

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

Department

Mantralaya

NOTIFICATION

Raipur, Dated 8.2.2002

No.F/ 10-15 /2002/CT/V(14) Whereas , the State Government is satisfied that it is necessary so to do in 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 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 from the date of publication of this Notification in the 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 exem- ption	Restrictions and conditions subject to which exemption is granted.
(1)	(2)	(3)	(4)
1	Alumin ium sheets and extrude d Section	Partly so as to reduce the rate of tax under sub- section (2) of section 8 to <u>(4.5%)</u>	When sold by Bharat Aluminium company Ltd., Korba to a Road Transport Company, Corporation or undertaking owned or controlled by Central Government or a State Government subject to condition that the said company produces before the assessing authority a declaration in the appended form duly filled and signed by an authorised officer of the said purchasing company, Corporation or undertaking.

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 1.7.02 (82) 16-1.02  
 1.7.02 (82) 16-1.02

FORM  
Declaration

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

, (Name and designation).....of (name of the Road Transport Company/Corporation or undertaking).....(Address).....hereby declare that the aluminium sheets, extruded section particulars of which are given below, have been purchased on behalf of the said Company/Corporation/undertaking from M/s. Bharat Aluminium Company Limited, Korba registration certificate No.....and that these goods have been purchased for official use of the said Company /Corporation /Undertaking.

Particulars of goods purchased against declaration

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Particulars of purchase order/bill/invoice/cash memo/ challan	Description of goods purchased	Quantity	Value
No.	Date	(1)	(2)
			(3) (4)

K.R. Mishra  
( 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( 16 )-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 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

S.No.	Class of Goods	Extent of Exemption	Restrictions and conditions subject to which exemption is granted.
(1)	(2)	(3)	(4)
1.	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 8(2)	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 :- 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 8(2)	(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 goods furnishes, at the time of his assessment, to the assessing authority a declaration in

1956, (No.74  
of 1956

Form A-3 appended to Notification  
No.F-10-16/2002/CT/V( 15 ), dated  
12.2.2002 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(2)  
below.

(2) 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*  
(K. R. Misra)  
Deputy Secretary

Government of Chhattisgarh

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

MANTRALAYA

NOTIFICATION

Raipur, dated 22.2.2002

Notification No. F-10-16/2002/CT/V.(17)

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 directs that the tax payable under sub-section (1) of Section 8 of the said Act by any dealer having his place of business in the State of Chhattisgarh in respect of sales by him from any place of business of Steel Tubes as specified in Category (xi) of clause (iv) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956) in the course of inter-State trade or commerce, shall, with effect from the date of Publication of this Notification in Official Gazette, be calculated at the reduced rate of 2 Percent on his turnover on such sales.

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

*Kruis* 7

*/ K. R. M. Sra*  
*Deputy Secretary*

Government of Chhattisgarh

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

MANTRALAYA

NOTIFICATION.

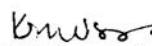
Raipur, dated 5.2.2002

ification No. F-10-18/2002/C.T./V(20)

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 directs that the tax payable under sub-section (1) of Section 8 of the said Act by any dealer having his place of business in the State of Chhattisgarh in respect of sales by him from any place of business of Ferro Alloys of all kinds in the course of inter-State trade or commerce, shall, with effect from the date of Publication of this Notification in Official Gazette to 31<sup>st</sup> March, 2005 be calculated at the reduced rate of 1 Percent on his turnover on such sales.

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

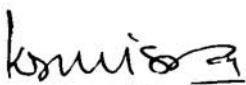
No.F- 10/28/2002/CT/V(35)-In exercise of powers conferred by section 8(5) of Central Sales Tax Act, 1956 (No.74 of 1956) the state government hereby makes the the following amendment :-

Amendment

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

S.No.	Notification No. & Date
	2
	A-3-36-2000, ST-V(61), Date 9.8.2000
	A-3-28-2000, ST-V(38), Date 17.4.2000
	F-10-332/2001/CT/V(38), Date 10.8.2001
	F-10-372/2001/CT/V(51), Date 10.9.2001
	F-10-385/2001/CT/V(60), Date 29.10.2001
	F-10-391/2001/CT/V(65), Date 9.11.2001
	F-10-392/2001/CT/V(71), Date 12.11.2001

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(38)—Whereas, the State Government is satisfied that it is necessary so to do in public interest;

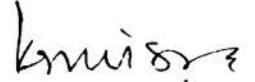
Now, therefore, in exercise of the powers conferred by sub section (5) of Section 8 of the Central Sales Tax Act, 1956 (No. 74 of 1956), the State Government, hereby, exempts the class of goods specified in column (2) of the Schedule below from payment of tax under the said Act, to the extent specified in column (3) for the period from 1st April, 2002 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.	Cement	Partly so as to reduce the rate of tax under sub-section (2) of section 8 to 4%	
2.	Heavy earth moving equipments and machinery	Partly so as to reduce the rate of tax under sub-section (2) of section 8 to 4%	
3.	Steel fabricated goods	Partly so as to reduce the rate of tax under sub-section (2) of section 8 to 4%	When manufactured and sold by small scale industries located in Chhattisgarh.

4.	Iron sheets	Partly so as to reduce the rate of tax under sub-section (1) of section 8 to 1%	
5.	Steel wire	Partly so as to reduce the rate of tax under sub-section (1) of section 8 to 2%	When manufactured and sold by small scale industries located in Chhattisgarh.
6.	Thermite flux (Aluminium powder), wires, cables, strips, winding wire, conductors and extruded sections made of Aluminium	Partly so as to reduce the rate of tax under sub-section (1) of section 8 to 2%	When manufactured and sold by small scale industries located in Chhattisgarh.
7.	Plywood	Partly so as to reduce the rate of tax under sub-section (2) of section 8 to 4%	When manufactured and sold by industries located in Chhattisgarh.
8.	Edible oil and oil cake	Partly so as to reduce the rate of tax under sub-section (1) of section 8 to 2%	
9.	Readymade garments	Partly so as to reduce the rate of tax under sub-section (2) of section 8 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

Madralaya

NOTIFICATION

Raipur, Dated 25-5-2002

No.F/10/42/2002/CT/V(53) Whereas, the State Government is satisfied that it is necessary so to do in 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 amends this department's Notification No. F-10/29/2002/CT/V(38) dated 27-3-2002 as given below:-

AMENDMENT

1. In the Schedule to the Notification, in serial No. 8, in column (3) for word "sub-section (1)", the word "sub-section (2)" 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*  
( K. R. Mishra)  
Deputy Secretary

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

Department  
 Mantralaya  
 NOTIFICATION

Raipur, dated 25-2-2002

No.F-11/43/2001/CT/V(54) Whereas, the State Government is satisfied that it is necessary so to do in 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 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 from 1st April, 2002 to 31st March, 2003 subject to the restrictions and conditions specified in column (4) of the said Schedule,-

SCHEDULE

S. No. (1)	Class of goods (2)	Extent of exemption (3)	Restrictions and conditions subject to which exemption is granted. (4)
1	Iron and Steel	Partly so as to reduce the rate of tax under sub- section (1) of section 8 to 2%	When sold by Bhilai Steel Plant, whose despatches of the goods specified in column (2) in the course of inter-state sales is more than 30% of total despatches in the financial year. Reduced rate will be applicable on the quantum of despatches over and above 30% of total despatches of the goods mentioned in column (2) in the course of inter-state sale

In order and in name of the Governor Chhattisgarh

( K.J. Mishra  
 Deput

# Government of Chhattisgarh

## FINANCE AND PLANNING DEPARTMENT

### MANTRALAYA

#### NOTIFICATION

Raipur, Dated 17.6.2002

No. F- 10 - 61/2002/CT/V(70) - 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 subsection 8(5) of the Central Sales Tax Act, 1956 (No. 74 of 1956), the State Government hereby makes the following Amendment :-

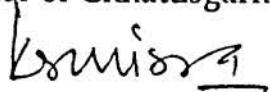
#### AMENDMENT

1 In the Notifications given below after the words "the State Government hereby exempts" the words "on the fulfillment of the requirements laid down in subsection (4) by the dealer" shall be inserted.

S.No.	Notification No.	Date
(2)		
	1A-3-28-2000-ST-V(38)	
	F-10-391-2001-CT-V(65)	
	F-10-392-2001-CT-V(71)	
	F-10-15-2002-CT-V(14)	
	F-10-16-2002-CT-V(16)	
6	F-10-29-2002-CT-V(38)	
7	F-10-43-2002-CT-V(54)	

The above Amendment shall be deemed to have come into force with effect from 1st June 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

Raipur, Dated 17-6-2002

No. F-10-61/2002/CT/V(7) - 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 subsection 8(5) of the Central Sales Tax Act, 1956 (No. 74 of 1956), the State Government hereby makes the following Amendment:-

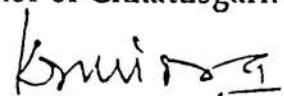
#### AMENDMENT

1 In the Notifications given below after the words "the State Government hereby directs that" the words "on the fulfillment of the requirements laid down in subsection (4) by the dealer" shall be inserted.

S.No.	Notification No.	Date
	(2)	(3)
	A-13-1-90-ST-V(102)	
	A-5-7-86-ST-V(38)	
	A-3-9-2000-ST-V(40)	
	F-10-372-2001-CT-V(51)	
5	F-10-385-2001-CT-V(60)	
6	F-10-16-2002-CT-V(17)	
7	F-10-18-2002-CT-V(20)	

2. The above Amendment shall be deemed to have come into force with effect from 1st June 2002.

By order and in the name of the Governor of Chhattisgarh

  
(K. R. Misra)  
Deputy Secretary

# Government of Chhattisgarh

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MANTRALAYA

## NOTIFICATION

Raipur, Dated 17.6.2002

No. F-10-61/2002/CT/V(72) - 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 :-

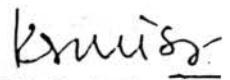
(i) Section 17 of the Chhattisgarh Vanijyik Kar Adhiniyam 1994 (No. 5 of 1995), and  
(ii) Section 8(5) of the Central Sales Tax Act, 1956 (No.74 of 1956)

the State Government hereby makes the following amendments in this Department Notifications specified in column (2) of the Schedule below to the extent specified and in the manner specified in column (3) of the Schedule :-

S.No	Notification (2)	SC IEDUL Amendments (3)
		Explanation after the Schedule be omitted
		Explanation after the Schedule be omitted
		Explanation after the Schedule be omitted
		Explanation-2 to para-2 be omitted
	.08),	Explanation to para-10 be omitted
6		Explanation to subpara-1 of para- be omitted
		Explanation to para-11 be omitted
8		Explanation to para-8 be omitted

2 The above Amendment shall be deemed to have come into force with effect from 1st June 2002.

By order in the name of the

  
(K. R. Misra)  
Deputy Secretary

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

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NOTIFICATION

Raipur, Dated 16 7 2002

No. F.10/15/2002/CT/V( 82 ) – Whereas, the State government is satisfied that it is necessary so to do in 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 makes following amendment in this department's notification No. F-10-15/2002/CT/V(14), dated 08/02/2002 namely :-

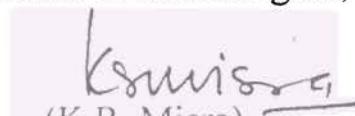
AMENDMENT

1. In the schedule to the Notification in column 3 following entry shall be substituted :-

"Partly so as to reduce the rate of tax to 2 percent under sub section (2) of section 8"

Above amendment shall be effective from 01/07/2002

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

Raipur, Dated 17-7-2002

^ 10-15 /2002 /CT/V(83 )-Whereas, the State Government is satisfied that it is necessary so to do in 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

(1) rescinds this department's Notification No. F :0-15/2002/CT/V(82) dt.16.7.2002 with effect from 1.7.2002.

(2) 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 from 1st July, 2002 to 31st March, 2003 subject to the restrictions and conditions specified in column (4) of the said Schedule,-

SCHEDULE			
Class of no goods	Extent of exemption (2)	Restrictions and conditions subject to which exemption is granted. (4)	
All products of Aluminium- primary and secondary	Partly so as to reduce the rate of tax under sub-section (1) of section 8 to 2%	When manufactured and sold by Bharat Aluminium Co. Ltd. Korba	

Y order and in name of the Governor of Chhattisgarh

K. R. Mishra

K.R. Mishra  
Deputy Secretary

Government of Chhattisgarh  
Finance and Planning Department  
Mantralaya  
NOTIFICATION

Raipur, Dated 23.7.2002

No.F- 10- 67 /2002/CT/V( 84 )-Whereas , the State Government is satisfied that it is necessary so to do in 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 directs that the tax payable under sub-section (1) of Section 8 of the said Act, by any dealer having his place of business in the state of Chhattisgarh in respect of sales of cereals and whole pulses, by him from any such place of business in the course of interstate trade or commerce, shall, with effect from the date of publication in the official Gazette to 31.3.2003, be calculated at the rate of two percent on his turnover of such sales.

By order and in name of the Governor of Chhattisgarh,

*K. R. Mishra*  
( K.R. Mishra)  
Deputy Secretary

Government of Chhattisgarh  
Finance and Planning Department  
Mantralaya  
NOTIFICATION

Raipur, Dated 7-8-2002

No.F- 10-72 /2002/CT/V( 91 )-Whereas , the State Government is satisfied that it is necessary so to do in 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 directs that the tax payable under sub-section ~~(1)~~ of Section 8 of the said Act, by any dealer having his place of business in the state of Chhattisgarh in respect of sales of ~~earth moving, road construction and material handling~~ and mining equipments by him from any such place of business in the course of interstate trade or commerce, shall, with effect from the date of publication in the official Gazette to 31.3.2003, be calculated at the rate of ~~two percent~~ on his turnover of such sales.

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. 21- 8-2002

No.F/ 10-15 /2002/CT/V(92) Whereas, the State Government is satisfied that it is necessary so to do in 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 amends this department's Notification No. F-10-15/2002/CT/V(83) dated 17-7-2002 as given below:-

**AMENDMENT**

In the Notification, for words and figures "1st July, 2002 to 31st March, 2003", the word and figures "1.6.2002 to 31.3.2003" shall be substituted.

By order and in name of the Governor of Chhattisgarh,

  
( K.R. Misra)  
Deputy Secretary

Government of Chhattisgarh  
Finance and Planning Department  
Mantralaya  
NOTIFICATION

No 10 - 95 /2002/CT/V( 117

Raipur, Dated 28.12.02

Whereas, the State Government is satisfied that it is necessary so to do in public interest;

Now, therefore, in exercise of powers conferred by sub section (5) of Section 8 of the Central Sales Act, 1956 (No. 74 of 1956), the State Government hereby, on the fulfillment of the requirements laid down in subsection (4), 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 from 1st January, 2003 to 31st March, 2003 :-

SCHEDULE

S. No.	Class of goods	Extent of Exemption
(1)	(2)	(3)
	Ingots, as specified in category (ii) of clause (iv) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956)	Partly so as to reduce the rate of tax to 1%

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

K.R.Misra  
(K.R.Misra)  
Deputy secretary

Government of Chhattisgarh  
Finance and Planning Department  
Mantralaya  
NOTIFICATION

No. F 10 29 /2002/CT/V( 9

Raipur, Dated 31- 2 02

Whereas, the State Government is satisfied that it is necessary so to do in public interest;

Now, therefore, in exercise of powers conferred by sub-section (5) of Section 8 of Central Sales Tax Act, 1956 (No. 74 of 1956), the State Government hereby makes the following amendment in the Notification No. F/10-29/2002/CT/V (38), dated 27-03-2002, from the date of publication in gazette :-

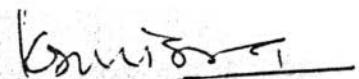
**AMENDMENT**

In the said notification, -

1. For the present entry in column (2) at serial number 6, the following entry shall be substituted: -

Thermite Flux (Aluminium Powder), Wires, Cables, Strips, Winding Wire, Foil, Conductors and extruded sections made of Aluminium.

By order and in the name of the Governor of Chhattisgarh

  
(K.R.Misra)  
Deputy secretary