R, Dated 3 March, 1959
- 2- No. 1598-654-V-SR, Dated 20th July, 1959
- 3- No. 242- 2458 -V-ST, Dated 24th January, 1964
- 4- No. 2660-1589 -V-ST, Dated 10th June, 1965
- No. 4353-1064-V-ST, Dated 3rd December, 1966
- 6- No. A-3-15-78(26) V-ST Dated 24th October 1978
- 7 No. A-3 4-86- ST-V (99) Dated 1st October, 1990
- 8- No-. A-3-24-95-ST-V(86) Dated 7th November, 1995
- 9 No-. A-3-94-98-ST-V(90) Dated 24th December 1999
- 10- No-. A-3-36-2000-ST-V(61) Dated 9th August, 2000
- No F-10-332-2001-CT-V(38) Dated 0th August, 2001

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


(K.R.Misra)

Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya
NOTIFICATION

Raipur, Dated 26.6.2002

No.F- 10 - 50 /2002/CT/V(74)-In exercise of powers conferred by section 10 of Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976), (hereinafter referred to as the Adhiniyam), the State Government hereby

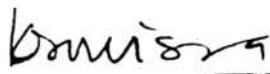
(1) rescinds this departmental Notification No.F-10-50/2002/CT/V(63) dated 24-5-2002 from 24.5.2002.

(2) exempts the class of goods specified in column (2) of the Schedule given below from the payment of tax under the said Adhiniyam from 24.5.2002 to 31.3.2003, to the extent specified in column (3), subject to the restrictions and conditions specified in column (4) of the Schedule:-

SCHEDULE

S. No. (1)	Class of goods (2)	Extent of exemption (3)	Restrictions and conditions subject to which Exemption is granted (4)
1	Maize, broken rice, fish, de-oiled rice bran, shell grid, feed supplement (medicines) and de-oiled cake.	Whole of entry tax	When entered by poultry farmer and used as raw material in manufacture of poultry feed for consumption in their poultry farm.

By order and in name of the Governor of Chhattisgarh,


(K.R.Mishra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Department
Mantralaya

NOTIFICATION

Raipur, Dated... 2.7.2002

No. F- 10-62 /2002/CT/V(76)-In exercise of powers conferred by section 17 of Chattisgarh Vanijyik Kar Adhiniyam 1994 (No. 5 of 1995) the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under section 10-A to the extent specified in column (3) with effect from the date of publication in the Gazette to 31-03-2003.

SCHEDULE

S.No.	Class of goods	Extent of exemption
(1)	(2)	(3)
1.	Lubricants	Whole of Tax

By order and in name of the Governor of Chattisgarh,

4
(K.R.Misra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya
Dau Kalyan Singh Bhawan, Raipur

NOTIFICATION

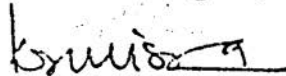
Raipur, Dated 08/07/2002

No. F/10-63/2002/CT/V(79) - In exercise of powers conferred by ~~Section 17~~ of Chhattisgarh ~~Vanijyik Kars Adhiniyam, 1994~~ (No. 5 of 1995) (hereinafter referred to as Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam from the date of publication in official gazette till 31st march, 2003, to the extent specified in column (3) of the said Schedule :-

SCHEDULE

S.No.	Class of goods	Extent of exemption
(1)	(2)	(3)
1.	Gold bullion	Partly so as to reduce the rate of tax under Section 9 to 0.5%

By order and in name of the
Governor of Chhattisgarh,


(K.R. Misra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya
NOTIFICATION

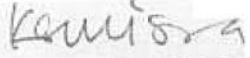
Raipur, Dated 11.7.2002

No.F. 10-64 /2002/CT/V(80) In exercise of powers conferred by section 17 of Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam from the date of publication in official gazette till 31st march 2003, to the extent specified in column (3) of the said Schedule.

SCHEDULE

S N	Class of goods	Extent of exemption
	(2)	(3)
	Hank Yarn, Kosa Yarn and all types of Cocoons	Exempt under Section 9 and 10

By order and in name of the Governor of Chhattisgarh,


(K.R. Mishra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya

Notification

Raipur, Dated 24.7.2002

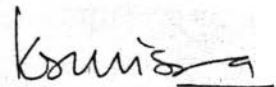
No.F/10-66/2002/CT/V(85) Whereas, the State Government considers that the following amendment in the Chhattisgarh Commercial Tax Rules, 1995 should be made and brought in to force at once;

Now, therefore, in exercise of the powers conferred by section 80 of the Chhattisgarh Commercial Tax Act, 1994 (No. 5 of 1995) the State Government hereby makes the following further amendment in the said rules, namely :-

AMENDMENT

In the said rules in sub rule (2) of rule 42 for words "within ten days from the date of deduction", the words "by tenth day of the following month" shall be substituted.

By order and in the name of the Governor of Chhattisgarh



(K.R. Misra)

Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya
NOTIFICATION

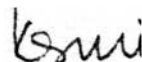
Raipur, Dated 26.7.2002

No.F/10-68/2002/CT/V(86) In exercise of powers conferred by section 17 of Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby amends this departmental Notification No. A-3-44-2000-ST-V(80), dt.12.10.2000, as given below:-

AMENDMENT

In the preamble in the Notification, for the word "village industries", the words "village industries, whose annual turnover does not exceed rupees ten lacs," shall be substituted.

By order and in name of the Governor of Chhattisgarh,



(K.R. Mishra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Department
Mantralaya

NOTIFICATION


Raipur, Dated 26-7-2002

No. F-10-69/2002/CT/V(87)-In exercise of powers conferred by section 17 of Chattisgarh Vanijyik Kar Adhiniyam 1994 (No. 5 of 1995) the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under section 10-A to the extent specified in column (3) with effect from the date of publication in the Gazette to 31-03-2003.

SCHEDULE

S.No.	Class of goods	Extent of exemption
(1)	(2)	(3)
I		Whole of Tax

E


(K.R.Misra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya

NOTIFICATION

Raipur, Dated 2.8.2002

No.F/10-70/2002/CT/V(89)-In exercise of powers conferred by section 17 of Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the state government hereby amends the Notification No.A-3-35-99-ST-V(64), dated 10-7-99 as given below:-

AMENDMENT

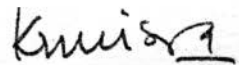
In Schedule to the Notification .

1. in Serial No. 5 in column (2) in entry (1) the words "excluding paddy" shall be added.

2. in Serial No. 5 after entry (2) following shall be added:-

3) Paddy	From the date of publication in Gazette	Whole of tax under Section 9
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By order and in name of the Governor of Chhattisgarh


(K.R. Misra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya

NOTIFICATION

Raipur, Dated 28-8-2002

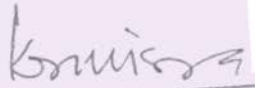
No.F/10/ 77 /2002/CT/V(15)-In pursuance of the requirement under entry 1 of Schedule I of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby amends this departmental Notification No. A-3-46-2000-ST-V(52), dt.17.7.2000, as given below:-

AMENDMENT

In the list of goods in the Notification after 55 following shall be added:-

56. Low lift paddel operated pump (KB Pump)

By order and in name of the Governor of Chhattisgarh,


(K.R. Misra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya

NOTIFICATION

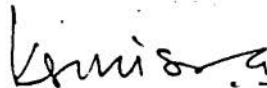
Raipur; Dated 3.9.2002

No.F/ 10 - 9 /2002/CT/V(96) In exercise of powers conferred by section 17 of Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam from the date of publication in gazette till 31st March, 2003, to the extent specified in column (3) of the said Schedule.

SCHEDULE

S.No (1)	Class of goods (2)	Extent of exemption (3)
	Air-conditioners and Refrigerators	Partly so as to reduce the rate of tax u/s.9 to 12 percent

By order and in name of the Governor of Chhattisgarh,


(K.R. Misra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya
Dau Kalyan Singh Bhawan, Raipur

NOTIFICATION

Raipur, dated : 04/09/2002

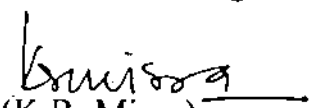
No. F 10-78/2002/CT/V (97) -- In Pursuance of the requirement made in Entry 48 of part V of Schedule II of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government, hereby, amends this department's Notification No. A-3-45-2000-ST-V(75). dt. 28.9.2000, as given below :-

AMENDMENT

In the list of goods in the Notification after Serial No. 68 following shall be added :-

69. Sarpgandha
70. Tamarind seed
71. Wax
72. Honey
73. Chironji
74. Mahua flower
75. Mahua seed
76. Nagar Motha
77. Kala Dana

By order and in the name of the
Governor of Chhattisgarh


(K.R. Misra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya

NOTIFICATION

Raipur, Dated 12.9.2002

No. F. 10 - 80 /2002/CT/V(99) -In exercise of the powers conferred by

(1) Section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No.5 of 1995); and

(2) Sub-Section (5) of Section 8 of the Central Sales Tax Act, 1956 (No.74 of 1956)

the State Government hereby makes the following further amendments in this department's Notification No.A-3-27-89-ST-V(15), dated the 19th February 1991, namely :

AMENDMENTS

In the said notification in the Schedule in column (4)

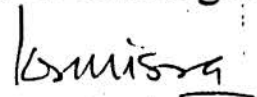
1. Present text shall be numbered as (1).

2. After (1) following shall be added:-

(2) A dealer establishing an industrial unit for manufacture of cement may opt to avail alongwith the facility of exemption from payment of tax under this notification, the facility of deferment of payment of tax in respect of a part of his production in accordance with the scheme framed for this purpose.

(3) A dealer who has established an industrial unit for the manufacture of cement and has opted for the facility of exemption from payment of tax and partly for the facility of deferment of payment of tax shall maintain proper accounts and issue separate bills/cash memoranda in respect of the sale transactions covered by the tax exemption scheme and the deferment of payment of tax scheme.

By order and in name of the Governor of Chhattisgarh,



(K.R.Misra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya

NOTIFICATION

Raipur, Dated 12.9.2002

No.F/ 0 - 81 /2002/CT/V(100) In exercise of powers conferred by section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) the State Government hereby amends this departmental Notification No. F-10-10-2001-CT-V(4), dt.30.3.2001, as given below:-

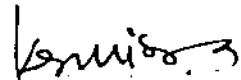
AMENDMENT

In the list of goods in the Notification after 9 following shall be added:-

10. Antiretroviral Drugs

- (i) Abacavir
- (ii) Amprenavir
- (iii) Delavirdine
- (iv) Didanosine
- (v) Efavirnez
- (vi) Indivavir
- (vii) Lamivndine
- (viii) Nelfinavir
- (ix) Nevirapine
- (x) Ritonavir
- (xi) Saquinavir
- (xii) Stavudine
- (xiii) Zalcitabine
- (xiv) Zidovudine

By order and in name of the Governor of Chhattisgarh,


(K.R. Misra)
Deputy Secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya .

NOTIFICATION

Raipur, Dated 12.9.2002

No. F- 10-82 /2002/CT/V(101)-In exercise of the powers conferred

by

(1) Section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No.5 of 1995); and

(2) Sub-Section (5) of Section 8 of the Central Sales Tax Act, 1956 (No.74 of 1956)

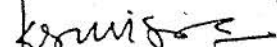
the State Government hereby makes following amendments in this department's Notifications specified in column (2) of the Schedule given below to the extent specified in column (3) of the said Schedule:-

Schedule

S.	Notification	Amendments
	(2)	(3)
1.	A-3-27-89-ST-V(15), Dated 19.2.1991	In column (1) of the Schedule to the said Notification in clause (i) and in clause (iii) for words and figures "31st December, 1999", where ever they occur, words and figures "10th June, 2000" shall be substituted.
	A-3-30-9 -ST-(7), Dated 15.1.1992	In the preamble to the said Notification in clause (i) and clause (v) for words and figures "31st December, 1999", where ever they occur, words and figures "10th June, 2000" shall be substituted.
3.	A-3-1-92-ST-V(50), Dated 3.6.1993	In the preamble to the said Notification in clause (b) and clause (e) for words and figures "31st December, 1999", where ever they occur, words and figures "10th June, 2000" shall be substituted.
4.	A-3-24-94-ST-V(108), Dated 6.10.1994	In the preamble to the said Notification in clause (b) in sub-clause (ii) and sub-clause (iv) for words and figures "31st December, 1999", where ever they occur, words and figures "10th June, 2000" shall be substituted.
5	A-3-1-95-ST-V(43), Dated 6.6.1995	In the preamble to the said Notification in clause (b) in sub-clause (ii) and sub-clause (iii) for words and figures "31st December, 1999", where ever they occur, words and figures "10th June, 2000" shall be substituted.

6.	A-3-12-95-ST-V(96), Dated 7.11.1997	In the preamble to the said Notification in clause (b) in sub-clause (ii) and sub-clause (iv) for words and figures "31st December, 1999", where ever they occur, words and figures "10th June, 2000" shall be substituted.
7.	A-3-32-94-ST-V(69), Dated 14.9.1998	In the preamble to the said Notification in clause (iii) for words and figures "31st December, 1999", where ever they occur, words and figures "10th June, 2000" shall be substituted.
8.	A-3-1-95-ST-V(44), Dated 6.6.1995	In the said Notification in rule 3 in sub-rule (1) in clause (a) for words and figures "31st December, 1999", where ever they occur, words and figures "10th June, 2000" shall be substituted.
9	A-3-12-95-ST-V(97), Dated 7.11.1997	In the said Notification in rule 3 in sub-rule (1) in clause (a) for words and figures "31st December, 1999", where ever they occur, words and figures "10th June, 2000" shall be substituted.

By order and in name of the Governor of Chattisgarh,


(K.R. Misra)
Deputy Secretary

छत्तीसगढ़ शासन
वित्त तथा योजना विभाग
मंत्रालय
दारु कल्याण सिंह भवन, रायपुर

अधिसूचना


रायपुर, दिनांक 05/10/2002

क्रमांक एफ 10/382/2001/वाक/पांच (105) - छत्तीसगढ़ वाणिज्यिक कर अधिनियम, 1994 (क्रमांक 5, सन् 1995) की धारा 17 द्वारा प्रदत्त शक्तियों को प्रयोग में लाते हुये, राज्य सरकार एतद्वारा, इस विभाग की अधिसूचना क्रमांक एफ 10/382/2001/वाक/पांच (57) दिनांक 17/10/2001 में निम्नलिखित संशोधन करती है, अर्थात् :-

संशोधन

1. उक्त अधिसूचना की अनुसूची में प्रविष्टी 1 एवं 2 में कालम (3) में अंक एवं शब्द "1 अप्रैल, 2001 से 31 मार्च, 2002 तक" के स्थान पर अंक एवं शब्द "1 अप्रैल, 2002 से 31 मार्च, 2003 तक" प्रतिस्थापित किया जावेगा।
2. यह संशोधन 01/04/2002 से प्रभावशील होगा

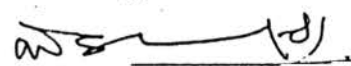
छत्तीसगढ़ के राज्यपाल के नाम से
तथा आदेशानुसार,


(के.आर.मिश्रा)
उप सचिव

रायपुर, दिनांक 05/10/2002

क्रमांक एफ 10/382/2001/वाक/पांच - भारत के संविधान के अनुच्छेद 348 के खण्ड (3) के अनुसार इस विभाग की अधिसूचना क्रमांक एफ 10/382/2001/वाक/पांच (105) - दिनांक 05/10/2002 का अंग्रेजी अनुवाद राज्यपाल के प्राधिकार से एतद द्वारा प्रकाशित किया जाता है।

छत्तीसगढ़ के राज्यपाल के नाम से
तथा आदेशानुसार,


(के.आर.मिश्रा)
उप सचिव

Government of Chhattisgarh
Finance and Planning Department
Mantralaya
NOTIFICATION

Raipur, Dated 2 -

No.F-10-2/2001/CT/V(112)- In exercise of powers conferred Sub section (9) of section 27 of Chhattisgarh Vanijyik Karhiniyam 1994 (No. 5 of 1995) the State Government hereby makes the following amendments :-

AMENDMENTS

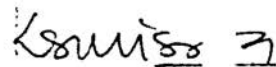
The amendments given below for the figures 31-12-2001. The figures "31-12-2002" shall be substituted: -

Notification No. and Date

326/41/CT/V/2001 dated 1-3-2001

1-2/2001/CT/V/(76) dated 28.12.2001

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



K.R.Misra

Deputy secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya
NOTIFICATION

No. F 10 94 /2002/CT/V 16

Raipur, Dated 28.12.02

Whereas, the State Government is satisfied that,-

There has been considerable increase in the number of dealers liable to pay tax under the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the Central Sales Tax Act, 1956 (No. 74 of 1956) and the Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhiniyam, 1976 (No. 52 of 1976), who are to be assessed by Assistant Commissioner of Commercial Tax, Commercial Tax Officer and Assistant Commercial Tax Officer;

There has been no increase in the number of authorities competent to make assessment of such dealers under the said Acts. commensurate with the increase in the number of such dealers and their assessment cases;

The assessment proceedings of all such dealers due for completion by the end of the calendar year 2002 under the provisions of sub-section (8) of Section 27 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), have to be completed before the expiry of the calendar year 2002;

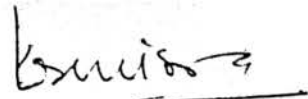
Correct assessment of such dealers, on merits have to be made by the said authorities after affording them a reasonable opportunity of being heard;

Despite efforts being made by the said authorities to complete such assessment proceedings by the end of the calendar year 2002 such proceedings cannot be completed by end of the said period; and

The aforesaid proceedings need to be completed

Now, therefore, in exercise of the powers conferred by sub-section (9) of Section 27 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), the State Government hereby extends upto 31st January, 2003, the period for completion of every such assessment proceedings under the said Acts in respect of every dealer pending before the Assistant Commissioner of Commercial Tax, Commercial Tax Officers and Assistant Commercial Tax Officers which is not completed by the 31st December, 2002.

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



(K.R. Misra)
Deputy secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya
NOTIFICATION

No. F- 0-85 /2002/C /V 8)


Raipur, Dated 3 2-2-2022

In exercise of powers conferred by Section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995), (hereinafter referred to as the Adhiniyam), the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Adhiniyam to the extent specified in column (3) for the period from the publication in Official Gazette to 31.03.2003 :-

SCHEDULE

S. No.	Class of goods	Extent of Exemption
	(2)	(3)
	Timber	Partly so as to reduce the rate of tax under Section 9 to 12%

B o i e r a n c n t h n a m e o f t h e G o v e r n o r o f C h h a t t i s g a r h


(K.R. Misra)
Deputy secretary

Government of Chhattisgarh
Finance and Planning Department
Mantralaya
NOTIFICATION

No. F 0-29 /2002/CT/V(120

Raipur, Dated 3 2-02

In exercise of powers conferred by clause (a) of sub-section (1) of Section 13 of Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) (hereinafter referred to as Adhiniyam), the State Government hereby makes the following amendment in the Notification No. A-5-1-94-ST-V (22), dated 1-4-1995 :-

AMENDMENT

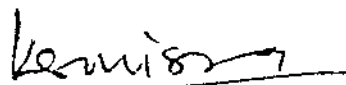
in the said notification, -

1. For the present entry at serial number 8 of column entry shall be substituted :-

8. Aluminium Ingots, Aluminium Wire rod and cold rolled aluminium coil: When used as raw material by the small scale industrial units situated in Chhattisgarh State.

The amendment shall come into force from the date of publication in gazette.

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



(K.R. Misra)
Deputy secretary

GOVERNMENT OF CHHATTISGARH
FINANCE AND PLANNING DEPARTMENT
MANTRALAYA
DAU KALYAN SINGH BHAWAN, RAIPUR

NOTIFICATION

No F 10/96/2002/CT/V 121)

Raipur, dated 31/12/2002

In exercise of powers conferred by Sub-section (9) of Section 27 of Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No.5 of 1995) the State Government hereby makes the following amendments :-

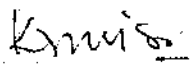
AMENDMENTS

In the Notifications given below for the figures "31/12/2002" the figures "30/06/2003" shall be substituted :-

No. 326/641/C /V/2001 dated 1/3/2001

No. F 10-2/200 CT/V (76) dated 28/12/2001

By order and in the name of the
Governor of Chhattisgarh


(K.R.Misra)
Deputy Secretary