

The Chhattisgarh Value Added Tax Act, 2005

CHHATTISGARH

India

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Act 2 of 2005

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The Chhattisgarh Value Added Tax Act, 2005(C.G. Act No. 2 of 2005)Last Updated 4th November, 2019Published in C.G. Rajpatra (Asadharan), dated 24-3-2005 at pages 108 (89)-108 (155).An Act to levy tax on Sales and Purchases of goods in the State of ChhattisgarhBe it enacted by the Chhattisgarh Legislature in the fifty fourth year of the Republic of India as follows :-Chapter-I Preliminary

1. Short title, extent and commencement.

(1)This Act may be called the Chhattisgarh Value Added [***] [Omitted by C.G. Act No. 2 of 2006.] Tax Act, 2005.(2)It extends to the whole of Chhattisgarh.(3)It shall come into force on such date as the State Government may, by notification, appoint.

2. Definitions.

- In this Act, unless there is anything repugnant in the subject or context,-(a)"Appellate Deputy Commissioner" means an Appellate Deputy Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] appointed under Section 3 and includes an Additional Appellate Deputy Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.];(b)"Assistant Commissioner" means an Assistant Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] appointed under Section 3 and includes an Additional Assistant Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.];(c)[* *] [Omitted by C.G. Act No. 2 of 2006.];(d)"Business" includes,-(i)any trade, commerce manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern and irrespective of the volume, frequency, continuity or regularity of such trade, commerce, manufacture, adventure or concern; and(ii)any transaction of sale or purchase of goods in connection with or incidental or ancillary to the trade, commerce, manufacture, adventure or concern referred to in clause (i), that is

to say-(a)goods whether or not they are in their original form or in the form of second hand goods, unserviceable goods, obsolete or discarded goods, mere scrap or waste material; and(b)goods which are obtained as waste products or by-products in the course of manufacture or processing of other goods or mining or generation of or distribution of electrical energy or any other form of power;(e)["Capital Goods" means plants, machinery and equipments directly used in the process of manufacture and/or in the course of business excluding such equipments as may be notified;] [Substituted by C.G. Act No. 2 of 2006.][(e-a) "Commercial Tax Officer" means a Commercial Tax Officer appointed under Section 3 and includes an Additional Commercial Tax Officer; [Inserted by C.G. Act No. 2 of 2006.](e-b) "Cooked Food" includes sweets and sweetmeats, namkeen, mishri, batasha, chironji, shrikhand, rabadi, doodhpak, prepared tea and prepared coffee but excludes ice-cream, kulfi, ice-candy, non-alcoholic drink containing ice-cream, cakes, pastries, biscuits, chocolates, toffees, lozenges, peppermint drops and mawa;](f)"Commissioner" means the Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] appointed under Section 3;(g)"Dealer" means any person who carries on the business of buying, selling, supplying or distributing goods, directly or otherwise, whether for cash, or for deferred payment or for commission, remuneration or other valuable consideration and includes-(i)a local authority, a company, an Undivided Hindu Family or any society (including a co-operative society), club, firm or association which carries on such business;(ii)a society (including a co-operative society), club, firm or association, which buys goods from, or sells, supplies or distributes goods to its members;(iii)a commission agent, broker, a del-credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of buying, selling, supplying or distributing goods on behalf of the principal;(iv)any person who transfers the right to use any goods including leasing thereof for any purpose (whether or not for a specified period) in the course of business to any other person;Explanation I. - Every person who acts as an agent of a non-resident dealer, that is as an agent on behalf of a dealer residing outside the State and buys, sells, supplies or distributes goods in the State or acts on behalf of such dealer as-(i)a mercantile agent as defined in the Sale of Goods Act, 1930 (III of 1930); or(ii)an agent for handling goods or documents of title relating to goods; or(iii)an agent for the collection or the payment of the sale price of goods or as a guarantor for such collection or payment, and every local branch of a firm or company situated outside the State, shall be deemed to be a dealer for the purpose of this Act;Explanation II. - The Central or a State Government or any of their departments or offices which, whether or not in the course of business, buy, sell, supply or distribute goods, directly or otherwise, for cash or for deferred payment, or for commission, remuneration or for other valuable consideration, shall be deemed to be a dealer for the purpose of this Act;Explanation III. - Any non-trading, commercial or financial establishment including a bank, an insurance company, a transport company and the like which whether or not in the course of business buys, sells, supplies or distributes goods, directly or otherwise, for cash or for deferred payment, commission, remuneration or for other valuable consideration, shall be deemed to be a dealer for the purposes of this Act;(h)The expression "declared goods" shall have the meaning assigned to it in the Central Sales Tax Act, 1956 (No. 74 of 1956);(i)"Deputy Commissioner" means a Deputy Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] appointed under Section 3 and includes an Additional Deputy Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.];(j)"Document" means title deeds, writings or inscriptions and includes "electronic record" and "electronic form" as defined in the Information Technology Act, 2000 (No. 21 of 2000) and the like that furnishes

evidence;(k)"Goods" means all kinds of movable property including computer software but excluding actionable claims, newspapers, stocks, shares, securities or Government stamps and includes all materials, articles and commodities, whether or not to be used in the construction, fitting out, improvement or repair of movable or immovable property, and also includes all growing crops, grass, trees, plants and things attached to, or forming part of the land which are agreed to be severed before the sale or under the contract of sale;(l)"Import" means the bringing or causing to be brought of goods in to the State of Chhattisgarh from any place outside the State;(m)["Input tax" means an amount paid or payable by way of tax under Section 8 by a registered dealer in respect of the purchase of any goods; specified in Parts I, II and IV of Schedule II, to a selling registered dealer who is liable to pay tax on the sale of such goods;] [Substituted by C.G. Act No. 26 of 2006.](n)"Manufacture" includes any activity that brings out a change in an article or articles as a result of some process, treatment, labour and results in transformation into a new and different article so understood in commercial parlance having a distinct name, character use, but does not include such activity of manufacture as may be notified;(o)"Place of business" means any place where a dealer purchases or sells any goods or stores goods or keeps documents or accounts of his purchases or sales or both and also includes-(i)the place of business of an agent where a dealer carries on business through an agent;(ii)any place or building whether any business is carried on therein or not, in which the person carrying on the business, keeps any of his books of accounts, documents, stocks or other things, relating to his business;(p)"Prescribed" means prescribed by rules made under this Act;(q)"Purchase price" shall comprise of-(i)the amount payable by a dealer as valuable consideration for the purchase of goods' simplicitor :Provided that where goods are purchased together with the packing material or container, then notwithstanding anything contained in this Act, the purchase price of such goods shall be inclusive of the price or cost or value of such packing material or container, whether such price or cost or value is paid separately or not as if such packing material or container were the goods purchased;(ii)transport costs, if any;(iii)trade commission, if any, by whatever name called;(iv)forwarding and handling charges, if any;(v)insurance charges, if any;(vi)local taxes, if any;(vii)excise duty, if any, leviable under the Central Excise Act, 1944 (No. 1 of 1944);(viii)cost of packing, if any; and(ix)any other charges or costs other than those specified above, if incurred or paid in respect of goods so purchased;Explanation : - For the purpose of this clause "transport cost" includes such expenses as are incurred by the dealer on transportation of goods after taking delivery from the seller;(r)"Registered dealer" means a dealer registered under this Act;(s)"Sale" with all its grammatical variations and cognate expressions means any transfer of property in goods for cash or deferred payment or for other valuable consideration and includes-(i)a transfer, otherwise than in pursuance of a contract, of property in any goods for cash, deferred payment or other valuable consideration;(ii)a transfer of property in goods whether as goods or in some other form, involved in the execution of works contract;(iii)a delivery of goods on hire purchase or any system of payment by instalments;(iv)a supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration;(v)a supply, by way of or as part of any service or in any other manner whatsoever, of goods being food or any other article for human consumption or any drink (whether or not intoxicating) where such supply or service is for cash, deferred payment or other valuable consideration;(vi)a transfer of the right to use any goods including leasing thereof for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration; and such transfer, delivery or supply of any goods

shall be deemed to be a sale of those goods by the person making the transfer, delivery or supply and purchase of those goods by the person to whom such transfer, delivery or supply is made, but does not include a mortgage, hypothecation, charge or pledge; Explanation : - (a) Notwithstanding anything contained in the Sale of Goods Act, 1930 (III of 1930), where a sale or purchase of goods takes place in pursuance of a contract of sale, such sale or purchase shall be deemed for the purposes of this Act to have taken place in the State of Chhattisgarh irrespective of the place where the contract of sale or purchase might have been made, if the goods are within the State-(i) in the case of specific or ascertained goods, at the time the contract of sale or purchase is made; and (ii) in the case of unascertained or future goods, at the time of their appropriation to the contract of sale or purchase by the seller or by the purchaser, whether the assent of the other party is- prior or subsequent to such appropriation; and (b) where there is a single contract of sale or purchase of goods situated at more places than one, the provisions of clause (a) shall apply as if there were separate contracts in respect of the goods at each of such places; (t) "Sale price" means the amount or any other consideration payable to a dealer as valuable consideration for the sale of any goods less any sum allowed as cash discount according to ordinary trade practice but inclusive of any sum charged for anything done by the dealer in respect of the goods at the time of or before delivery thereof other than the cost of freight or delivery or the cost of installation when such cost is separately charged; Explanation : - (i) Where goods are sold on hire purchase or any system of payment by instalments, the sale price of such goods shall be exclusive of insurance charges, interest and hire charges and such other charges as may be prescribed; (ii) Where goods are sold by way of transfer of right to use such goods, the sale price thereof shall be the amount of valuable consideration received or receivable by the transfer or for such transfer; (iii) [Omitted.] [Omitted by C.G. Act No. 11 of 2007.] (u) [* * *] [Omitted by C.G. Act No. 2 of 2006.] (v) "Tax" means the tax payable under this Act; (w) ["Taxable turnover" in relation to a dealer for any period means that part of dealer's turnover which remains after deduction therefrom- [Substituted by C.G. Act No. 26 of 2006.] (i) the sale price of goods declared tax free under Section 15 or under Section 15-B, (ii) the sale price of such goods which are in the nature of tax paid goods in the hands of such dealer, (iii) the amount collected by way of tax under Section 8 or the amount arrived at by applying the following formula :-

rate of tax x aggregate of sale prices / 100 + rate of tax

Provided that, no deduction on the basis of above formula shall be made if the amount of tax collected by a registered dealer in accordance with the provisions of the Act, has been otherwise deducted from the aggregate of sale prices; Explanation : - Where the turnover of a dealer is taxable at different rate, the formula shall be applied separately in respect of such part of the turnover liable to a different rate of tax; (x) "Tax paid goods" in relation to goods specified in [Part III] [Substituted by C.G. Act No. 26 of 2006.] of Schedule II on which tax is payable under [* * *] [Omitted by C.G. Act No. 26 of 2006.] Section 8, means any such goods which have been purchased by a dealer from a registered dealer inside the State of Chhattisgarh within the meaning of Section 4 of the Central Sales Tax Act, 1956 (No. 74 of 1956); (y) "Turnover" in relation to any period means the aggregate of the amount of sale prices received and receivable by a dealer in respect of any sale or supply or distribution of goods made during that period, whether or not the whole or any portion of such turnover is liable to tax but after deducting the amount, if any, refunded by the dealer to a purchaser, in respect of any goods purchased and returned by the purchaser within six months from

the date of such sale :Provided that-(i)in the case of sale by bona fide agriculturist as defined in clause (e) of sub-section (1) of Section 2 of the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959), of ghee produced by himself; or(ii)in case of sale by a person of agricultural or horticultural produce grown by himself or grown on any land in which he has an interest whether as owner, usufructuary mortgagee, tenant or otherwise, when such produce is sold in the form in which it was produced, without being subjected to any physical, chemical or other process for being made fit for consumption save mere dehusking, cleaning, grading or sorting, the amount of consideration relating to such sales,shall be excluded from his turnover;(z)"Value Added [* * *] [Omitted by C.G. Act No. 2 of 2006.] Tax" means a tax on sale or purchase of goods payable under this Act;(a-1) "Year" means the twelve months ending on the 31st day of March.

3. Taxing Authorities and other Officers.

(1)There may be appointed a person to be the Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] and the following category of officers to assist him, namely :-(a)Additional Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.];(b)Appellate Deputy Commissioner or Additional Appellate Deputy Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.];(c)Deputy Commissioner or Additional Deputy Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.];(d)Assistant Commissioner or Additional Assistant Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.];(e)[Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] Officer or Additional [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] Officer;(f)Assistant [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] Officer; and(g)Inspector of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.].(2)The Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] and the Additional Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] shall be appointed by the State Government and the other officers referred to in sub-section (1) shall be appointed by the State Government or such other authority as it may direct.(3)The Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] and the Additional Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] shall exercise all the powers and perform all the duties conferred or imposed on the Commissioner by or under this Act throughout the State and for this purpose any reference to the Commissioner in this Act, shall be construed as a reference to the Additional Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.].(4)Other officers referred to in sub-section (2) shall, within such areas as the Appointing Authority may, by general or special order specify, exercise such powers as may be conferred and perform such duties as may be imposed by or under this Act.

3A. [Tribunal. [Inserted by C.G. Act No. 2 of 2006.]

(1)Subject to such rules as may be made in this behalf, the State Government may, by notification, with effect from a date specified therein, constitute Tribunal to exercise the powers and perform the functions conferred on the Tribunal by or under the Act.(2)fill the date specified in the notification under sub-section (1), the Board of Revenue, Chhattisgarh shall act as Tribunal for the purpose of this Act and on the date aforementioned all proceedings pending before the Board of Revenue, Chhattisgarh, acting as Tribunal shall stand transferred to the Tribunal constituted under

sub-section (1).(3)Subject to the previous approval of the State Government, the Tribunal may, from time to time, make regulations not inconsistent with the provisions of this Act regulating the procedure and disposal of its business.]Chapter-III Incidence of Tax

4. Incidence of tax.

(1)Every dealer whose turnover during a period of twelve months immediately preceding the commencement of this Act exceeds the prescribed limits [***] [Omitted by C.G. Act No. 2 of 2006.] shall from such commencement be liable to pay tax under this Act in respect of sales or supplies of goods effected by him in Chhattisgarh, Different limits may be prescribed for different category of dealers.(2)Every dealer to whom sub-section (1) does not apply shall be liable to pay tax under this Act in respect of sales or supplies of goods effected by him in Chhattisgarh with effect from the date on which his turnover in a year first exceeds the limit prescribed under in the said sub-section but for the purpose of assessment of the tax for that year, only so much of his turnover as is in excess of such limit, shall be taken into consideration.

5. Determination of liability to pay tax.

- The Commissioner shall, in the prescribed manner, institute proceedings for the purpose of determining the liability of a dealer to pay tax under this Act. Such liability shall be determined by an order and such determination shall be made within a period of twelve months from the date of institution of such proceedings.(2)Notwithstanding anything contained in sub-section (2) of Section 4, liability of a dealer to pay tax under this Act shall not be determined from a date earlier than five years prior to-(i)the date of institution of proceedings under sub-section (1); or(ii)the date of validity of the registration certificate, whichever is earlier.

6. Joint and several liability of certain class of dealers.

(1)(a)When a dealer who carries on the business of supplying goods in the course of execution of a works contract entered into by him (hereinafter referred to as a contractor) through another such dealer (hereinafter referred to as a sub-contractor) directly or otherwise, and the sub contractor executes such works contract and each or either of them is liable to pay tax under this Act, then notwithstanding anything contained in this Act, the contractor and the sub-contractor shall be jointly and severally liable to pay tax in respect of transfer of property in goods whether as goods or in some other form involved in the execution of such works contract.(b)If the contractor proves in the prescribed manner to the satisfaction of the Commissioner that the tax has been paid by the sub-contractor on the turnover of the goods supplied in the course of execution of the works contract, the contractor shall not be liable to pay tax again on the turnover of such goods.(2)(a)Where a dealer who bonafidely buys or sell for an agreed consideration (hereinafter referred to as the commission agent) any goods specified in Schedule II on behalf of his principal, such commission agent and his principal shall both be jointly and severally liable to pay tax under this Act.(b)(i)If the principal on whose behalf the commission agent has sold the goods proves in the prescribed manner to the satisfaction of the Commissioner that tax has been paid or payable by his commission agent on such goods, the principal shall not be liable to pay tax in respect of the sale of

such goods.(ii)If the commission agent who has sold goods on behalf of the principal proves in the prescribed manner to the satisfaction of the Commissioner that the tax has been paid by his principal on such goods, the commission agent shall not be liable to pay tax in respect of the sale of such goods.(3)Where any dealer or person with a view to evade payment of tax or in order to claim any input tax rebate which he otherwise is not eligible for or was carrying on business in the name of or in association with any other person either directly or indirectly, whether as an agent, employee, manager, partner or power of attorney holder, guarantor, relative or sister concern or any other capacity, such person and the dealer in whose name the registration certificate was obtained shall jointly and severally be liable for the payment of tax assessed, reassessed, interest payable and penalty imposed under the Act and such tax, interest and penalty shall be recovered from all or any of such persons as if such person or persons are dealer under the Act.

7. Liability of a dealer registered under Central Act No. 74 of 1956 to pay tax.

(1)A dealer registered under the Central Sales Tax Act, 1956 (No. 74 of 1956) who is not liable to pay tax under Section 4 shall nevertheless be liable to pay tax at the rate specified in Section 8 on his sales of any goods in respect of the purchases of which he has furnished a declaration under subsection (4) of Section 8 of the said Act or on the sales of any goods in the manufacture of which such goods have been used.(2)Every dealer to whom sub-section (1) applies shall for the purposes of Sections 19, 21, 25 and 41 be deemed to be a registered dealer.Chapter-IV Levy of Tax

8. Levy of Tax.

- [(1)] [Inserted by C.G. Act No. 12 of 2016, dated 1.4.2016.] [There shall be levied on goods specified in Schedule II, a tax at the rate mentioned in the corresponding entry in column (3) thereof; and such tax shall be levied on the taxable turnover of a dealer liable to pay tax under the Act.] [Substituted by C.G. Act No. 26 of 2006.](2)[Notwithstanding anything contained in sub-section (1), on the sale of goods specified in serial number I and 2 of PART III of Schedule II, there may be levied a rate of tax under sub-section (1) and a specific amount per litre as may be notified by the State Government, from time to time.] [Inserted by C.G. Act No. 12 of 2016, dated 1.4.2016.]

9. Levy of Purchase tax.

(1)Every dealer who in the course of his business purchases any goods specified in Schedule II from any person other than a registered dealer or from a registered dealer in the circumstances in which no tax under Section 8 is payable by that registered dealer on the sale price of such goods except where the goods are tax-paid goods within the meaning of clause (x) of Section 2, shall be liable to pay tax on the purchase price of such goods if,-(a)after their purchase, the goods are not sold within the State of Chhattisgarh or in the course of inter-State trade or commerce or in the course of export out of the territory of India but are sold or disposed of otherwise, or consumed or used in the manufacture of goods declared tax-free under Section 15 [and Section 15 (b) which are disposed off otherwise than by way of sale in the course of export out of the territory of India] [Inserted by C.G. Act No. 2 of 2006.]; or(b)such goods covered by [Part III of Schedule II and/or] [Inserted by C.G. Act No. 26 of 2006.] Schedule III are used or consumed in the manufacture of goods; or(c)[such

goods covered by Parts I, II and IV of Schedule II and not covered by Schedule III, after use or consumption in the manufacture of any goods specified in Schedule II, the manufactured goods are disposed of otherwise than by way of sale in the State of Chhattisgarh or in the course of inter-State trade or commerce or in the course of export out of the territory of India; [Substituted by C.G. Act No. 26 of 2006.] and such tax shall be levied :- (i) in respect of goods referred to in clauses (a) and (b) at the rate specified in column (3) of Schedule II, and (ii) in respect of goods referred to in clause (c) at 4% or at the rate specified in column (3) of Schedule II whichever is lower. Explanation : - The rate of tax specified in Schedule II shall be the rate at which tax would have been levied on the sale of such goods within the State on the date of such purchase. (2) No tax under this section shall be levied in respect of any year on - (a) a dealer whose turnover in a year does not exceed the limit prescribed under sub-section (1) of Section 4; (b) any other dealer who has no turnover, if his aggregate of purchase prices of all the goods does not exceed such amount as may be prescribed. (3) Every dealer who has no turnover and is liable to pay tax under sub-section (1) shall, for the purpose of Sections 19, 21, 22, 25, 26 and 41 be deemed to be a registered dealer.

10. Composition of Tax.

(1)(a) The Commissioner may subject to such restrictions and conditions as may be prescribed, permit any registered dealer who carries on wholly or partly the business of supplying goods in the course of execution of works contract entered into by him, to pay in lieu of tax payable by him under this Act a lumpsum at such rate not exceeding 15 per cent, as may be prescribed, determined in the prescribed manner, by way of composition. (b) For the purpose of determination of the lumpsum by way of composition under clause (a) the State Government may prescribe different rates for different kinds of contracts. (2)(a) A registered dealer purchasing goods specified in Schedule II from another such dealer within the State after payment of tax under [* * *] [Omitted by C.G. Act No. 26 of 2006.] Sections 8 and/or purchasing goods specified in Schedule I, [and/or a registered dealer who manufactures cooked food] [Inserted by C.G. Act No. 2 of 2006.] [and sells such goods within the State] [Inserted by C.G. Act No. 26 of 2006.] and whose turnover in a year does not ordinarily exceed rupees [sixty lac] [Substituted 'fifty lac' by C.G. Act No. 14 of 2013, dated 26.4.2013.] may opt. in the prescribed form within [three months] [Substituted by C.G. Act No. 12 of 2008.] of the commencement of the year [for which the option is made, or from the date of registration, issued after the commencement of the business, in that year, as the case may be] [Inserted by C.G. Act No. 12 of 2008.], for payment in lieu of tax payable by him under [***] [Omitted by C.G. Act No. 26 of 2006.] Section 8 a lumpsum at such rate, in such manner and subject to such restrictions and conditions as may be prescribed. (b) If a registered dealer during the year for which an option has been given by him contravenes any of the restrictions and conditions prescribed [***] [Omitted by C.G. Act No. 2 of 2006.] the option given by him shall stand revoked. (c) [***] [Omitted by C.G. Act No. 2 of 2006.](3) The provisions of Sections 19, 21, 41 and 42 shall not apply to a registered dealer to whom permission to pay a lumpsum by way of composition has been granted under sub-section (1) in relation to the period for and the goods in respect of which such composition has been granted and to such dealer who has opted for composition of tax under sub-section (2) for the period for which such option has been exercised.

11. Dealer not to pass incidence of tax to agriculturists and horticulturists under certain circumstances.

- No dealer shall collect any amount by way of tax, from a person who sells agricultural or horticultural produce grown by himself or grown on any land in which he has an interest, whether as owner, usufructuary mortgagee, tenant or otherwise, when such produce is sold in the form in which it was produced, without being subjected to any physical, chemical or other process for being made fit for consumption save mere dehusking, cleaning, grading or sorting.

12. Kate of tax on container or packing material.

- Notwithstanding anything contained in Section 8 or Section 9 where any goods packed in any container or packing material are sold or purchased, the container or packing material in which such goods are so packed shall be deemed to have been sold or purchased along with such goods and the tax under Section 8 or Section 9 shall be levied on the sale or purchase of such container or packing material at the rate of tax, if any, applicable to the sale, or as the case may be, the purchase of the goods themselves :Provided that no tax under Section 8 or Section 9 shall be levied where the container or packing material is sold or purchased along with the goods declared tax-free under Section 15.

13. Rebate of Input tax.

- [(1) Subject to the provisions of sub- section (5) and such restrictions and conditions as may be prescribed, a rebate of input tax as provided in this section shall be claimed by or be allowed to a registered dealer, in the circumstances specified below :-(a)(i)When a registered dealer purchases any goods specified in Parts I, II and IV of Schedule II, within the State of Chhattisgarh from another such dealer for sale within the State of Chhattisgarh or in the course of inter-State trade or commerce or in the course of export out of the territory of India, [***] after payment to him of input tax, and(ii)When a registered dealer purchases any goods specified in Parts I, II and IV of Schedule II other than those specified in Schedule III within the State of Chhattisgarh from another such dealer after payment to him of input tax, for use as capital goods in the course of business within the State of Chhattisgarh, and(b)When a registered dealer purchases any goods including capital goods specified in Parts I, II and IV of Schedule II other than those specified in Schedule III within the State of Chhattisgarh from another such dealer after payment to him of input tax, for use or consumption of such goods for/in the manufacture or for in mining in the State of any goods specified in Schedule II for sale within the State of Chhattisgarh or in the course of interstate trade or commerce [***] [Deleted 'or for sale outside the state by way of stock transfer' by C.G. Act No. 12 of 2016, dated 1.4.2016.] and of any goods specified in Schedule I and/or Schedule II for sale in the course of export out of the territory of India, or for sale to a registered dealer in Special Economic/one as per the provisions of clause (iv) of sub-section (1) of Section 38,he shall claim or be allowed, input tax rebate of such amount of tax, in such manner and within such period as may be prescribed.(c)Where dealer makes an application for grant of a registration certificate under clause (a) or clause (b) of sub-section (2) of Section 16 on or after the commencement of the Act, he

shall in respect of:-(i)goods specified in Parts I, II and IV of Schedule II purchased on or after such commencement by him within the State of Chhattisgarh after payment to him of input tax for the purpose specified in clause (a); or(ii)goods specified in Parts I, II and IV of Schedule II other than those specified in Schedule III, purchased on or after such commencement by him within the State of Chhattisgarh after payment of input tax for the purpose specified in clause (b), and held in stock by him on the date of validity of the registration certificate issued to him under clause (a) of sub-section (2) of Section 16, claim or be allowed input tax rebate of such amount of tax in such manner and within such period as may be prescribed.](2)(a)Notwithstanding anything contained in sub-section (1), where a registered dealer purchases any goods specified in [Parts I, II and IV of] [Inserted by C.G. Act No. 26 of 2006.] Schedule II in the circumstances stated in clauses (a) and (b) of the said sub-section and dispatches such goods or the goods manufactured by him, to a commission agent registered under the Act for sale, the input tax rebate in respect of such goods purchased for the purpose of sale within the State of Chhattisgarh shall be claimed by or be allowed to the registered dealer who receives the goods for sale on commission;(b)No input tax rebate, shall be claimed by or be allowed to the dealer (principal) who dispatches such goods for the said purpose.(3)The input tax rebate by a registered dealer under sub section (1) or sub-section (2) [and Section 73] [Inserted by C.G. Act No. 26 of 2006.] shall be adjusted in such manner as may be prescribed towards the tax payable by him under this Act or under Central Sales Tax Act, 1956 (No. 74 of 1956) and the balance, if any, shall be carried over for adjustment towards tax payable in the subsequent year :[Provided that, if the amount of input tax rebate remains unadjusted and the dealer makes an application for refund of such amount, the assessment shall be made within one year from the date of application and such amount shall be granted by way of refund.] [Substituted by C.G. Act No. 12 of 2008.](4)The amount of input tax rebate, to which a registered dealer is entitled in respect of purchase of goods made by him for sale in the course of export out of the territory of India or for sale to a registered dealer in Special Economic Zone as per the provisions of clause (iv) of sub-section (1) of Section 38, which is not adjustable towards any tax payable by him in accordance with the provisions of sub-section (3), shall be granted to him by way of refund.(5)(a)(i)Where a registered dealer having purchased any goods referred to in clause (a) of sub-section (1), from another such dealer for the purpose of sale has claimed input tax rebate in respect of such goods under clause (a) or sub-clause (i) of clause (c) of the said sub-section and adjusted such rebate towards the tax payable by him according to his return or returns, such dealer shall, in the event of disposal of such goods otherwise than by way of sale within the State of Chhattisgarh or in the course of inter-State trade or commerce [***] [Deleted 'or by way of sale outside the State by way of stock transfer' by C.G. Act No. 12 of 2016, dated 1.4.2016.] or in the course of export out of the territory of India, be liable to pay the amount of tax towards which input tax rebate in respect of the aforesaid goods was adjusted by him.(ii)Where a registered dealer having purchased any goods referred to in clause (b) or sub-clause (ii) of clause (c) of sub-section (1) from another such dealer for the purpose of use or consumption of such goods for/in the manufacture or mining of any goods specified in Schedule II has claimed input tax rebate in respect of such goods under clause (b) or clause (c) of the said sub-section, and adjusted such rebate towards the tax payable by him according to his return or returns, such dealer shall, in the event of the disposal of goods manufactured or mined, in a manner otherwise than by way of sale in the State of Chhattisgarh or in the course of inter-State trade or commerce [***] [Deleted 'or by way of sale outside the State by way of stock transfer' by C.G. Act No. 12 of 2016, dated 1.4.2016.] or in the

course of export out of territory of India, be liable to pay the amount of tax towards which the aforesaid input tax rebate relating to such goods was adjusted by him.(iii)Where the registration certificate of a registered dealer who having purchased any goods referred to in clause (a) or clause (b) of sub-section (1) and having claimed input tax rebate in respect of the said goods under the said clauses, is cancelled under sub-section (10) of Section 16, such dealer shall pay the amount claimed by way of input tax rebate under the said clauses in respect of the goods held in stock by him on the date the order of cancellation of the registration certificate takes effect.(b)Where the amount of tax or the amount of input tax rebate which a registered dealer is liable to pay under clause (a) is not adjustable towards any input tax rebate to his credit, such dealer shall be liable to pay on the amount of tax so payable interest at the rate of one per cent per month for the period commencing from the date of disposal of the goods in the manner stated in sub-clause (i) or sub-clause (ii) of clause (a) to the date of its payment.(6)No input tax rebate under sub-section (1) shall be claimed or be allowed to a registered dealer,-(i)in respect of any goods specified in Schedule II purchased by him from another such dealer for sale but given away by him by way of free sample or gift or given to or received by him by way of replacement;(ii)in respect of goods specified in Schedule II for use or consumption for manufacture or mining of goods but the goods manufactured or mined are given away by him by way of free sample or gift or given to or received by him by way of replacement;(iii)in respect of goods purchased by a dealer who opts for the composition of tax under the provisions of Section 10;(iv)[in respect of goods purchased from a dealer who opts for the composition of tax under the provisions of Section 10;] [Inserted by C.G. Act No. 26 of 2006.][[(v)] [Inserted by C.G. Act No. 2 of 2006.] in respect of any goods specified in Schedule II for which the amount of tax is not shown separately in the sale bill, invoice or cash memoranda.](7)(a)The State Government, if it deems fit, may, by notification specify any goods mentioned in part III of Schedule II for the purpose of claiming or allowing input tax rebate under this section, when such goods are purchased by a registered dealer from another such dealer within the State of Chhattisgarh,-(i)after payment to him of tax under [***] [Omitted by C.G. Act No. 26 of 2006.] Section X; or(ii)which are tax paid goods at the hands of the selling registered dealer, for use or consumption of such goods for/in the manufacture or for/in mining of any goods specified in Schedule II for sale within the State of Chhattisgarh or in the course of inter-State trade or commerce or in the course of export out of the territory of India and thereupon the input tax rebate in respect of such goods shall be claimed or be allowed in such manner, to such extent, within such period and subject to such restrictions and conditions as may be specified in the notification.(b)The provisions of sub-clause (ii) of clause (c) of sub-section (1) and sub-sections (2) to (5) shall apply to input tax rebate that may be claimed or allowed in respect of goods referred in clause (a).

14. Burden of proof.

- The burden of proving that any sale or purchase effected by a dealer is not liable to tax under Section 8 or Section 9 as the case may be, or that he is eligible for an input tax rebate under Section 13 shall be on the dealer.

15. Tax free goods.

- [(1)] [Renumbered by C.G. Act No. 2 of 2006.] No tax shall be payable on the sale or purchase of goods specified in Schedule I, subject to the conditions and exceptions, if any, set out in the corresponding entry in the third column thereof.(2)[The State Government may in respect of any goods, by notification amend Schedule-I, so as to include therein any goods not already specified or may relax or omit any of the conditions and exceptions set out in the corresponding entry in the third column thereof.] [Inserted by C.G. Act No. 2 of 2006.]

15A. [Power of State Government to amend Schedule II. [Inserted by C.G. Act No. 2 of 2006.]

- The State Government may, by notification, amend the Schedule II and thereupon the said Schedule shall stand amended accordingly :Provided that the rate of tax in respect of any goods specified therein other than the declared goods shall not exceed the rate of tax prescribed in the next higher slab of the rate of tax specified in the Schedule :Provided further that if any goods are transposed by deleting them from one of the parts of the Schedule and inserting or adding them to another, the rate of tax in respect of such goods shall not exceed the rate of tax prescribed in the next higher slab of the rate of tax specified in the Schedule.(2)No notification enhancing the rate of tax, shall be issued under this Section without giving in the Gazette such previous notice as the State Government may consider reasonable of its intention to issue such notification.(3)Every notification issued under sub-section (1) shall, as soon as may be. be laid on the table of the legislative Assembly.

15B. Saving.

- The State Government may, by notification and subject to such restrictions and conditions as may be specified therein, exempt whether prospectively or retrospectively,-(i) (a)any class of dealers; or(b)any goods or class of goods, in whole or in part,from the payment of tax under this Act for such period as may be specified in the notifications;(ii)any dealer or class of dealers from any provision of this Act or any provision of a rule made under Section 71 for such period as may be specified in the notification.(2)Any notification issued under this section may be rescinded before the expiry of the period for which it was to have remained in force and on such rescission such notification shall cease to be in force. A notification rescinding an earlier notification shall have prospective effect.(3)Notwithstanding the repeal of the Chhattisgarh Commercial Tax Act, 1994 (C.G. Act No. 5 of 1995) (hereinafter referred to as the repealed Act) the State Government may, by notification, exempt-(i)(a)any class of dealers; or(b)any goods or class of goods in whole or in part,from the payment of tax under the repealed Act; or(ii)any dealer or class of dealers from any provision of the repealed Act or the provision of any rule made there under,for any period before the commencement of this Act and for that purpose it shall and shall always be deemed that the provision of Section 17 of the repealed Act have been revived for the purpose of such exemption.] [Substituted by C.G. Act No. 26 of 2006.]Chapter-V Registration Of Dealers

16. [Registration of dealers. [Substituted by C.G. Act No. 2 of 2006.]

(1) Every dealer whose turnover during the twelve months immediately preceding the commencement of this Act exceeds the limits specified in sub-section (1) of Section 4 shall get himself registered in the prescribed manner within thirty days of the commencement of the Act. (2) (a) Every dealer other than a dealer to whom sub-section (1) applies shall get himself registered within the prescribed period from the date on which his turnover in a year first exceeds the limits prescribed under sub-section (1) of Section 4; (b) Every dealer being a transferee of a business within the meaning of sub-section (1) of Section 30 shall get himself registered within thirty days from the date of transfer of the business of which he is a transferee; (c) A dealer who though not liable to pay tax under Section 4 desires to obtain a registration certificate voluntarily may get himself registered under this Act; (d) Any person intending to establish a business in the State for the manufacture of goods for sale of value exceeding rupees two lac in a year and who is registered in the Industries Department of State Government for establishing an industrial unit in the State or who is issued a licence wherever necessary or has sent a memorandum of information to the Central Government to establish a new industrial undertaking in the State under the provisions of the Industries (Development and Registration) Act, 1951 (No. 65 of 1951), may, notwithstanding that he is not liable for registration under clause (a), get himself registered under this Act. (3) Every dealer required to get himself registered under sub-section (1) or clause (a) or clause (b) of sub-section (2), or a dealer who desires to get himself registered under clause (c) of sub-section (2), or a person who desires to get himself registered under clause (d) of sub-section (2) shall make an application supported with an affidavit to the Commissioner in such form and such manner as may be prescribed, giving correct and complete particulars therein. (4) [(a) On the day the application for grant of a registration certificate as required by sub-section (1) or sub-section (2) is received, the said authority shall grant the applicant a provisional registration certificate in the prescribed form. (b) After issue of the provisional registration certificate the Commissioner shall require the applicant to produce before him essential evidence and documents in respect of the particulars given in the application as also the accounts relating to the business for verification. On production of the evidence, documents and accounts the Commissioner shall verify the particulars given in the application. On being satisfied about the correctness of the particulars, the Commissioner shall issue to the applicant a registration certificate in the prescribed form not later than fifteen days of the date of receipt of the application for grant of a registration certificate. (c) If on verification of records produced by the applicant, the Commissioner is satisfied that the particulars given by the applicant in his application are incorrect or that the applicant has mis-represented certain facts, he shall, after giving the applicant an opportunity of being heard and recording the reasons in writing, reject the application and cancel the provisional registration certificate issued to the applicant from the date of its issue, not later than fifteen days of the date of receipt of the application.] (5) The registration certificate granted under sub-section (4) shall take effect from- (a) in a case where a dealer required to get himself registered under clause (a) or clause (b) of sub-section (2) has applied for registration within the period prescribed under clause (a) or specified in clause (b) of the said sub-section, the date on which his turnover in a year first exceeds the limits prescribed under sub-section (1) of Section 4 or the date of transfer of business as the case may be; (b) in a case where a dealer required to get himself registered under clause (a) or clause (b) of sub-section (2) has applied for registration after the expiry of the prescribed or specified period, as the case may be, the date on which he

applies for registration;(c)where a dealer has applied under clause (c) or a person has applied under clause (d) of sub-section (2) for registration, the date of such application and notwithstanding the provisions of Section 4, such dealer or person as the case may be, shall be liable to pay tax under the Act, during the period from the said date of application till his registration certificate remains in force.(6)Without prejudice to the provisions of sub-section (6) of Section 21, when a dealer has without reasonable cause, failed to get himself registered within the prescribed time as required by sub-section (1) or clause (a) or clause (b) of sub-section (2) the Commissioner may, after giving such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty, a sum not exceeding rupees five hundred.(7)Every dealer who at the commencement of this Act holds a registration certificate under the provisions of the Act repealed by this Act shall, on such commencement, be deemed, to be a dealer registered and holding a registration certificate under this Section.(8)If any registered dealer or other dealer who is required to furnish returns under sub-section (1) of Section 19-(a)sells or otherwise disposes off his business or any part or place of his business or effects or comes to know of any other change in the ownership of the business; or(b)discontinues his business or changes his place of business or opens a new place of business; or(c)changes the name or nature of his business, he or if he dies, his legal representative shall within the prescribed time, inform the prescribed authority accordingly.(9)(a)The Commissioner shall,-(i)on application made by a registered dealer for amendment of his registration certificate in pursuance of the provisions of sub-section (8) or otherwise, amend the registration certificate of the dealer or reject the application within 30 days of the date of receipt of such application, after making such enquiry as he deems fit; and(ii)on being satisfied that the registration certificate issued to a dealer requires amendment with regard to certain particulars specified therein, amend the registration certificate after giving the dealer an opportunity of being heard.(b)When the registration certificate is amended under sub-clause (i) of clause (a) in pursuance of any of the events specified in sub-section (8), such amendment shall take effect from the date such event has taken place and in all other cases falling under the said sub-clause the amendment shall take effect from the date of application. An amendment made under sub-clause (ii) of clause (a) shall take effect from the date of order for making such amendment.(10)When,-(a)a registered dealer discontinues or transfers his business; or(b)the liability of a registered dealer to pay tax ceases; or(c)a registered dealer has been granted a registration certificate by mistake; or(d)a registered dealer is in arrears of tax or penalty or any other sum due under this Act or under the Act repealed by this Act; or(e)the Commissioner for reasons to be recorded in writing, is of the opinion that the registration certificate should be cancelled for any other reason;the Commissioner may either on his own motion or on the application of the dealer in this behalf cancel the registration certificate but notwithstanding such cancellation the dealer shall be liable to pay tax for the period during which his registration certificate remained in force :Provided that where the Commissioner proposes to cancel the registration certificate under this sub-section, he shall give the dealer an opportunity of being heard.(11)Any dealer whose registration certificate is cancelled under clause (d) or clause (e) of sub-section (10) shall, for the purpose of sub-section (6) of Section 21 be deemed to be a dealer, who has failed to apply for registration, but shall not be liable to pay any penalty under the said sub-section.]

17.

[***] [Omitted by C.G. Act No. 2 of 2006.]

18. Registration of persons liable for tax deduction at source.

(1) Every person, liable for deduction of tax at source under Section 27, shall obtain a certificate of registration from the Commissioner in such manner and form as may be prescribed. (2) Every person required to obtain a certificate of registration under sub-section (1), shall, within 30 days of his becoming liable to pay tax under this Act, apply for the certificate of registration to the Commissioner, in the prescribed form and that authority shall, after such inquiry as it considers necessary, within 30 days of the receipt of application, if the application is in order, grant certificate of registration. (3) Where a person liable for registration has failed to apply for such certificate, within the time specified in sub-section (2), the Commissioner may, after giving him a reasonable opportunity of being heard, impose penalty not exceeding one hundred rupees for each day of delay subject to a maximum of five thousand rupees. (4) Where a person liable for registration has given false information in any application submitted under this section, the Commissioner may, after giving him a reasonable opportunity of being heard, impose a penalty not exceeding five hundred rupees. Chapter-VI Returns, Assessment, Payment and Recovery of Tax

19. Returns.

(1)(a)(i) Every such dealer as may be required so to do by the Commissioner by notice served in the prescribed manner; and (ii) every registered dealer; and (iii) every dealer whose registration certificate has been cancelled under clause (d) or clause (e) of sub-section (10) of Section 16, shall furnish return in such form, in such manner, for such period, by such dates and to such authority as may be prescribed : Provided that the Commissioner may, subject to such terms and conditions as may be prescribed, exempt any such dealer from furnishing such returns and statement or permit any such dealer to furnish the return for such different period, in such other form and to such other authority, as he may direct. (b) Every dealer required to furnish returns, under clause (a), shall furnish a statement in such forms and manner for such period, by such date and to such authority as may be prescribed. (c) Every dealer required to furnish audit report under sub-section (2) of Section 41 shall send such report of audit along with the statement referred to in clause (b). (2) If any dealer discovers any omission, error or wrong statement in any return furnished by him under clause (a) [or clause (b)] [Inserted by C.G. Act No. 12 of 2016, dated 1.4.2016.] of sub-section (1) he may furnish a revised return in the prescribed manner and within the prescribed time. (3) Every dealer required to file return under sub-section (1) shall pay the full amount of tax payable according to the return as required by sub-section (2) of Section 25 or the difference of the amount of tax payable according to the revised return as required by sub-section (3) of the said section and the full amount of interest, if any, payable under clause (a) or clause (b) of sub-section (4) and shall furnish the proof of such payment along with the return or the revised return, as the case may be. [4] If a dealer, fails to pay the amount of tax payable which had become due, before the date of filing return for the first quarter of the next year, be liable to pay [1.5 per cent] [Substituted by C.G. Act No. 13 of 2011, dated 3.5.2011.] interest in addition to the interest payable under entry number (3) of sub-clause (iii) from

such date.]Explanation : - For the purpose of this clause,-(1)where the period of default covers a period less than a month the interest payable in respect of such period shall be computed proportionately.(2)'month' shall mean thirty days.(b)If a registered dealer having furnished a return under sub-section (1) or a revised return under sub-section (2) for any period and paid the tax payable according to such return or revised return after the time prescribed herefore, fails to pay interest along with such return or revised return in accordance with the provisions of clause (a), the Commissioner shall levy the interest liable to be paid by the dealer and after giving the dealer a reasonable opportunity of being heard, may direct him to pay in addition to the tax payable or paid and the interest payable by him, by way of penalty a sum equal to two per cent per month of the amount of interest from the date such interest had become due to the date of its payment or to the date of order of assessment, whichever is earlier.(c)If a dealer fails without sufficient cause to comply with the requirement of notice issued under sub-section (1), the Commissioner may after giving the dealer a reasonable opportunity of being heard, direct him to pay, in addition to any tax payable or paid by him, by way of penalty a sum of one hundred rupees per day of default subject to a maximum of rupees five thousand.(d)Where. -(i)no tax is payable by a registered dealer committing a default under sub-clause (iii) of clause (a), or(ii)a registered dealer having paid the tax payable according to a return in time fails to furnish the return in time;the Commissioner may after giving such dealer a reasonable opportunity of being heard direct him to pay by way of penalty a sum of rupees fifty per day of default subject to a maximum of rupees one thousand.(5)[(a) If the Commissioner has reason to believe that the particulars given by a registered dealer in his return or returns furnished by him for any period under sub-section (1) or sub-section ,(2) are not correct he may, by giving the dealer an opportunity of being heard, verify the correctness of such particulars in the return or returns.(b)If on such verification it is found that the particulars given in the return or returns are not correct in so far as they relate to the application of the correct rate of tax, the calculation of tax or interest payable or claim of any deduction and input tax rebate, he shall by issue of a notice in the prescribed form require such dealer to make the payment of the additional amount of tax and or interest payable by him within the period specified in such notice.]

20. Returns to be furnished by a person liable for tax deduction at source.

(1)Every person registered under Section 18 shall furnish a return in such form, in such manner, for such period by such dates and to such authority as may be prescribed.(2)Ever such return shall be accompanied by a treasury challan in proof of payment of full amount of tax due according to the return. A return without such proof of payment shall not be deemed to have been duly filed.(3)Where a person has without reasonable cause failed to file such a return within the prescribed time, the Commissioner may, after giving him a reasonable opportunity of being heard, impose upon him a penalty not exceeding one hundred rupees for each day of delay.(4)The State Government may, subject to such conditions as may be specified, exempt any person or class of persons from furnishing returns.

21. Assessment of tax.

(1)The assessment of every registered dealer shall be made separately for every year :Provided that-(a)the Commissioner, may, subject to such conditions and restrictions as may be prescribed,

assess the tax due from any dealer for any part of a year;(b)a registered dealer who claims a refund of input tax rebate under the provisions of sub-section (4) of Section 13,-(i)in his return for any quarter of a year and makes an application for that purpose, along with such return or before the date on which the return for the subsequent quarter becomes, due; or(ii)in his returns for a year and makes an application for that purpose before the date on which the return for the first quarter of the subsequent year becomes due,the assessment of such dealer for that quarter or year, as the case may be shall be made in accordance with the provisions of sub-section (4) within a period of three months from the date of receipt of the application.(2)Where a registered dealer other than the registered dealer referred to in the proviso to sub-section (1) has furnished-(i)all the returns for a year; and/or(ii)revised return for any quarter or quarters of such year, in the prescribed manner and within the prescribed time or before the date on which the return for the first quarter of the subsequent year becomes due;(iii)has paid the tax payable according to such returns or revised returns as also interest payable, if any; and(iv)has furnished the statement under clause (b) of sub-section (1) of Section 19, within the prescribed time,the returns furnished or revised returns furnished by such dealer for that year shall be accepted and his assessment shall be deemed to have been made for the purpose of sub-section (1):Provided that the assessment under this sub-section of every such registered dealer who is required to furnish audit report under sub-section (2) of Section 41 shall be deemed to have been made if such dealer has furnished the audit report along with the statement referred to in sub-clause (iv).(3)Notwithstanding the provisions of sub-section (2), the Commissioner shall select for re-assessment a number of such dealers as he deems fit whose assessment for a year is deemed to have been made under sub-section (1) in accordance with the provisions of sub-section (2) and such selection shall be made [within one calender year from] [Substituted by C.G. Act No. 26 of 2006.] the said year.(4)(a)The Commissioner shall serve on a registered dealer referred to in the proviso to sub-section (1) or in sub-section (3) or a registered dealer who is not eligible for assessment under sub-section (2) with a notice in the prescribed form appointing a place and day and directing him-(i)to appear in person or by an agent entitled to appear in accordance with the provisions of Section 24; or(ii)to produce evidence or have it produced in support of the returns; or(iii)to produce or cause to be produced accounts, registers; cash memoranda or other documents relating to his business;(b)The Commissioner, after hearing the registered dealer or his agent and examining the evidence produced in compliance with the requirements of sub-clause (ii) or sub-clause (iii) of clause (a) and such further evidence as he may require, shall assess or re-assess him to tax.(5)If a registered dealer referred to in clause (a) of sub-section (4),-(a)has not furnished returns and statement in respect of any period by the prescribed date; or(b)has knowingly furnished incomplete or incorrect returns or statement for any period; or(c)having furnished such returns has failed to comply with any of the terms of a notice issued under clause (a) of sub-section (4); or(d)(i)has not maintained any accounts; or(ii)the accounts maintained by him are not in accordance with the provisions of sub-section (1) of Section 41; or(iii)has not regularly employed any method of accounting; or(iv)the method employed is such that in the opinion of the Commissioner assessment cannot properly be made on the basis thereof,the Commissioner, shall after issue of a notice in the prescribed form and in the prescribed manner, assess the dealer to the best of his judgment.(6)(a)If upon any information which has come into his possession, the Commissioner is satisfied that any dealer, being liable to pay tax in respect of any period has failed to apply for registration, the Commissioner shall within one calendar year from the date of completion of the proceedings under sub-section (1) of Section 5 proceed, in such

manner as may be prescribed, to assess such dealer and assess him to tax to the best of his judgment in respect of the whole of such period and shall impose upon him, by way of penalty, a sum two times of the amount of tax so assessed. (b) In respect of periods, subsequent to the period referred to in clause (a), during which the dealer has failed to apply for registration, the amount of tax due from him referred to in the said clause shall be assessed separately for each year. (7) (i) The assessment in respect of a registered dealer referred to in clause (a) of sub-section (4) shall be made within a period of [two] [Substituted by C.G. Act No. 26 of 2006.] calendar year from the end of the period for which the assessment is to be made; (ii) The assessment in respect of a dealer referred to in clause (b) of sub-section (6) for any period shall be made within a period of [two] [Substituted by C.G. Act No. 26 of 2006.] calendar year from the end of such period; and (iii) In respect of a dealer, under clause (a) of sub-section (6) shall be made within a period of one calendar year from the commencement of proceedings under the said sub-section : Provided that- (a) [where a fresh assessment has to be made to give effect to any finding or direction contained in any order under Sections 48, 49 and 55 or to any order or judgement of the Civil Court, High Court, Supreme Court; such assessment shall be made within one calendar year :- [Substituted by C.G. Act No. 26 of 2006.] (i) from the date of the order under Sections 48, 49 and 55 containing any finding or direction, and (ii) from the date of initiation of assessment/re-assessment proceeding in pursuance to the order, or judgement of Civil Court, High Court or Supreme Court, and] (b) where an order of ex-parte assessment of a registered dealer referred to in clause (a) of sub-section (4) is set-aside and case reopened under Section 36 for making a fresh assessment, such fresh assessment shall be made within a period of six calendar months from the date of setting aside the ex-parte order of assessment or within the period laid down in clause (i) whichever is later; and (c) nothing contained in this sub-section shall apply to proceedings initiated under Section 22 or any proceeding other than assessment or re-assessment of tax that may be instituted under any other provisions of this Act. (8) Notwithstanding anything contained in sub-section (7), where assessment or re assessment proceedings in respect of any dealer relating to any period can not be completed before the expiry of the period specified herefore in the said sub-section, the State Government, may by notification, for reasons to be recorded in writing, extend the period for the completion of such assessment proceedings in respect of such dealers by such further period as may be specified in such notification. (9) (a) Where, a registered dealer claims refund of tax or input tax rebate in his return for any quarter or return or returns for any year and makes an application for his assessment for that quarter or that year but his assessment is not completed within the time specified in the proviso to sub-section (1) the claim made in the return or returns for that quarter or year shall stand accepted and such dealer shall be entitled to the refund of the amount of the tax or input tax rebate. (b) Where the assessment for any year of a registered dealer,- (i) other than a registered dealer referred to in the proviso to sub-section (1); and (ii) a registered dealer who has not furnished any return or returns for that year, is to be made under the provisions of sub-section (4) or sub-section (5) is not made within the time provided in sub-section (7) or within the time extended under sub-section (8), then,- (a) the returns furnished by the registered dealer in (i) above shall stand accepted and he shall be deemed to have been assessed for the purpose of the Act. (b) the assessment of the registered dealer in (ii) above shall become time-barred.

22. Assessment/reassessment of tax in certain circumstances.

(1)Where an assessment or re-assessment of a dealer has been made under this Act or the Act repealed by this Act and for any reason any sale or purchase of goods liable to tax under this Act or the Act repealed by this Act during any period,-(a)has been under assessed or has escaped assessment; or(b)has been assessed at a lower rate; or(c)any wrong deduction has been made while making the assessment; or(d)a rebate of input tax has incorrectly been allowed while making the assessment; or(e)is rendered erroneous and prejudicial to the interest of revenue consequent to or in the light of any judgment or order of any Court or [Tribunal] [Substituted by C.G. Act No. 2 of 2006.], which has become final,the Commissioner may at any time within a period of [five calendar years] [Substituted 'three calendar years' by C.G. Act No. 14 of 2013, dated 26.4.2013.] from the date of order of assessment, [or from the date of judgment or order of any Court or Tribunal] [Inserted by C.G. Act No. 2 of 2006.] proceed in such manner as may be prescribed, to assess or re-assess, as the case may be the tax payable by such dealer after making such enquiry as he considers necessary and assess or re-assess to tax.(2)The Commissioner shall, where the omission leading to assessment or re-assessment made under sub-section (1) is attributable to the dealer, [in addition to interest at the rate specified in sub-clause (iii) of clause (a) of sub-section (4) of Section 19, impose upon him a penalty not exceeding twice the amount of tax so assessed or re-assessed but not less than one and half times of the amount of tax assessed] [Substituted 'impose upon him a penalty not exceeding twice the amount of tax so assessed, or re-assessed but shall not be less than the amount of tax assessed' by C.G. Act No. 12 of 2016, dated 1.4.2016.].(3)The assessment or re-assessment under sub-section (1) shall be made within a period of two calendar years from the date of commencement of the proceedings under the said sub-section.

23. Exclusion of time in assessment proceedings.

- In computing the period of limitation prescribed for assessment or reassessment as the case may be, under Section 21 or Section 22, the time during which any assessment or reassessment proceedings remained stayed under the order of any civil or other Competent Court, or under the special or general order of the Commissioner issued under Section 47, shall be excluded.

24. Appearance before taxing authorities.

(1)Any dealer who is entitled or required to attend or appear before any officer appointed under Section 3 in connection with any proceedings under this Act, otherwise than when required under Section 45 to attend personally for examination on oath or affirmation, may authorize in writing to attend or appear on his behalf, a person being a relative of or a person regularly employed by the dealer, or a legal practitioner or a chartered accountant or a tax practitioner.(2)For the purpose of sub-section (1) any person who-(a)before coming into force of this Act, had been enrolled as a sales tax practitioner/tax practitioner; or(b)holds a degree in law or commerce or the degree of Bachelor of Arts with Economics as one of his subject conferred by any Indian University incorporated by any law for the time being in force or by any other university as the State Government may, from time to time, by notification, specify; or(c)does not possess any of the qualifications referred to in sub-clause (b) but has held a post, in the Sales/Commercial Tax Department, not below the rank of

an Assistant Sales Tax Officer/Assistant Commercial Tax Officer for at least ten years and is granted a certificate by the Commissioner having regard to his record of service in the department as being a fit and proper person to appear in any proceeding under this Act, shall be entitled to appear as a tax practitioner. (3) Every person referred to in clause (b) or clause (c) of sub-section (2) who is eligible to appear as a tax practitioner in any proceedings under this Act shall get himself enrolled on payment of such fee as may be prescribed. (4) If the Commissioner is satisfied that the application for enrolment is in order, he shall issue to the applicant an enrolment certificate in the prescribed form. If the Commissioner, after making such enquiry as he deems fit, and after giving the applicant a reasonable opportunity of being heard is not so satisfied, he shall, for reasons to be recorded in writing, reject the application. (5) Notwithstanding anything contained in sub-sections (1) and (2) no person who has held any post in the Commercial/Sales Tax Department not below the rank of a Commercial/Sales Tax Inspector shall be entitled to represent any dealer in any proceeding under this Act—(i) if he has at any time, passed any order in such proceeding, while he was holding any post in the department; (ii) if the place of business of the dealer whom he desires to represent is in the district or circle within the territorial jurisdiction of which the headquarter of the office of the Commercial Tax Department in which he had held such post was located, unless a period of two years has elapsed since he ceased to hold that post: Provided that nothing in clause (ii) shall apply to such person if the representation is to be made before an officer holding a rank higher than the rank last held by such person. (6) No person who has been dismissed from Government service shall be qualified to represent any dealer under sub-section (1). (7) If any tax practitioner is found guilty of misconduct by the Commissioner in connection with any proceeding under this Act or the Central Sales Tax Act, 1956 (No. 74 of 1956) or the Act repealed by this Act, the Commissioner may pass any order for awarding him punishment including disqualification from appearing as a tax practitioner in any proceeding under the aforesaid Acts, as he deems fit: Provided that no such order shall be passed unless he is given a reasonable opportunity of being heard. (8) Any tax practitioner whose application for enrolment is rejected under sub-section (4) or who is disqualified under sub-section (7) may within sixty days of the direction relating thereto, appeal to the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.]. (9) If any Advocate or Chartered Accountant is found guilty of misconduct in connection with any proceeding under this Act or the Act repealed by this Act, the Commissioner shall refer the matter to the authority empowered to take disciplinary action against the persons of these professions for taking appropriate action.

25. Payment and recovery of tax, interest penalty and other dues.

(1) The Tax payable for each year shall be paid in the manner hereinafter provided at such intervals as may be prescribed. (2) Before any registered dealer furnishes any return as required by sub-section (1) of Section 19, he shall pay in the prescribed manner and time, the full amount of tax payable according to such return and the amount of interest under sub-section (4) of Section 19, if any payable by him. (3) If the statement to be furnished under clause (b) of sub-section (1) of Section 19 or a revised return furnished by a registered dealer in accordance with the provisions of sub-section (2) of the said section shows a higher amount of tax to be due than was shown in the original return or returns, he shall pay the difference and the interest payable, if any, under sub-section (4) of Section 19 in such manner and time as may be prescribed. (4) Notwithstanding anything contained in sub-section (2) or subsection (3), where the registered dealer is the Central Government or a State

Government or any of their departments, the Commissioner may, subject to such terms and conditions as may be prescribed, permit such dealer to pay the amount of tax by book adjustment.(5)(i)The amount of tax-(a)due where the returns were furnished without full payment of tax; or(b)assessed or re-assessed under sub-sections (4) and (5) of Section 21 less the sum, if any, already paid by the dealer or person in respect of the said year together with interest, if any, required to be paid and the penalty if any, directed to be paid under clause (c) of sub-section (4) of Section 19; or(c)(i)assessed under sub-section (6) of Section 21 or Section 22 together with the interest and/or penalty, if any, directed to be paid thereunder; and(ii)the amount of penalty if any imposed or directed to be paid under any provisions of this Act not covered under sub-clauses (b) and (c),shall be paid by the dealer or person in the prescribed manner by such date as may be specified in a notice in the prescribed form to be issued by the Commissioner for this purpose and the date to be so specified shall ordinarily be not less than thirty days from the date of service of such notice.(6)Where on an admission of a first appeal or a second appeal, the Appellate Authority stays the recovery of any amount of tax assessed or penalty imposed and on a decision in such appeal by it the amount of tax or penalty so stayed has been maintained in whole or in part by it, the dealer shall be liable to pay interest under sub-section (4), of Section 19 on such amount at the rate of [1] [Substituted by C.G. Act No. 2 of 2006.] per cent per month for the period from the date on which the recovery of such amount was stayed by the Appellate Authority to the date of its payment after the decision in appeal.(7)If, for any reason, a dealer or person, is unable to pay the tax assessed, interest payable or levied or the penalty imposed on him under this Act or the tax payable by him in advance of assessment within the time specified therefor in the notice of demand, he may apply to the Commissioner in writing to grant him further time for payment of such amount or to permit him to pay such amount in instalments. Subject to such conditions and restrictions as may be prescribed, the Commissioner may grant further time to such dealer or person or allow him to pay such amount in instalments on such conditions as he may deem fit to impose. Where any extension of time or permission to pay by instalments is granted, the dealer or person shall be liable to pay interest on such amount from the last date on which the amount was due to be paid in accordance with such notice of demand. The interest shall be paid at [eighteen per cent] [Substituted 'twelve per cent' by C.G. Act No. 14 of 2013, dated 26.4.2013.] per annum for the period commencing from such last date.(8)Where a dealer or person does not pay the tax assessed or the interest levied or the penalty imposed on him or any other amount due from him under this Act within the time specified therefor in the notice of demand and the dealer or person, has not obtained any order under sub-section (7) or has failed to pay the amount in accordance with the order passed by the Commissioner under sub-section (7), the Commissioner shall, after giving the dealer or person a reasonable opportunity of being heard, direct that such dealer or person shall, in addition to the amount due, pay by way of penalty a sum equal to [1] [Substituted by C.G. Act No. 2 of 2006.] per cent of such amount of tax, penalty or any other amount due, for every month, for the period for which payment has been delayed by him after the last date on which such amount was due to be paid(9)(a)Where the State Government after such enquiry as it may deem fit, is of the opinion that genuine hardship is being caused to a dealer or person due to any proceedings initiated for recovery of any amount outstanding against him, the State Government may, subject to such restrictions and conditions as may be prescribed, grant to the dealer or person additional time to pay such amount or may grant facility to pay such amount in instalments and pending the completion of such enquiry, the State Government may stay the recovery of the dues. In respect of every such facility the

dealer or person shall be liable to pay interest at the rate specified in sub-section (7) :Provided that no such facility shall be granted to the dealer or person unless he has in the first instance applied in this behalf to the Commissioner under sub-section (7).(b)If the dealer or person does not comply with any order passed by the State Government, the Commissioner shall impose on him penalty under sub-section (8).(10)Where the Commissioner is of the opinion that interest payable by a dealer to whom any facility has been given under sub-section (7) or sub-section (9) has caused him hardship, the Commissioner may remit such portion of the interest payable on the dues or on the penalty imposed in accordance with the order of assessment or the order imposing penalty, as is in excess of the tax or the penalty paid or payable :Provided that the Commissioner shall not remit the interest unless the dealer has paid in full the amount of tax and/or penalty required to be paid by him.(11)(a)If any amount of tax, interest, penalty, or any other amount due under this Act or the Acts repealed by Section 52 of Act No. 2 of 1959 or the Act repealed by Section 81 of Act No. 5 of 1995 or the Act repealed by this Act (hereinafter referred to as the repealed Act) remains unpaid on the expiry of the period prescribed for the payment thereof by or under this Act or the repealed Act or on the expiry of the period specified in any notice of demand or order issued or made under this Act or the repealed Act or the rules made thereunder, for the payment thereof, the dealer or person liable to pay such amount shall be deemed to be in default as to the whole of the amount then outstanding.(b)When a dealer or person is in default or is deemed to be in default under clause (a), the amount outstanding shall be recoverable as an arrear of land revenue according to the provisions of Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959) and for the purpose of effecting the recovery of such amount-(i)the Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] shall have and exercise all the powers and perform all the duties of the Commissioner under the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959);(ii)an Additional Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] shall have and exercise all the powers and perform all the duties of the Additional Commissioner under the said Code;(iii)a Deputy Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] shall have and exercise all the powers and perform all the duties of the Collector under the said Code;(iv)an Assistant Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] shall have and exercise all the powers and perform all the duties of the Assistant or a Deputy Collector under the said Code;(v)a [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] Officer and Assistant [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] Officer shall have and exercise all the powers and perform all the duties of the Tehsildar under the said Code.(c)Every notice issued or order passed in exercise of the powers conferred by clause (b), shall for the purpose of Sections 48, 49, 55, 56 and 66 of this Act be deemed to be a notice issued or an order passed under this Act.(12)Where in pursuance of sub-section (11) any proceedings for the recovery as an arrears of land revenue of any tax, penalty, interest or part thereof or any other amount remaining unpaid, have been commenced and the amount of tax, penalty, interest, or any other amount is subsequently modified, enhanced or reduced in consequence of any assessment made or order passed in appeal under Section 48 or revision under Section 49 or rectification of mistake under Section 56, the Commissioner shall, in such manner and within such period as may be prescribed, inform accordingly the dealer or person and the authority by whom or under whose order the recovery is to be made and thereupon such proceedings may be continued as if the amount of tax, penalty, interest or any other amount as modified, enhanced or reduced, had been substituted for the tax, penalty, interest or any other amount which was to be recovered under sub-section (11).

26. Payment of tax in advance of assessment on failure to furnish returns.

(1) Where any registered dealer fails to furnish any return for any period as required by sub-section (1) of Section 19 and fails to pay the tax payable for such period, - (a) the Commissioner may, if the tax payable by such dealer in a year does not ordinarily exceed ten thousand rupees; and (b) the Commissioner shall, if the tax payable by such dealer in a year exceeds rupees ten thousand, require such dealer to pay such tax, in the manner laid down in the following sub-sections, in advance of an assessment which may be made under Section 21. (2) The amount of tax payable in advance under sub-section (1) shall be computed by the Commissioner as under :- (a) Where a registered dealer has been assessed to tax for any previous year or part thereof, the tax payable in advance shall be an amount which bears to the amount of tax assessed in respect of the latest previous year or part thereof the same proportion as the period for which the tax payable in advance bears to the period for which the latest assessment was made. (b) Where a registered dealer has not been assessed to tax for any previous year or part thereof but has furnished the return as required by sub-section (1) of Section 19 for any period, the tax payable in advance shall be an amount which bears to the maximum amount of tax payable according to any such return the same proportion as the period for which the tax payable in advance bears to the period for which such maximum amount of tax was payable according to such return. (c) Where a registered dealer has not been assessed to tax under this Act for any previous year and no returns have been furnished by him for such year or where a registered dealer has no previous year, the tax payable in advance shall be such amount as the Commissioner may determine to the best of his judgment. (3) After the expiry of the date by which the return has become due, the Commissioner may issue a notice in the prescribed form to a registered dealer who has failed to furnish such return requiring him to pay in the prescribed manner and within the prescribed time the tax payable in advance computed in accordance with sub-section (2). (4) If any registered dealer who is required under sub-section (3) to pay the tax in advance furnishes the return under sub-section (1) of Section 19 and pays the amount of tax in accordance with the provisions of sub-section (2) of Section 25 on or before the date specified in the notice issued under subsection (3) or satisfies the Commissioner that the return had already been furnished by him by the date by which it was due, the said notice shall stand cancelled. (5) The tax payable in advance or any part thereof left unpaid within the time specified in the notice issued under sub-section (3) shall be recoverable as an arrear of land revenue for which purpose the provisions of sub-sections (11) and (12) of Section 25 shall mutatis mutandis apply. (6) The tax paid under this section shall be adjusted towards the tax assessed or re-assessed under Section 19.

27. Deduction and payment of tax in certain cases.

(1) Any person responsible for making payment of any sum to any dealer as a consideration for the sale or supply of any goods in pursuance of a contract between such dealer and the Central Government or a State Government (hereinafter referred to in this section as the purchaser), shall before crediting such sum to the account of the dealer or before payment thereof in cash or by issue of a cheque or draft or by any other mode, deduct an amount equal to the amount payable by the purchaser to the dealer by way of tax, where the total amount of the bill exceeds rupees five thousand and shall pay it to the State Government in such manner as may be prescribed. (2) Notwithstanding anything contained in any other provision of this Act, any person

letting out a works contract of value exceeding rupees three lacs to a contractor involving sale of any goods in the course of execution thereof by the contractor shall before making the payment of any amount towards the value of such contract to him, deduct at the rate of two per cent an amount towards the tax payable by the contractor under this Act :[Provided that no deduction shall be made under sub-section (1) or sub-section (2), if the amount of tax payable by such dealer or person is in respect of sales of any goods in the course of inter-State trade or commerce or in the course of export out of the territory of India or import into the territory of India or export out side the State.] [Inserted by C.G. Act No. 12 of 2008.](3)On deduction of the amount under sub-section (1), or sub-section (2) the person making such deduction shall issue to the dealer or the contractor, as the case may be, a certificate therefor in the prescribed form and shall deposit such amount into the Government Treasury in such manner and within such period as may be prescribed.(4)Any person making the payment under sub-section (1) or subsection (2) shall be deemed to have made the payment on the authority and on behalf of the dealer or the contractor and the receipt for such payment shall constitute a good and sufficient discharge of the liability of the purchaser to the dealer or the contractor to the extent of the amount specified in the receipt.(5)Where any payment under sub-section (1) or sub-section (2) is made by a purchaser or the person letting out the contract, on behalf of the dealer or the contractor such payment shall constitute a good and sufficient discharge of the liability of the dealer or the contractor to pay tax in respect of such transaction and the amount so paid shall be adjusted by him in such manner as may be prescribed.(6)Where a person contravenes the provisions of sub-section (1), sub-section (2) or sub-section (3) the Commissioner may impose upon such person by way of penalty an amount which shall be 2 per cent per month of the amount required to be deducted under sub-section (1) or sub-section (2), subject to a maximum of 25 per cent of such amount.(7)Any sum which a person is required to deduct under sub-section (1) or sub-section (2) or the penalty imposed under sub-section (6) if it remains unpaid, be recoverable as an arrear of land revenue.(8)Every person making a deduction under sub-section (1) or subsection (2) shall furnish a statement in such form, to such authority, in such manner and within such time as may be prescribed.Explanation : - For the purpose of sub-section (2), "person" means-(i)Department of the Central or the State Government,(ii)Public Sector Undertaking,(iii)Municipality and Municipal Corporation,(iv)Authority constituted under any law for the time being in force,(v)Limited Company.

28. Saving for person responsible for deduction of tax at source.

- Notwithstanding anything contained in Section 27 no deduction [or deduction at a lower rate] [Inserted by C.G. Act No. 2 of 2006.] towards tax under the provisions of the said sections shall be made from any consideration payable to a dealer or person, if such dealer or person furnishes to the person responsible for paying any amount in respect of the sale or supply of goods a certificate in writing in such form by such authority in such manner as may be prescribed.

29. Special mode of recovery.

(1)Notwithstanding anything contained in Section 25 or any law or contract to the contrary, the Commissioner or any officer other than the officer appointed under clause (g) of sub-section (1) of Section 3, may at any time or from time to time, by a notice in the prescribed form a copy of which

shall be sent to the dealer or person, at his last address known to the officer issuing the notice, require,-(a)any person from whom any amount is due or may become due to a dealer or person who has failed to comply with a notice of demand for any amount due under this Act;(b)any person who holds or may subsequently hold any money for or on account of such dealer or person, to pay to the Government under this sub-section, either forthwith or upon the money becoming due or being held, or within the time specified in the notice (not being before the money becomes due or is held), so much of the money, as is equal the amount due from the dealer or person in respect of the arrears of the tax, interest and penalty under this Act or the whole of the money when it is less than that amount.Explanation : - For the purpose of this sub-section the amount due to a dealer or person or money held for or on account of a dealer or person, by any person shall be computed after taking into account such claims, if any, as may have fallen due for payment by such dealer or person to such person, as may be lawfully subsisting.(2)The Officer issuing a notice under sub-section (1) may at any time or from time to time amend or revoke any such notice or extend the time for making any payment in pursuance thereof.(3)Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the dealer or person and the treasury receipt for such payment shall constitute a good and sufficient discharge of the liability of such a person to the dealer to the extent of the amount specified in the receipt.(4)Any person discharging any liability to the dealer or person after service on him of the notice issued under sub-section (1) shall be personally liable to the State Government to the extent of the liability discharged or to the extent of the liability of the dealer or person for tax or penalty or both, whichever is less.(5)Where a person on whom a notice is served under sub-section (1) proves to the satisfaction of the officer who issued the notice that the sum demanded or any part thereof was not due to the dealer or person or that he did not hold any money for or on account of the dealer or person, at the time the notice was served on him, then nothing contained in this section shall be deemed to require such person to pay to the Government any such money or part thereof, as the case may be.(6)Any amount of money, which a person is required to pay under sub-section (1) or for which he is personally liable to the State Government under sub-section (4), shall, if it remains unpaid, be recoverable as an arrear of land revenue.(7)The provisions of this section shall be without prejudice to any action that may be taken for recovery of the arrears of tax, interest and penalty, if any, due from the dealer or person.

30. Payment of tax in case of transfer or discontinuance of business.

(1)When the ownership of the business of a dealer liable to pay tax under this Act is entirely transferred, the transferor and the transferee shall jointly and severally be liable to pay the tax together with penalty, if any, or interest or penalty payable in respect of such business for any year or relatable to a part of any year and remaining unpaid at the time of the transfer and the transferee shall also be liable to pay the tax on the sales or purchases of goods effected by him with effect from the date of such transfer and shall within thirty days of the transfer apply for registration unless he already holds a registration certificate.(2)When a dealer is a firm or association of persons or a Joint Hindu Family and such firm, association or family has discontinued business-(a)the tax payable under this Act by such firm, association or family for the period upto the date of such discontinuance may be assessed and determined as if no such discontinuance had taken place; and(b)every person who was at the time of such discontinuance a partner of such firm or a member

of such association or family shall notwithstanding such discontinuance, be liable severally and jointly for the payment of the tax payable by such firm, association or family, whether such assessment is made prior to or after such discontinuance and, subject as aforesaid the provisions of this Act shall apply as if every such person or partner were himself a dealer :Provided that when it is found that a change has occurred in the constitution of the firm or association or that such firm or association has transferred its business and the tax payable by a partner or member as aforesaid cannot be recovered from him, it may be recovered from the firm or association as reconstituted or from the transferee.Explanation : - The dissolution or reconstitution of a firm or association of persons or partition of Joint Hindu Family shall be deemed to be discontinuance of business within the meaning of this sub-section.(3)The provisions of this section shall mutatis mutandis apply to any arrears of tax payable under the Act repealed by Section 81 of Act No. 5 of 1995 or the Act repealed by this Act and due for any year or relatable to a part of any year prior to such transfer of business, discontinuance or dissolution of the partnership or the partition of Undivided Hindu Family, as the case may be.

31. Liability of firms.

- Notwithstanding any contract to the contrary, where any firm is liable to pay tax under this Act, the firm and each of the partners of the firm shall be jointly and severally liable for such payment:Provided that where any such partner retires from the firm, he shall also be liable to pay the tax interest and the penalty, if any remaining unpaid at the time of his retirement and any tax due upto the date of retirement though un-assessed on that date.

32. Transfers to defraud revenue void.

- Where during the pendency of any proceeding under this Act or under the Act repealed by Section 81 of Act No. 5 of 1995 or the Act repealed by this Act or under the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959) any dealer creates a charge on or parts with the possession by way of sale, mortgage, gift, exchange or any other mode of transfer whatsoever of any of his assets in favour of any other person with the intention to defraud revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the dealer as a result of the completion of such proceeding under this Act or under the Act repealed by Section 81 of Act No. 5 of 1995 or the Act repealed by this Act or in pursuance of such proceeding under the Chhattisgarh Land Revenue Code, 1959 (No. 20 of 1959).

33. Assessment/re-assessment of legal representatives.

- Where a dealer dies, his executor, administrator, or other legal representative shall be deemed to be a dealer for the purposes of this Act and the provisions of this Act shall apply to him in respect of the business of the said deceased dealer:Provided that in respect of any tax assessed/re-assessed or any penalty imposed or any interest payable by the deceased dealer or any tax or penalty or interest, which would have been payable by him under this Act, if he had not died, the executor, administrator or other legal representative shall be liable to the extent of the assets of the deceased in his hands.

34. Assessment in special cases.

- In the case of any guardian, trustee or agent of any minor or other incapacitated person carrying on business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in the like manner and to the same extent as it would be leviable on, and recoverable from, any such minor or other incapacitated person, if he were of full age and sound mind and if he were conducting the business himself and all the provisions of this Act and rules made thereunder shall apply accordingly.

35. Tax to be first charge.

- Notwithstanding anything to the contrary, contained in any law for the time being in force and subject to the provisions of Section 530 Of the Companies Act, 1956 (No. 1 of 1956), any amount of tax and/or penalty or interest, if any, payable by a dealer or other person under this Act shall be first charge on the property of the dealer or such person.

36. Power to set aside an ex-parte order.

- Where in the proceedings for assessment/re-assessment of any dealer for any period an order is passed ex-parte the dealer may-(a)if he had previous intimation of the date of hearing, within thirty days of the date of hearing; and(b)if the dealer had no previous intimation of the date of hearing, within thirty days from the date of service of such order,apply to the Commissioner to set aside the order and reopen the case and if the Commissioner is satisfied that the applicant did not receive notice or was prevented by sufficient cause from appearing on the date fixed, he may set aside the order and reopen the case for hearing :Provided that-(i)no application for setting aside an ex-parte assessment order shall be entertained unless it is accompanied by satisfactory proof of payment of the amount of tax admitted by the dealer;(ii)such an application shall be entertained only once in the course of such proceeding.

37. Collection of tax by dealers.

(1)No person other than,-(i)a registered dealer; or(ii)a person who is deemed to be a registered dealer under subsection (9); or(iii)a person required to deduct any amount by way of tax under the provisions of the Act,shall collect any amount by way of tax under this Act. No collection of tax shall be made by the person specified in (i) to (iii) above except in accordance with the provisions of this Act and the rules made thereunder.(2)Any amount collected by any person in contravention of the provisions of sub-section (1) or any amount collected by any person by way of tax or in any other manner not payable under any provision of this Act and not returned by him to the person from whom it was collected shall be liable to forfeiture to the State Government.(3)If the Commissioner, in the course of any proceeding under this Act or otherwise, has reason to believe that any amount is liable for forfeiture under sub-section (2), he shall serve, on the person who has collected such amount, a notice in the prescribed form requiring him to show cause why the said amount should

not be forfeited to the State Government and on receipt of the reply, if any, thereto, the Commissioner shall make enquiry and shall make such order including an order of forfeiture as he thinks fit, after giving such person a reasonable opportunity of being heard.(4)Where an order of forfeiture under sub-section (3) has been made, the person making the unauthorised collection shall forthwith pay the amount so forfeited to the State Government, if it has not already been paid and on his failure to do so, such amount shall be recoverable from him as if it were a tax due from him.(5)Where an order for forfeiture is passed, the Commissioner shall publish or cause to be published in the prescribed manner a notice therefor for information of the persons from whom the amount so forfeited had been collected giving such details as may be prescribed.(6)On the publication of the notice under sub-section (5) a refund of such amount or part thereof may be claimed from the State Government within one year from the date of publication of the said notice by the person from whom it was unauthorisedly realised by way of tax and for this purpose the person claiming the refund shall make an application in the prescribed form.(7)On receipt of an application under sub-section (6) the Commissioner shall hold such enquiry as he deems fit and if he is satisfied that the claim is valid and admissible and that the amount so claimed as refund was actually paid to the State Government and no refund or remission in respect of that amount was granted, the Commissioner shall refund such amount or any part thereof to the person concerned.(8)Notwithstanding anything contained in this Act or in any other law for the time being in force where any amount collected by any person is forfeited to the State Government under this Section, such forfeiture shall, if the amount forfeited has been paid to the State Government, discharge him of the liability to refund the amount to the person from whom it was so collected.(9)A dealer specified in sub-section (11) of Section 16 shall be deemed to be a registered dealer for the purpose of sub-section (1).

38. Sales not liable to tax.

(1)Notwithstanding anything contained in this Act, a tax on the sale or purchase of goods shall not be imposed under this Act,-(i)where such sale or purchase takes place outside the State of Chhattisgarh; or(ii)where such sale or purchase takes place in the course of inter-State trade or commerce; or(iii)where such sale or purchase takes place in the course of import of the goods into, or export of the goods out of the territories of India;(iv)where sale is made to such registered dealer for the purpose of manufacture, production, processing, assembling, repairing, reconditioning, re-engineering, packaging or for use as trading or packing material or packing accessories in a unit located in any Special Economic Zone, who has been authorised to establish such unit by the authority specified by the Central Government in this behalf.(2)For the purpose of this section, whether a sale or purchase takes place,-(i)outside the State of Chhattisgarh; or(ii)in the course of inter-State trade or commerce; or(iii)in the course of the import of goods into the territory of India or the export of goods out of such territory, shall be determined in accordance with the principles specified in Sections 3, 4 and 5 of the Central Sales Tax Act, 1956 (No. 74 of 1956).(iv)the expression "Special Economic Zone" shall have the meaning assigned to it in clause (iii) to Explanation 2 to the proviso to Section 3 of the Central Excise Act, 1944 (No. 1 of 1944).Chapter-VII Refund

39. Refund.

(1) If the Commissioner is satisfied that the tax or penalty or both or interest paid by or on behalf of a dealer for any year exceeds the amount of the tax to which he has been assessed or the penalty imposed or the interest payable under this Act for that year or that a registered dealer is entitled to the refund of rebate under sub-section (3) of Section 13, he shall, in the prescribed manner, refund any amount found to have been paid in excess in cash or by adjustment of such excess towards the amount of tax due in respect of any other year from him. (2) If the Commissioner is satisfied that due to an error committed by the dealer while crediting any amount payable under this Act or the Act repealed by this Act or the Central Sales Tax Act, 1956 (No. 74 of 1956), into Government treasury the amount so paid cannot be accounted for the purpose for which it is credited, he shall subject to the provisions of sub-section (4) refund that amount in the manner prescribed either in cash or by adjustment towards the amount of tax due in respect of any other year from him. (3) If the Appellate Authority or the Commissioner is satisfied to the like effect it shall cause refund to be made of any amount found to have been wrongly paid or paid in excess. (4) Notwithstanding anything contained in sub-section (1) or subsection (2) or sub-section (3) the authority empowered to grant refund shall apply the refundable amount in respect of any year towards the recovery of any tax, penalty, interest or part thereof due under this Act or under the Act repealed by this Act or under the Central Sales Tax Act, 1956 (No. 74 of 1956) and shall then refund the balance remaining, if any. (5) Where a refund of any amount under sub-section (1) or sub-section (3) is not made or is not applied for the purposes mentioned in sub-section (4) within sixty days from the date of passing of the order for refund, the dealer shall be entitled and be paid interest at the rate of [half] [Substituted by C.G. Act No. 2 of 2006.] per cent per month on the amount of refund for the period commencing from the date of expiry of the said period of sixty days and ending with the day on which the refund is made to him under sub-section (1) or sub-section (3) or is applied for the purposes mentioned in sub-section (4), as the case may be. Explanation : - (i) Under this sub-section where the period for which interest is payable covers a period less than a month, the interest payable in respect of such period shall be computed proportionately. (ii) For the purpose of this sub-section "month" shall mean thirty days.

40. Power to withhold refund in certain cases.

- Where an order giving rise to a refund is passed and the Commissioner is satisfied that the grant of the refund is likely to be prejudicial to the interest of revenue and action under sub-section (3) or sub-section (6) of Section 49 is required to be initiated or an application to the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] to enhance the tax levied or penalty imposed is required to be made or the said order is the subject matter of any proceeding under Section 55, the Commissioner may withhold the refund till such time as the aforesaid proceedings are finally decided : Provided that the dealer shall be paid interest under sub-section (5) of Section 39 on the amount of refund ultimately determined to be due as a result of the aforesaid proceedings for the period commencing after the expiry of sixty days from the date of receipt of the order giving rise to the refund. Chapter-VIII Accounts and Issue of Bills, Invoice or Cash Memoranda

41. Accounts.

(1) Every registered dealer and every dealer liable to pay tax under this Act shall maintain correct account of his purchases, sales and stocks showing value, of different kinds of goods subject to different rates of tax under this Act. (2) Every dealer whose turnover in a year exceeds rupees [one crore] [Substituted 'sixty lacs' by C.G. Act No. 14 of 2013, dated 26.4.2013.] shall get his accounts audited by a Chartered Accountant before the prescribed date and furnish the report of such audit in such form and in such manner and within such time as may be prescribed. (3) If the Commissioner considers that the accounts maintained by any dealer or any class of dealers do not sufficiently enable him to verify the returns referred to in sub-section (1) of Section 19 or the assessment cannot be made on the basis thereof, he may by an order, require any-dealer or by notification any class of dealers, to keep such accounts including records of manufacture, sales, purchases or transfers in such form and in such manner as he may, subject to rules made under this Act, direct. (4) If the Commissioner considers that any class of dealers are not in a position to maintain accounts in accordance with the provisions of sub-section (1), he may, for reasons to be recorded in writing, exempt such class of dealer from the operation of the provisions of the said sub-section.

42. Dealers to issue bills, invoices or cash memoranda.

(1) Every registered dealer, for each sale made by him shall issue to the purchaser, a bill, invoice or a cash memorandum including machine generated bill, invoice or a cash memorandum signed and dated by such dealer containing prescribed particulars including the amount of tax collected, if collected separately. Every such dealer shall also maintain a counterfoil or duplicate of each bill, invoice or cash memorandum issued by him with signature, date and all other aforesaid particulars and shall preserve it for a period of not less than five years from such date or till the completion of assessment whichever is earlier : [Provided, that when sale of taxable goods is made by a registered dealer to another such dealer, the amount of tax shall be shown separately in the bill, invoice or cash memoranda :] [Inserted by C.G. Act No. 2 of 2006.] [Provided [further] [Inserted by C.G. Act No. 2 of 2006.] that a bill, invoice or cash memorandum may not be issued where sale of any goods of value not exceeding rupees five hundred is made to any person other than a registered dealer. (2) If a registered dealer contravenes the provisions of sub-section (1), the Commissioner may, after giving such dealer an opportunity of being heard, direct him to pay by way of penalty a sum of rupees one hundred for each sale in respect of which such contravention has taken place subject to a maximum of rupees five thousand. Chapter-IX Certain Powers of the Commissioner and Delegation by Commissioner of his Powers

43. Delegation of Commissioner's powers and duties.

- Subject to the provisions of this Act and to such restrictions and conditions as may be prescribed, the Commissioner may, by order in writing, delegate any of his powers and duties under this Act except those under clause (b) of sub-section (2) of Section 57 and under sub-section (2) of Section 64 to any person appointed under Section 3 to assist him : Provided that powers under Sections 40 and 49 shall not be delegated to an officer below the rank of a Deputy Commissioner of [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.].

44. Transfer of Proceedings.

(1)The Commissioner may transfer any proceedings or class of proceedings under any provision of this Act from himself to any person appointed under Section 3 to assist him and he may likewise transfer any such proceeding (including the proceeding already transferred under this sub-section) from one such person appointed under Section 3 to assist him to another such person or to himself. Intimation about the transfer of any such proceeding or proceedings shall be sent to the dealer.(2)Where any proceeding or class of proceedings is transferred, the person to whom such proceeding or class of proceedings is transferred shall proceed to dispose it off, as if it had been initiated by the said person, irrespective of the local limits of his jurisdiction. Such transfer shall not render necessary the re-issue of any notice already issued before the transfer and the person to whom the proceeding or class of proceedings is transferred may, continue it from the stage at which it was left by the person from whom it was transferred.

45. Power of Commissioner and his assistants to take evidence on oath, etc.

(1)The [Tribunal] [Substituted by C.G. Act No. 26 of 2006.], the Commissioner or any person other than the officer referred to in clause (g) of sub-section (1) of Section 3 shall, for the purposes of this Act, have the powers of Court of Civil Jurisdiction under the Code of Civil Procedure, 1908 (No. V of 1908) :-(i)to summon and enforce the attendance of any person and examine him on oath or affirmation;(ii)to compel the production of documents or accounts and to impound or detain them;(iii)to issue commissions for the examination of witness; and(iv)to require or accept proof of facts by affidavits; and(v)such further powers as may be prescribed.(2)Every proceeding under this Act before the [Tribunal] [Substituted by C.G. Act No. 26 of 2006.] or the Commissioner or any person other than an Inspector, appointed to assist the Commissioner under sub-section (1) of Section 3 shall be deemed to be a judicial proceeding within the meaning of Sections 193 and 228 and for the purposes of Section 196 of the Indian Penal Code, 1860 (XLV of 1860).

46. Power of Commissioner to call for information in certain cases.

- The Commissioner may, for the purposes of this Act-(a)require any firm or any Undivided Hindu Family to furnish a statement of the names and addresses of the partners of such firm, or of the names and addresses of the manager and members of such family, as the case may be;(b)require any person whom he has reason to believe to be a trustee, guardian, manager or agent to furnish a statement of the name and address of the person for whom he is a trustee, guardian, manager or agent;(c)require any person whom he has reason to believe to have purchased goods from outside or within the State of Chhattisgarh to furnish a statement of the name and address of the person from whom he has purchased such goods and the description and price thereof and the manner in which they were delivered to him;(d)require any person in respect of whom he has reason to believe that he has despatched goods to any place outside or within the State of Chhattisgarh, to furnish a statement of the name and address of the person to whom he had despatched such goods and of the description and price thereof.

47. Power of Commissioner to stay proceedings.

- The Commissioner may by special or general order-(a)pending examination of any question of law-(i)before him; or(ii)before the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] on an appeal under sub-section (1) of Section 55; or(iii)before the High Court on an application under sub-section (2) of Section 55; or(b)for any other reason to be recorded in writing, stay any proceeding or proceedings under Section 21 in respect of any dealer or class of dealers.Chapter-X Appeal, Revision and Rectification

48. Appeal.

(1)Any dealer or person aggrieved by an order of assessment under Section 21 with or without penalty or by an order of reassessment under Section 22 with or without penalty passed in respect of him or by an order imposing penalty on him or to an order resulting in the reduction of refund or the input tax rebate or by any order passed under Section 56 may, in the prescribed manner [Additional Commissioner, where such order is passed by any officer specified in clause (c) of sub-section (1) of Section 3 and where such order is passed by an officer specified in clause (d), (e) and (f) of sub-section (1) of Section 3 to the] [Substituted 'appeal against such order to the' by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner :Provided that in a case where an application made under Section 36 is rejected, such dealer or person may in the like manner appeal against the ex-parte order of assessment and in computing the period of limitation for filing the appeal, the period from the date of filing the application under Section 36 to the date of service of order rejecting such application shall be excluded.(2)Any dealer or person aggrieved by an order passed in appeal filed under sub-section (1) may, in the prescribed manner, appeal against such order to the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.].(3)Notwithstanding anything contained in the rules or the regulations framed by the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] under any law for the time being in force, any officer not below the rank of Deputy Commissioner duly authorised by the Commissioner in this behalf shall also have the right to be heard at the hearing of the appeal under sub-section (2).(4)No appeal shall be admitted,-(i)by the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner under sub-section (1), unless out of the total balance due from the dealer,-(a)where all the returns for the period to which the order appealed against relates have been filed and tax payable according to such returns has been paid, [fifteen] [Substituted 'ten' by C.G. Act No. 12 of 2016, dated 1.4.2016.] per cent of such balance;(b)where one or more of the returns for the period for which the order appealed against relates have not been filed and tax has not been paid or where such return or returns have been filed but tax has not been paid, such part of the balance which shall be equal to,-(i)thirty three per cent, where the default relates to one quarter;(ii)fifty per cent, where the default relates to two quarters; and(iii)seventy five per cent, where the default relates to more than two quarters;(c)fifty per cent of such balance; where a penalty under Section 54 has been imposed;(d)fifty per cent of such balance where the order appealed against has been passed under Section 22 and a penalty has been imposed under the said section, and(e)twenty five per cent of such balance; in any other case; and(ii)by the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] under sub-section (2), unless out of the total balance due from the dealer after the order passed by the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.]

Appellate Deputy Commissioner in appeal under sub-section (1), twenty per cent of such balance, is paid and the memorandum of appeal is accompanied by a satisfactory proof of payment of such amount and thereupon the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner or the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.], as the case may be, shall stay the recovery of the balance of tax and/or penalty till the decision of appeal :Provided that where in the case of an appeal being filed under sub-section (1), a dealer is covered by more than one of the subclauses in clause (i) the provisions of the sub-clause requiring the payment of the highest amount, shall apply to such dealer and the appeal shall be admitted by [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner only after he has paid such amount.(5)Every appeal under sub-section (1) shall be filed within thirty days and every appeal under sub-section (2) shall be filed within sixty days from the date of communication of the order against which the appeal is to be filed.[(5-A) Where the Commissioner considers that any order passed by any Additional Commissioner of Commercial Tax in so far as it is prejudicial to the interests of revenue he may file an appeal to the Tribunal within two years from date of such order.] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.][(6) Subject to such procedure as may be prescribed and after such further inquiry as it may think fit:-(a)the [Additional Commissioner or] Appellate Deputy Commissioner shall dispose of every appeal within one calendar year from the date of filing of such appeal. In disposing of such appeal, the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner may confirm, reduce, enhance or annul the assessment of tax or imposition of penalty or both both shall not remand the case;(b)the Tribunal may, -(i)confirm, reduce, enhance or annul the assessment of tax or imposition of penalty; or(ii)set aside the assessment or the imposition of penalty or both and direct the officer whose order of assessment or imposition of penalty has been appealed against to make a fresh assessment or reimpose penalty, after making such enquiry as it may direct; or(iii)pass such order as it may deem fit.](7)In the case of an order passed by the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner such order subject to the provisions of sub-section (2) of this Section or sub-section (1) of Section 49, as the case may be, shall be final, and in the case of an order passed by the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.], such order shall, subject to the provisions of Section 55, be final.

49. Power of revision by Commissioner.

- [(1) The Commissioner in respect of any order passed by any officer specified in clauses (b) to (c) of sub-section (1) of Section 3, may on his own motion call for the record of the proceeding in which such order was passed and on receipt of the record may make such enquiry or cause such enquiry to be made, as he considers necessary and subject to the provisions of this Act may, pass such order thereon, not being an order prejudicial to the dealer or person as he thinks fit:Provided that-(a)the Commissioner shall not revise any order under this subsection, where an appeal against the order is pending before the appellate deputy commissioner or the Board; or where, if such appeal lies, the time within which it may be filed has not expired;(b)no revision shall lie, -(i)against an order determining the liability of a dealer to pay tax or against a notice issued under this Act for assessment except after an assessment order is passed; and(ii)against an order passed under Section 36.Explanation. - An order by the Commissioner, declining interference shall not be deemed to be

an order prejudicial to the dealer or person.] [Substituted by C.G. Act No. 12 of 2016, dated 1.4.2016.][1 A) Notwithstanding anything contained in sub-section (1), if the revision under sub-section (1) is in respect of an order of re-assessment or re-imposition of penalty in pursuance of any direction given in appeal or revision, the Commissioner may pass an order in accordance with the provisions of sub-section (1), but shall not remand the case.] [Inserted by C.G. Act No. 2 of 2006.](2)The Commissioner may on his own motion call for the record of any proceeding in which any order under sub-section (1) has been passed by an officer to whom the Commissioner has delegated his powers under this section in pursuance of the provisions of Section 43 and on receipt of the record, may make such enquiry or cause such enquiry to be made as he considers necessary and subject to the other provisions of this Act, may pass such order thereon not being an order prejudicial to the dealer or person as he thinks fit.(3)The Commissioner may on his own motion or on information received call for and examine the record of any proceeding under this Act if he considers that any order passed therein by any person appointed under Section 3 to assist him including any officer to whom he has delegated his powers under sub-section (1) is erroneous in so far as it is prejudicial to the interest of the revenue, and he may, after giving the dealer or person a reasonable opportunity of being heard, and after making or causing to be made such enquiry as he deems necessary, pass within one calendar year from the date of initiation of proceeding such order thereon as the circumstances of the case justify, including an order enhancing or modifying the assessment or canceling the assessment and directing a fresh assessment :Provided that-(a)no proceeding shall be initiated under this sub-section after the expiry of three calendar years from the date of the order sought to be revised;(b)no order shall be revised by the Commissioner under this subsection where a second appeal against such order is pending before the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] or such appeal has been decided by the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] on merits.(4)Any dealer or person objecting to an order passed by the Commissioner under sub-section (3) may appeal to the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] within sixty days of the date on which the order is communicated to him.(5)The provision of sub-sections (4), (5) and (6) of Section 48 shall, mutatis mutandis, apply to appeals filed under sub-section (4).(6)Where the Commissioner considers that any order passed under sub-section (1) by his predecessor or any Additional Commissioner of Sales Tax in so far as it is prejudicial to the interests of revenue, he may file an appeal against such order before [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] within two years from the date of such order. The provisions of Section 48 shall mutatis mutandis apply to the appeals filed under this sub-section.(7)[Notwithstanding anything contained in sub-section (1), but subject to such restrictions and conditions as may be prescribed, where on an application made by a dealer, the State Government is of the opinion that hardship is being caused to such dealer due to any order passed under any of the provisions of this Act other than an order under Section 25 or an order passed in pursuance or in consequence of an order by the Tribunal or the Civil Court, High Court or Supreme Court, the State Government may direct the Commissioner to initiate proceedings under sub-section (1) in respect of such order and on such direction the Commissioner shall dispose of such proceeding according to law as if the proceedings had been initiated by him under clause (ii) of sub-section (1) :Provided that no such direction shall be given unless-(a)the dealer has exhausted the remedies available to him under Section 36, Section 48, sub-section (1) of this section or Section 56, as the case may be, or the period within which any remedy under the aforesaid provisions can be sought has expired, and/or(b)his application for revision under sub-section (1) has been rejected on merit :Provided further that such an application

shall be entertained by the State Government only once.] [Inserted by C.G. Act No. 12 of 2008.]

50. Additional evidence in appeal or revision.

- A dealer shall not be entitled to produce additional evidence whether oral or documentary in appeal before the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner or the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] or in revision before the Commissioner except where the evidence sought to be adduced is evidence, which the Assessing Authority had wrongly refused to admit or which after exercise of due diligence was not within his knowledge or could not be produced by him before the Assessing Authority or for the production of which adequate time was not given by the Assessing Authority and in every such case upon the additional evidence being taken on record reasonable opportunity for challenge or rebuttal shall be given to the Commissioner.

51. Court fee stamps on memorandum of appeal and application for revision.

- A memorandum of appeal filed under Section 48 or sub-section (4) or sub-section (6) of Section 48 and an application for revision made under sub-section (1) of Section 49 shall bear court fee stamps of such value as may be prescribed.

52. Application of Sections 4 and 12 of the Limitation Act, 1963.

- In computing the period laid down under Sections 48, 49 and 55 the provisions of Sections 4 and 12 of the Limitation Act, 1963 (No. 36 of 1963), so far as may be, shall apply.

53. Extension of period of limitation in certain cases.

- The provisions of Section 5 of the Limitation Act, 1963 (36 of 1963), so far as may be, shall apply to appeals and applications for revision under this Act.

54. Power of Commissioner or [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner or [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] to impose penalty in certain circumstances.

(1) If the Commissioner or the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner or the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.], in the course of any proceedings under this Act is satisfied that a dealer has concealed his turnover or the aggregate amount of purchase prices in respect of any goods or has furnished false particulars of his sales or purchases, as the case may be, in his return or returns for any year or part thereof or has furnished a false return or returns for such period, the Commissioner or the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner or the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] as the case may be,

may initiate proceeding separately for imposition of penalty under this Section.(2)The proceeding under sub-section (1) shall be initiated by the Commissioner or the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner or the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.], as the case may be, by issue of a notice in the prescribed form for giving the dealer an opportunity of being heard. On hearing the dealer, the Commissioner or the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner or the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] as the case may be, shall pass an order not later than one calender year from the date of initiation of such proceeding, directing the dealer that he shall in addition to the tax payable by him, [in addition to interest at the rate specified in sub-clause (iii) of clause (a) of sub-section (4) of Section 19, pay by way of penalty a sum which shall not be less than one and half times but shall not exceed two times the amount of tax evaded.] [Substituted 'pay by way of penalty a sum which shall not be less than three times but shall not exceed five times of the amount of tax evaded' by C.G. Act No. 12 of 2016, dated 1.4.2016.](3)If the total tax shown as payable according to the return or returns and paid by a dealer for any period or part thereof is less than eighty per cent of the total tax assessed/re-assessed under Section 21 such dealer shall be deemed to have concealed his turnover or aggregate of his purchase prices or to have furnished false particulars of his sales or purchases in his return or returns or to have furnished a false return or returns for the purpose of sub-section (1) unless he proves to the satisfaction of the Commissioner or the [Additional Commissioner or] [Inserted by C.G. Act No. 13 of 2011, dated 3.5.2011.] Appellate Deputy Commissioner or the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.], as the case may be, that the concealment of the said turnover or the aggregate of purchase prices or furnishing of particulars of sales or purchases or furnishing of the false return or returns was not due to any fraud or gross negligence on his part.

55. Statement of case to High Court.

(1)Within sixty days from the date of communication by the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] of any order to as dealer or to the Commissioner under Section 48 or Section 49 or Section 56 the dealer or the Commissioner may, by application in writing accompanied, where the application is made by a dealer by a fee of one hundred rupees, require the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] to refer to High Court any question of law arising out of such order and where the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] decides to make a reference to the High Court, it shall draw up statement of the case and refer it accordingly.(2)If for reasons to be recorded in writing, the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] refuses to make a reference, the applicant may within sixty days from the date of communication of such refusal-(a)withdraw his application and if he does so, the fee paid shall be refunded, or(b)apply to the High Court to require the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] to make a reference.(3)If upon the receipt of an application under clause (b) of sub-section (2) the High Court is satisfied that the refusal was not justified, it may require the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] to state case and refer it, and on receipt of such requisition, the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] shall act accordingly.(4)If the High Court is satisfied that the case stated is not sufficient to enable it to determine the question of law raised, it may call upon the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] to make such additions or alterations as the Court may direct in that behalf.(5)The High Court upon the hearing of a reference under this section

shall decide the question of law raised therein and shall deliver judgment thereon containing the grounds of decision and shall send to the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] a copy of the judgment under the seal of the Court and the signature of the Registrar, and the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] shall dispose of the case accordingly.(6)Where an appeal against the judgment of the High Court under sub-section (5) is entertained by the Supreme Court, the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] shall dispose of the case in accordance with the judgment delivered by the Supreme Court and for this purpose a copy of the judgment of the Supreme Court shall be sent to the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] by the High Court under its seal and the signature of the Registrar.(7)The cost of reference under this section, including the disposal of the fee referred to in sub-section (1) shall be in the discretion of the Court.(8)The tax ordered by the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] to be paid by an order in respect of which an application has been made under sub-section (1) shall notwithstanding the making of such application or any reference in consequence thereof, be payable upon the making of the order.(9)Where as a result of a reference under this section the tax due from any dealer is reduced below the amount paid by him under sub-section (8), the difference shall be refunded to him in accordance with the provisions of Section 39.

56. Rectification of Mistakes.

(1)Rectification means correcting any clerical or arithmetical mistake apparent from the face of the record.(2)The Commissioner may-(i)on his own motion at any time within six months from the date of any order passed by him; or(ii)on an application made by a dealer within six months from the date of receipt of such application, rectify such order, in such manner as may be prescribed, or pass such order as he deems fit:Provided that-(i)the Commissioner shall not entertain any application by the dealer unless it is made within six months from the date of the order sought to be rectified;(ii)no such rectification shall be made if it has the effect of enhancing the tax or reducing the amount of refund unless the Commissioner has given notice in the prescribed form to the dealer of his intention so to do and has allowed the dealer a reasonable opportunity of being heard.(3)(a)The provisions of sub-section (1) and sub-section (2) shall apply to the rectification of a mistake in any order passed by the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] or passed by the Appellate Deputy Commissioner [and Additional Commissioner] [Added by C.G. Act No. 13 of 2011, dated 3.5.2011.] as they apply to the rectification of a mistake by the Commissioner.(b)The [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] may rectify any order passed by it-(i)on its own motion at any time within six months from the date of passing of such order; and(ii)on an application made by the dealer or the Commissioner, at any time within six months from the date of receipt of such application.(4)Where any such rectification has the effect of reducing the amount of tax, the Commissioner shall in the prescribed manner refund any amount due to the dealer.(5)Where any such rectification has the effect of enhancing the amount of the tax or reducing the amount of the refund, the Commissioner shall recover the amount due from the dealer in the manner provided in Section 25.Chapter-XI Detection and Prevention of Tax Evasion

57. Constitution of a committee for detection and checking of evasion of tax by dealers liable to pay tax and power of the Commissioner to act suo motu or upon the such committee to investigate into the tax evasion by a dealer.

(1) The State Government may constitute a committee for detection and investigation of evasion of tax under this Act or the Act repealed by this Act. The Committee shall consist of such number of members as the State Government may determine. The Committee shall be assisted by such officers specified in Section 3 as the State Government may appoint for the purpose. The authority and the officers appointed to assist it shall perform such functions as the State Government may direct.

(2)(a) If upon any information which has come into its possession the committee has reason to believe that any dealer has evaded payment of tax or is indulging in evasion of tax under this Act or under the Act repealed by this Act, it may draw its report in the matter and send it to the Commissioner to investigate into the tax evasion by such dealer.

(b) If in any emergent case, upon any information which has been received by the Commissioner he has reason to suspect that a dealer is attempting to evade or has reason to believe that a dealer has evaded payment of tax or is indulging in evasion of tax, he may, for reasons to be recorded in writing, direct any of the officers referred to in clauses (c) to (g) of sub-section (1) of Section 3 to proceed to investigate into the tax evasion by such dealer.

(3) On the receipt of the report from the committee in respect of a dealer or on his own motion in pursuance of the provisions of clause (b) of sub-section (2), the Commissioner shall, subject to such conditions as may be prescribed, -

(a) require the dealer to produce before him any accounts, registers or documents relevant to his business or to furnish such other information as he may deem fit for scrutiny, or

(b) inspect the place of business of such dealer and for this purpose all accounts, registers and documents relating to the business of such dealer and all the goods kept in such place of business shall be open to inspection by the Commissioner.

(4) If on scrutiny of the records produced by the dealer or on inspection of his place of business under sub-section (3), the Commissioner is satisfied that the dealer has evaded payment of tax payable by him for any year, he may for reasons to be recorded in writing, seize such accounts, registers or documents relating to the business of such dealer as he considers necessary, and grant a receipt therefor to the dealer and shall retain them only for so long as may be necessary, for examination thereof or for assessment of tax or for prosecution.

(5) For the purpose of clause (b) of sub-section (3), the Commissioner may -

(a) enter and search any place of business of such dealer or any other place whether such place be the place of his business or not, where the Commissioner has reason to believe that the dealer keeps or is for the time being keeping any accounts, registers or documents of his business or stock of goods relating to his business and the Commissioner may, for exercising the powers under this clause, seal or break open the lock of any door, box, locker, safe, almirah or any other receptacle where the keys thereof are not produced on demand or are not available; and

(b) also search any person who leaves or is about to enter or is already in the place referred to in clause (a), if the Commissioner has reason to suspect that such person has secreted about his person, books of accounts or other documents relating to the business of such dealer.

(6)(a) If in the course of scrutiny of accounts, registers or documents produced by the dealer or in the course of inspection of the place of business of such dealer, the Commissioner has reason to believe that the dealer has stored or kept goods liable to tax, without accounting for them in books, registers or accounts maintained by him in the course of his business, with a view to their surreptitious sale in order to evade payment of tax, in any building, place or vehicle under the ownership or control of the dealer in either case whether exclusively or in

association with some other person or in any building, place or vehicle in each case belonging to some other person with express or implied permission of such other person, the Commissioner may enter any such building, place or vehicle and inspect and verify if the goods have been accounted for and in the event of his reasonable belief that the dealer has not accounted for such goods with the intention of evading tax, the Commissioner may seize all such goods and take all necessary steps for their removal, proper custody and preservation :Provided that a list of all goods seized under this clause shall be prepared by the Commissioner in presence of at least two respectable persons and a copy thereof shall, on demand, be furnished to the dealer or, as the case may be, to the person from whose possession or custody they were seized.(b)The Commissioner shall as soon as possible, after seizure of the goods under clause (a), serve upon the dealer a notice in the prescribed form to show cause within a period of thirty days of service of such notice as to why a penalty equal to five times the amount of tax payable and calculable on the price which such goods would have fetched on their assumed sale in Chhattisgarh, on the date of seizure, be not imposed on him for the dealers default in not making entries in respect of such goods in his books of account or register or other documents, as the case may be, maintained by him in the course of his business.(c)If the Commissioner, after taking into consideration the explanation of the dealer and after giving him an opportunity of being heard, is satisfied that the entries relating to the said goods were not made in the books of accounts, registers or other documents of the dealer without any proper justification, the Commissioner shall pass an order imposing a penalty not less than three times but not exceeding five times of the amount of tax referred to in clause (b).(d)The Commissioner may, at any time after the service of the notice under clause (b) and before passing an order imposing penalty under clause (c) release the goods seized if the dealer or the person from whom the goods were seized furnishes security in the form of cash security or bank guarantee to the satisfaction of the Commissioner, in each case for- such reasonable amount as the Commissioner may specify by order in writing with due regard to the amount of penalty proposed. On payment by the dealer of the penalty imposed upon him under clause (c), if the security furnished is in the form of bank guarantee, the bank guarantee shall be released and if such security has been furnished in the form of cash security, it shall be adjusted towards the penalty so imposed and the balance, if any, shall be refunded to the dealer.(e)Where no security is furnished under clause (d), the dealer shall pay the amount of penalty, within thirty days of the service of the order imposing penalty on him and on payment of such amount goods seized shall be released forthwith.(f)If the dealer fails to pay within the period specified in clause (e), the penalty imposed under clause (c), the Commissioner shall, subject to other provisions of this Section, dispose of the goods by way of sale in such manner as may be prescribed and apply the sale proceeds thereof towards the penalty imposed and the expenses incurred on account of and incidental to the custody, protection, preservation and sale of such goods and shall refund the balance, if any, to the dealer or person entitled.(g)The penalty imposed under clause (c) shall be without prejudice to any other action under any other provision of this Act.(h)Where any objection is made to the seizure of the goods seized under clause (a) on the ground that such goods do not belong to the dealer or are not otherwise liable to seizure, the Commissioner shall proceed to decide the objection :Provided that no such objection shall be entertained-(i)where, before the objection is made, the goods seized had already been sold; or(ii)where the Commissioner considers that the objection was designedly or unnecessarily made.(i)All questions including question relating to right, title or interest in the goods seized arising between the parties to such proceeding or their representatives and relevant to the adjudication of

the claim or objection, shall be determined by the Commissioner dealing with the claim or objection.(j)Upon (he determination of the question referred to in clause (i), the Commissioner shall, in accordance with such determination,-(i)allow the claim or objection and release the seized goods either wholly or to such extent as he thinks fit; or(ii)disallow the claim or objection; or(iii)pass such order as, in the circumstances of the case, he deems fit.(k)Where any claim or objection has been adjudicated upon under clause (j) or where the Commissioner refuses to entertain a claim or objection under the proviso to clause (h), any such order made shall be deemed to be an order relating to assessment of tax against a dealer under Section 21 and shall be subject to the same condition as to appeal, revision or any other remedy under this Act.(7)Where the Commissioner, apprehends any resistance to entry', search or seizure of goods he may for reasons to be recorded in writing requisition the services of any police officer of the State Government, having jurisdiction over the local area in which such entry, search or seizure is to be made, to assist him for all or any of the purposes specified in sub-section (3) or clause (a) of sub-section (5) or clause (a) of sub-section (6) and it shall be the duty of such Police Officer to comply with such requirement.(8)The Commissioner while making entry, search and seizure under this section shall, unless otherwise expressly provided by or under this Act exercise the same power and follow the same procedure as are exercised by and are required to be followed by a Police Officer in relation to entry, search and seizure under the provisions of the Code of Criminal Procedure, 1973 (No. 2 of 1974).

57A. [Survey. [Inserted by C.G. Act No. 2 of 2006.]

(1)With a view to identify dealers who are liable to pay tax under the Act, but have remained unregistered, the Commissioner, may from time to time, cause a survey of unregistered dealers to be taken.(2)For the purpose of the survey, the Commissioner may, by general or special notice require any dealer or class of dealers to furnish the names, addresses and such other particulars as he may find necessary' relating to the persons and dealers who have purchased any goods from or sold any goods to such dealer or class of dealers during any given period.(3)For the purpose of survey, the Commissioner may call for details and particulars regarding the services provided by public utilities and financial institutions including banking companies, which he is of the opinion will be relevant and useful for the purposes of the survey.(4)The Commissioner may, for the purposes of the survey enter any place where a dealer is carrying business, but is unregistered or has not applied for grant of the certificate of registration, whether such place is principal place of business or not and require any proprietor, employee or any other person who may at that time and place be attending in any manner to, or helping in, the business,-(i)to afford him the necessary facility to inspect such books of accounts or other documents as he may require and which may be available at such place;(ii)to afford him the necessary facility to check or verify the cash, stock or other valuable particulars or things which may be found therein; and(iii)to furnish such information as he may require as to any matter which may be useful for, or relevant to any proceedings under this Act.Explanation:- For the purpose of this section a place where the person is engaged in business will also include any other place in which the person engaged in business or the said employee or other person attending or helping in business states that any of the books of accounts or other documents or any part of the cash, stock or other valuable articles or things relating to business are kept.(5)The Commissioner shall enter the place where the person is carrying on business only during the hours at which such

place is open for business and in case of the said place or any other place, only after sunrise and before sunset. The Commissioner may make or cause to be made extracts or copies from books of accounts, and other documents inspected by him, make an inventory of any cash stock or other valuable articles or things checked or verified by him and record the statement of any person which may be useful for or relevant to any proceeding under this Act.(6)The commissioner, in exercise of the powers under this section, shall not remove or cause to be removed on any account from the place, where he has entered any books of accounts, other documents or any cash, stock or other valuable articles or things.] [Substituted by C.G. Act No. 2 of 2006.]

58. Establishment of check posts and erection of barriers.

(1)The State Government and or the Commissioner if it or he is satisfied that it is necessary so to do with a view to prevent or check evasion of tax under this Act may, by notification, setup or erect check post or barriers at such place or places within the State excluding railway premises, as may be specified in the notification :Provided that the Commissioner shall not set up a check post or erect a barrier for a period exceeding six months at a time.(2)(a)An officer not below the rank of a [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] Officer shall be in-charge of the check post (hereinafter referred to as the check post officer) and shall be assisted by the other category of the officers.(b)Subject to the other provisions of this section a check post officer shall exercise all powers conferred on him under this section.(3)The driver or person incharge of any vehicle or the owner or person incharge of the goods carried in a vehicle (hereinafter referred to as the transporter) transporting such goods as may be notified by the State Government in this behalf (hereinafter referred to as the notified goods) shall carry with him an invoice, bill or challan or any other document by whatever name called relating to the notified goods being transported in the vehicle, issued by the consignor of the goods giving such particulars as may be prescribed.(4)(a)Every transporter transporting any notified goods shall, before crossing any check post or barrier set up or erected under sub-section (1), deliver to the check post officer a declaration duly signed by the consignor in such manner, in such form and containing such particulars as may be prescribed. A separate declaration shall be filed in respect of the consignment or consignments relating to each consignee where the goods are being imported into Chhattisgarh and of each consignor where the goods are being sent outside the State. No declaration in relation to goods to be delivered in Chhattisgarh shall be accepted if the consignee in Chhattisgarh is shown or described as "self" unless the full particulars and address of the person who will take delivery of the goods at the destination in Chhattisgarh are furnished.(b)The form of declaration specified in clause (a) shall be obtained by a registered dealer in the prescribed manner and on payment of the prescribed fee.(5)The transporter shall stop the vehicle at every check post or barrier and keep it stationery for so long as may reasonably be required by the Check Post Officer and allow him to search the vehicle and inspect the notified goods and document referred to in sub-section (3) and shall, if so required, give him his name and address and the names and addresses of the owner of the vehicle and of the consignor and the consignee of the goods.(6)The Check Post Officer shall have the power to detain or seize such of the notified goods or the vehicle alongwith the goods,-(a)in respect of which there is no declaration under sub-section (4) or any such declaration filed is false or incorrect either in respect of the kind of goods or the quantity or value thereof; or(b)as are not shown in the documents referred to in sub-section (3) or in respect whereof there are no such documents; or(c)in respect

whereof the said documents are false or are reasonably suspected to be false.(7)If the Check Post Officer, after searching the vehicle and verifying the documents or the declaration, finds any omissions referred to in sub-section (6), he may presume, until contrary is proved that an attempt was being made to facilitate the evasion of tax in respect of such goods and he may, after recording the reasons therefor in writing, seize such goods or the vehicle alongwith the goods in such manner as may be prescribed.(8)After seizing the notified goods under sub-section (7) the Check Post Officer shall prepare a list of all such goods bearing his own signature and signature of the transporter and shall take all the measures for their safe custody.(9)The Check Post Officer seizing the notified goods or the vehicle alongwith the goods under sub-section (7) shall also record the statement of the transporter on all facts of the case and also obtain the particulars about the consignor or consignee of the goods and the vehicle seized. The reasons, if any, for violation of any provision of this section shall also be recorded.(10)If after considering the statement of the transporter the Check Post Officer is satisfied that the explanation is satisfactory and that there was no attempt to evade payment of tax in respect of the goods seized, he shall record his findings giving reasons therefor and release the goods or the vehicle alongwith the goods to the transporter in such manner as may be prescribed.(11)If the Check Post Officer is not so satisfied, he shall serve on the transporter a notice in the prescribed form requiring him to show cause ordinarily within fifteen days of the service of the notice, why a penalty of a sum not exceeding five times the amount of tax which would have been payable if the notified goods were sold within the State on the date of such seizure, as may be specified in the notice, should not be imposed upon him.(12)The officer seizing the notified goods, at any time during the pendency of the proceedings under sub-section (13), may on furnishing of security in the form of cash security or irrevocable bank guarantee for such amount being deposited as, in his opinion, would be sufficient to cover the penalty likely to be imposed, release the goods or/and the vehicle in favour of the transporter.(13)The Check Post Officer after taking into consideration the explanation, if any, of the transporter and giving him an opportunity of being heard, shall if he is satisfied, for reasons to be recorded in writing with the explanation and the statement of the transporter, discharge the notice and release the goods or the vehicle with or without the goods seized, in favour of the transporter in such manner as may be prescribed. If the said officer is not so satisfied, he shall record his finding accordingly giving reasons therefor and shall pass an order imposing such penalty not exceeding the sum specified in the notice, as he may deem fit:Provided that the amount of penalty shall not be less than three times but not exceeding five times of that amount of tax which would have been payable if the goods were sold within the State.(14)A copy of the order-imposing penalty under sub-section (13) shall be served on the transporter.(15)The penalty or such part thereof as remains after adjustment of any amount deposited under sub-section (12) shall be deposited in the prescribed manner within fifteen days of service of the copy of order imposing the penalty. In default the Check Post Officer shall cause the notified goods to be sold in such manner as may be prescribed and apply the sale proceeds towards the penalty and refund the balance, if any, to the transporter. If the sale proceeds of the goods are not sufficient to cover the amount of penalty or the goods cannot be sold despite the efforts made for the same, the said officer shall cause the vehicle to be sold in the aforesaid manner and apply the sale proceeds thereof towards the balance of penalty and refund the balance of such sale proceeds, if any, to the dealer.(16)Where the officer seizing the goods, at any time during the pendency of the proceeding under sub-section (11) or (13), is of the opinion that the notified goods are subject to speedy and natural decay or when the expenses of keeping them in custody are likely

to exceed their value, he may cause them to be sold in such manner as may be prescribed without waiting for the completion of the proceedings relating to the imposition of penalty and keep the sale proceeds thereof in deposit till the completion of said proceedings. The amount so kept in deposit shall be applied towards such penalty, if any, as may be imposed and the balance, if any, shall be refunded to the transporter according to the provisions of sub-section (15). (17) Every order under sub-section (13) shall, subject to the provisions of Sections 48 and 49, be final. (18) The consignor or the consignee shall preserve the copy of the declaration and other documents relating to the goods covered by the declaration for such period as may be prescribed and produce them before the Assessing Authority whenever demanded by it within that period.

59. Transit of goods by road through the State and issue of transit pass.

(1) When a vehicle coming from any place outside the State and bound for any other place outside the State passes through the State, the driver or other person in-charge of such vehicle (hereinafter referred to as transporter) shall obtain in the prescribed form and manner, a transit pass from the Check Post Officer of the first check post after his entry into the State and deliver it to the Check Post Officer of the last check post before his exit from the State, failing which it shall be presumed that the goods carried in such vehicle have been sold within the State by the transporter. (2) The Check Post Officer at the entry point who issues the transit pass shall intimate the information contained in the transit pass issued by him to the Check Post Officer of the check post or barrier near the point from which the transporter declares that the goods shall be taken out of the State. If within a week of receipt of the transit pass the vehicle or the goods covered by the transit pass do not report at the exit point the Check Post Officer of the check post or barrier at the exit point shall bring immediately this fact to the notice of the Check Post Officer of the check post or barrier at the entry point. The latter officer shall then initiate action to recover the penalty which could have been levied under the provisions of Section 58 from the transporter. (3) The provisions of Section 58 shall mutatis mutandis apply in relation to any goods or any vehicle alongwith the goods covered by the transit pass.

60. Power to check goods at the point of loading and unloading.

- Any officer appointed under Section 3, not below the rank of an Assistant [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] Officer may inspect the goods at the point of loading or unloading alongwith the documents of title to such goods and the person owning or for the time being in-charge of the vehicle in which such goods are transported, shall render all assistance to such officer for this purpose.

61. Power to check goods in transit.

(1) Every transporter transporting any goods by road in the State of Chhattisgarh shall carry with him an invoice, bill or challan or any other document, by whatever name called, issued by the consignor of the goods giving such particulars as may be prescribed. (2) Any officer, not below the rank of a Commercial Tax Officer, as may be authorised by the Commissioner, may for the purposes of this Act, require the transporter to stop the vehicle at any place and allow him and other persons

assisting him, to search the vehicle and inspect the goods being carried, and to verify whether the document relating to such goods, which are in the possession of the transporter, are those as referred to in sub-section (1) and copy of the declaration referred to in sub-section (4) of Section 58 and also whether the documents are legible, correct and complete in all respects. The transporter, if so required by the officer, shall also give his name and address and the names and addresses of the owner of the vehicle, if the owner is different from the person in-charge of the vehicle, and the consignor and consignee of the goods and also their registration certificate number if they are registered under this Act.(3)If the officer referred to in sub-section (2) finds, on the inspection of the vehicle, that the transporter is not carrying the documents referred to in sub-section (1) or the documents being carried are not in order or the transporter is not carrying a copy of the declaration referred to in sub-section (2), he may direct the transporter to take the vehicle along with the goods and the documents to the nearest check post or the circle of the sub-circle office to be named by him, and stop it and keep it stationary there till such time as may be required for action in accordance with the provisions of Section 58.(4)Thereupon the officer referred to in sub-section (2), may initiate action for seizure of the goods and/or the vehicle, and for imposition of penalty in accordance with the provisions of Section 58 and for that purpose-(i)he shall exercise all the powers exercisable by the Check Post Officer under that section;(ii)he shall follow the procedure laid down therein; and(iii)the provisions of that section shall apply mutatis mutandis to such proceedings.

62. Control on clearing, forwarding or booking agent and any person transporting goods and furnishing of information by such agent or person.

(1)Every clearing, forwarding or booking agent or broker or a person transporting goods who in the course of his business handles documents of title to goods or transports goods or takes delivery of goods for or on behalf of a dealer and having his place of business in the State of Chhattisgarh shall, furnish information about his place of business to such authority, within such time, in such form as may be prescribed.(2)Every such agent or person shall maintain true and complete accounts, registers and documents in respect of the goods handled by him and the documents of title relating thereto and shall furnish true and complete particulars and information relating to the transaction of goods of any dealer to any officer appointed under Section 3, not below the rank of an Assistant Commercial Tax Officer as and when required by him and shall produce the said accounts, registers and documents before such officer as and when required by him.(3)Any agent or person referred to in sub-section (1) who contravenes the provisions of the said sub-section or sub-section (2), the Commissioner may, after giving such agent or person an opportunity of being heard, direct him to pay by way of penalty-(i)one thousand rupees if the contravention is of the provisions of sub-section (1) on each occasion of inspection by any officer referred to in sub-section (2); and(ii)not less than three times but not exceeding five times of the amount of tax payable in respect of the goods involved in the transactions of a dealer which appears to have been evaded by such dealer, if the contravention pertains to the provisions of sub-section (2).Explanation : - For the purpose of this section,-(i)"Clearing, forwarding, booking agent or broker" shall include a person who renders his services for clearing, forwarding or booking of or taking delivery of consignment of goods at railway premises, air cargo, complex, containers depot, booking agency, goods transport company office or any place of loading or unloading of goods or contrives, makes and concludes, bargains and contracts for or on behalf of any dealer for a fee, reward, commission, remuneration or other

valuable consideration or otherwise.(ii)"Person transporting goods" shall, besides the owner, include manager, agent, driver, employee of the owner, a person in-charge of a place of loading or unloading of goods or in-charge of a goods carrier carrying such goods for dispatch to other places or gives delivery of any consignment of such goods to the consignee.

63. Power to call for information from banking companies and non-banking financial companies.

- The Commissioner or any other person appointed under Section 3 to assist him, not below the rank of An Assistant [Commercial Tax] [Substituted by C.G. Act No. 2 of 2006.] Officer may, for carrying out the purposes of this Act, require any banking or non banking financial companies or any officer thereof to furnish any information or statement useful for or relevant to any proceeding under this Act.

64. Offences and penalties.

(1)Whoever-(a)collects any amount by way of tax in contravention of the provisions of Section 11 or sub-section (1) of Section 37; or(b)claims input tax rebate in contravention of the provisions of sub-section (1) of Section 13; or(c)(i)fails to get himself registered as required by sub-section (1) or sub-section (2) of Section 16; or(ii)neglects to furnish any information as required by subsection (8) of Section 16; or(d)fails, without sufficient cause, to submit any return as required by sub-section (1) of Section 19 or submits a false return or furnishes a false statement; or(e)without reasonable cause fails to pay the tax due within the time allowed; or(f)fails to keep accounts or records of sales or purchases in accordance with any requirement made of him under Section 41; or(g)fails or neglects to issue bill, invoice or cash memorandum or to keep or preserve the counterfoil of the bill, invoice or cash memorandum as required under Section 42;(h)or knowingly produces incorrect accounts, registers or documents or knowingly furnishes incorrect information; or(i)refuses or fails to comply with any requirement made of him under Section 46 or Section 57; or(j)(i)fails to file a declaration under Section 58;(ii)prevents or obstructs the interception or search of any vehicle or obstructs inspection of any goods under Section 58; or(iii)prevents or obstructs the interruption or search of any vehicle or obstructs inspection of any goods under Section 60 or 61; or(iv)fails to furnish information or produce accounts, registers and documents under Section 62; or(v)fails to furnish information or statements as required by Section 63 or;(k)makes a false statement in a verification or declaration prescribed under this Act which he either knows or believes to be false or does not believe to be true, shall in case of default and subject to the provisions of Section 67, be punishable with-(i)(a)imprisonment which may extend to six months and a fine which may extend to two thousand rupees or equal to the amount of tax remained to be paid by the dealer whichever is higher, in respect of offence under clause (b) or (e); and(b)imprisonment which may extend to six months and a fine which may extend to two thousand rupees in respect of offence under clause (d), (h) or (k); and(ii)imprisonment which may extend to three months or a fine which may extend to one thousand rupees or both in respect of offences not covered by clause (i),and where the offence in respect of which a fine has been imposed, is a continuing offence a further fine which may extend to rupees fifty for every day the offence continues.

Explanation: - For the purpose of liability to punishment under this sub-section the expression dealer or person shall mean,-(a)the partners in

relation to a partnership concern;(b)the president and secretary of the managing body in relation to co-operative society;(c)the proprietor in relation to a proprietorship concern;(d)the karta or manager in relation to Hindu Undivided Family; and(e)the secretary, manager and directors in relation to a company incorporated under the Companies Act, 1956 (No. 1 of 1956).(2)No Court shall take cognizance of any offence punishable under this Act or any rules made thereunder except with the previous sanction of the Commissioner and no Court inferior to that of a magistrate of the first class shall try any such offence.(3)Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (No. 2 of 1974), all offences punishable under this Act shall be cognizable and bailable.(4)Subject to such conditions as may be prescribed, the Commissioner may authorise any person appointed under Section 3 to assist him to investigate all offences punishable under this Act.(5)Every person authorised under sub-section (4) shall, in the conduct of such investigation exercise the powers conferred by the Code of Criminal Procedure, 1973 (No. 2 of 1974) upon an officer-in-charge of a police station for the investigation of a cognizable offence.

64A. [Compounding of offences. [Inserted by C.G. Act No. 26 of 2006.]

- Subject to such conditions as may be prescribed, the Commissioner may, either before or after the initiation of proceedings under this Act, permit any person charged with an offence under the Act or the rules made there under to compound the offence on payment of such sum not exceeding one thousand rupees as the Commissioner may determine :Provided that if the offence charged is under clause (b) or clause (c) or clause (d) of sub-section (1) of Section 64 and the amount of tax which would have been payable by such person had he complied with the provisions of this Act, is more than five hundred rupees, [the Commissioner may allow composition on payment of a sum not exceeding twice such amount, in addition to interest at the rate specified in sub-clause (iii) of clause (a) of sub-section (4) of Section 19] [Inserted by C.G. Act No. 2 of 2006.]. After composition said proceedings shall stand terminated.]Chapter-XIII Miscellaneous

65. Production of tax clearance certificate.

- Any department or office of the Central Government or other State Governments or any public sector undertaking of such Governments situated in Chhattisgarh or the State Government or any local authority or any public undertaking shall, before entering into a contract with any dealer for the sale or supply of any goods by him exceeding rupees three lacs in value require such dealer to produce a tax clearance certificate in such form, to be issued by such authority, in such manner for such period and within such time as may be prescribed.

66. Bar to certain proceedings.

- Save as provided in Section 55, no order passed or proceeding initiated under this Act or the rules made thereunder be called into question in any Civil Court and save as provided in Sections 48 and 49 no appeal or application for revision shall lie against any such assessment or order.

67. Bar of prosecution in certain cases.

- No prosecution for contravention of any provision of this Act or of the rules made thereunder shall be instituted in respect of the same facts on which a penalty has been imposed under this Act or the said rules, as the case may be, if the penalty has been paid within a period of six months from the date of service of the order imposing the penalty.

68. Protection of persons acting in good faith and limitation of suit and prosecution.

(1) No suit, prosecution or other proceedings shall lie against any officer or servant of the State Government for any act done or purporting to be done under this Act or, the rules made thereunder without the previous sanction of the State Government. (2) No officer or servant of the State Government shall be liable in respect of any such act, in any Civil or Criminal proceeding if the act was done in good faith in the course of the execution of duties imposed on him or the discharge of functions entrusted to him by or under this Act. (3) No suit shall be instituted against the State Government and no prosecution or suit shall be instituted against any servant of the State Government in respect of anything done or intended to be done under this Act unless the suit or prosecution has been instituted within three months from the date of the act complained of: Provided that in computing the period of limitation under this sub-section the time taken for obtaining sanction under sub-section (1) shall be excluded.

69. Disclosure of information by public servant.

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with the provisions of this Act or in evidence recorded under this Act other than evidence given before a Criminal Court shall, save as provided in sub-section (3), be kept confidential, and notwithstanding anything contained in the Evidence Act, 1872 (1 of 1872) no Court shall, save as aforesaid, be entitled to require any servant of the State Government to produce before it, any such statement, return, account, document or recorded evidence or any part thereof or to give evidence before it in respect thereof. (2) If, save as provided in sub-section (3), any servant of the State Government discloses any of the particulars referred to in sub-section (1), he shall be punishable with imprisonment, which may extend to six months or with fine, which may extend to one thousand rupees or with both. (3) Nothing contained in this section shall apply to the disclosure- (a) of any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition for the purpose of any investigation or prosecution under this Act or under the Act repealed by this Act or under the Indian Penal Code 1860 (No. XLV of 1860) or under any other enactment for the time being in force; or (b) of any such particulars to any person entrusted with the administration of this Act for the purposes of carrying out the object of this Act; or (c) of any such particulars when such disclosure is occasioned by the lawful employment under this Act or any process for the service of any notice or the recovery of any demand; or (d) of any such particulars to a Civil Court in any suit to which the Government is a party and which relates to any matter arising out of any proceeding under this Act, under Act No. 2 of 1959 or the Act repealed by

this Act; or(e)of any such particulars to any officer appointed to audit receipts or refunds of the tax imposed by this Act or the Act repealed by this Act; or(f)of any such particulars where such particulars are relevant to any inquiry into the conduct of an official of the [Commercial Tax] [Substituted by C.G. Act No. 26 of 2006.] Department to any person or persons appointed as the Commissioner under the Public Servant (Inquiries) Act, 1850 (XXX of 1850), or to any officer otherwise appointed to hold such inquiry or to a Public Service Commission established under the Constitution when exercising its functions in relation to any matter arising out of such inquiry; or(g)of such facts to an officer of the Central or a State Government as may be necessary for the purpose of enabling that Government to levy or realize any tax or duty imposed by it; or(h)of any such particulars, when such disclosure is occasioned by the lawful exercise by a public servant of his powers under the Indian Stamp Act, 1899 (II of 1899) to impound an insufficiently stamped document; or(i)of any such particulars where such particulars are relevant to any inquiry into a charge of misconduct in conception with any proceedings under this Act or the Act repealed by this Act against an advocate, tax practitioner, or chartered accountant, to the authority empowered to take disciplinary action against members practicing the profession of an advocate, tax practitioner or chartered accountant, as the case may be; or(j)of any such particulars to the Director of Economics and Statistics as may be necessary, for enabling him to work out the incidence of tax on any commodity or for carrying out any statistical survey of trade, commodity or dealers; or(k)of such information as may be required by any officer of department of the Central Government or of a State Government for the purpose of investigation into the conduct and affairs of any public servant or by a court in connection with any prosecution of the public servant arising out of any such investigation.

70. Determination of disputed questions.

(1)If any question is raised by a dealer in respect of the rate of tax on any goods the Commissioner shall, within six months from the date of receipt of the application made by the dealer for this purpose in the prescribed manner and on payment of such fee as may be prescribed, make an order determining the rate of tax on such goods in accordance with such procedure as may be prescribed.(2)The Commissioner, if the circumstances so warrant, shall have the power to review any order passed under this section and pass such order as he deemed necessary :Provided that-(i)no review of an earlier order shall be made unless a reasonable opportunity of being heard is given to the dealer who is likely to be adversely affected by the review; and(ii)the Commissioner shall not reduce the rate of tax in review.(3)Any order passed by the Commissioner under sub-sections (1) and (2) shall have a prospective effect and shall be binding on the authorities referred to in Section 3 in all proceedings under this Act except appeals.

Chapter-XIV Power to Make Rules, Repeal and Saving, Transitory Provisions and Power to Remove Difficulties

71. Power to make Rules.

(1)The State Government may, after previous publication and by notification in the official Gazette, make rules or any amendments thereto for carrying out the purposes of this Act :Provided that if the State Government considers it necessary to bring the rules or any amendments thereto into force at once, it may make such rules or amendments thereto, without previous publication in the official

Gazette.(2)In particular and without prejudice to the generality of the foregoing power, the State Government may make rules prescribing-(a)all matters which under any provision of this Act are expressly required to be or may be prescribed under this Act;(b)civil structure for the purpose of clause (e) of Section 2;(c)the limit under sub-section (i) of Section 4 and clause (b) of sub-section (2) of Section 9;(d)the manner in which proceedings shall be instituted under sub-section (1) of Section 5;(e)the manner of proving the payment of tax by the contractor and by the sub-contractor under sub-section (1) of Section 6;(f)the rate for the purpose of determination of the lumpsum to be paid, the manner in which the lumpsum may be determined and the time within which and the manner in which the payment of such lumpsum may be made under sub-sections (1) and (2) of Section 10;(g)the manner and period in which input tax rebate shall be claimed by or be. allowed to a registered dealer under Section 13;(h)(i)the manner in which a dealer shall get himself registered under sub-sections (P and (2) and the period within which a dealer shall get himself registered under clause (a) of sub- section (2) of Section 16, the form and manner in which the application for grant of a registration certificate shall be made under sub-section (3) of Section 16;(ii)the form of a registration certificate under sub-section (4) of Section 16 and the manner of granting a registration certificate and verification of the particulars given in the application for grant of registration certificate under the said sub-section;(iii)the time within which and the authority to whom information regarding the changes of business shall be furnished under sub-section (8) of Section 16;(iv)[Omitted] [Omitted by C.G. Act No. 26 of 2006.](v)the form and manner in which registration certificate shall be granted under sub-section (1) of Section 18;(i)(i)the manner of service of notice and the authority to whom, the period for which, the form in which the manner in which and the dates by which returns shall be furnished under sub-section (1) of Section 19;(ii)the manner in which and the time within which revised return shall be furnished under sub-section (2) of Section 19;(iii)the form and manner in which, the period for which and the date by which the statement shall be furnished under clause (b) of sub-section (1) of Section 19;(iv)the manner in which and the authority to whom and the dates by which returns shall be furnished under sub-section (1) of Section 20;(j)(i)the conditions and restrictions subject to which assessment may be made for part of a year;(ii)the form of notice and manner in which tax shall be assessed/re-assessed under sub-sections (4), (5) and (6) of Section 21 and re-assessed under Section 22;(k)(i)the fee on payment of which a tax practitioner or a person entitled to appear as a tax practitioner shall get himself enroled under sub-section (3) of Section 24;(ii)the form of enrolment certificate under sub-section (4) of Section 24;(l)(i)the manner in which, the time within which and the intervals at which the tax shall be paid under sub-section (1) of Section 25;(ii)the manner in which the amount of tax due shall be paid to Government under sub-section (2) of Section 25 and the terms and conditions subject to which permission for payment by book adjustment may be granted under sub-section (4) of Section 25;(iii)the form of notice to be issued under sub-section (5) of Section 25;(iv)the restrictions and conditions subject to which further time may be granted by the Commissioner under sub-section (7) of Section 25;(v)the manner in which and the period within which the Commissioner shall inform the dealer or person and the authority regarding recovery of arrears of tax under sub-section (11) of Section 25;(vi)the form of notice and the manner in which and time within which the tax payable in advance shall be paid under sub-section (3) of Section 26;(vii)the manner in which any amount deducted by the purchaser or the person letting out the contract shall be paid and adjusted under sub-sections (4) and (5) of Section 27, the form of certificate to be issued under sub-section (3) of Section 27 and the form and manner in which the

authority to whom and the period within which statement shall be furnished under sub-section (8) of the said section;(viii)the form and manner in which and the authority by whom the certificate shall be issued under Section 28;(ix)the form of notice to be given under sub-section (1) of Section 29;(m)(i)the form of notice to be given under sub-section (3) of Section 37;(ii)the form of the notice and the manner of publication of the notice under sub-section (5) of Section 37;(iii)the form of application in which refund may be claimed under sub-section (6) of Section 37;(n)the manner in which, the refund shall be made under sub-section (1) of Section 39;(o)the date by which the accounts shall be got audited and the form and manner in which and the time within which report of audit shall be furnished under Section 41;(p)the particulars which shall be given in the bill, invoice, Cash memorandum, issued under Section 42;(q)the restrictions and conditions subject to which the Commissioner may delegate under Section 43 his powers and duties under this Act;(r)the prescription of further powers of authorities under clause (v) of sub-section (1) of Section 45;(s)(i)the manner in which appeal may be filed under Section 48 and sub-sections (4) and (6) of Section 49;(ii)the procedure to be followed by the Appellate Deputy Commissioner or the [Tribunal] [Substituted by C.G. Act No. 2 of 2006.] in disposing of appeals under sub-section (6) of Section 48;(iii)the form of notice under sub-section (3) of Section 49;(iv)the procedure for and other matters including fees incidental to the disposal of appeals, applications for revision or rectification of mistake under Section 48, 49 or 56 and other miscellaneous applications or petitions for relief under this Act;(v)the value of the Court fee stamps which an appeal or application for revision shall bear, under Section 51;(t)the form of notice to be issued under sub-section (2) of Section 54;(u)the form of notice to be given under clause (ii) of the proviso to sub-section (1) of Section 56;(v)(i)the conditions subject to which the Commissioner may require the production of accounts, register or documents or to furnish any other information under sub-section (3) of Section 57;(ii)the form of notice to be served under clause (b) of subsection (6) of Section 57;(iii)the manner in which goods shall be disposed off under clause (f) of sub- section (6) of Section 57;(iv)(a)the manner in which check posts be set up or barriers be erected, the manner in which and the fee on payment of which the declaration shall be obtained, the form and manner in which a declaration and other documents to be delivered or filed, the manner in which goods shall be seized or released, the form of notice to be served, the manner in which penalty shall be deposited, the manner in which the goods seized shall be sold, the period for which the declaration and other documents shall be preserved by the consignee under Section 58;(b)the restrictions subject to which any vehicle may be intercepted under Section 58;(c)the form and manner in which transit pass shall be obtained under Section 59;(d)the authority to whom, the time within which and the form in which information shall be furnished under Section 62;(w)the conditions subject to which the Commissioner may authorise the persons appointed under Section 3 to assist him to investigate under sub-section (4) of Section 64 all offences under this Act;(x)the form and the manner in which, the authority by whom, the time within which and the period for which tax clearance certificate shall be issued under Section 65;(y)the form and manner in which application shall be made to the authority and the procedure according to which the authority shall pass an order under Section 70;(z)(i)the manner and period in which input tax rebate shall be claimed or be allowed under Section 73;(ii)the form and manner in which and the period within which the particulars of the stock of goods shall be furnished under sub-section (i) of Section 73;(a-1) (i) how and within what time applications, information and notice shall be made, furnished or served under this Act;(ii)the duties and powers of officers appointed for the purpose of enforcing the provisions of this Act; and(iii)general regulation of the procedure to be

followed and the form to be adopted in the proceedings under this Act.(3)The power to make rules under this Section shall include the power to give retrospective effect from a date not earlier than the date of commencement of this Act to the rules or any one of them.(4)In making any rule the State Government may direct that-(a)a breach thereof shall be punishable with fine not exceeding [ten thousand rupees] [Substituted 'five hundred rupees' by C.G. Act No. 13 of 2011, dated 3.5.2011.], and if the offence is a continuing one, with a fine not exceeding [one hundred rupees] [Substituted 'twenty five rupees' by C.G. Act No. 13 of 2011, dated 3.5.2011.] for every day the offence continues; and(b)in respect of contravention of any rule, the Commissioner may impose a penalty not exceeding [ten thousand rupees] [Substituted 'five hundred rupees' by C.G. Act No. 13 of 2011, dated 3.5.2011.] :Provided that no such penalty shall be imposed without giving the person concerned a reasonable opportunity of being heard.(5)All rules made under this section shall, as soon as may be after they are made, be laid on the table of Legislative Assembly.

72. Repeal and savings.

- The Chhattisgarh Vanijyik Kar Adhiniyam, 1994 (No. 5 of 1995) shall stand repealed on the date of coming into force of this Act :Provided that-(i)such repeal shall not affect-(a)the previous operation of the Act so repealed or Act No. 2 of 1959 repealed by Act No. 5 of 1995 (hereinafter referred to as a repealed Act) or anything duly done or suffered, thereunder; or(b)[any right, privilege, obligation or liability acquired, accrued or incurred under the repealed Act, including the facility of exemption from payment of tax/deferment of payment of tax extended to any registered dealer under that Act for his having established new industrial unit in the State or undertaken expansion, modernisation or diversification in such industrial unit : [Substituted by C.G. Act No. 2 of 2006.]Provided that the facility of exemption from payment of tax/deferment of payment of tax extended to any registered dealer under that Act for his having established new industrial unit in the State or undertaken expansion, modernisation or diversification in such industrial unit, shall be suitably amended/modified as per the provisions of this Act. For this purpose the State Government may issue fresh notification or amend the notification issued under the repealed Act;](c)any penalty, forfeiture or punishment incurred in respect of any offence committed under the repealed Act; or(d)any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability; andany such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed, as if this Act had not been passed and the said Act had not been repealed.(ii)Unless it is otherwise expressly provided, anything done or any action taken (including any appointment, notification, notice order, rule, form, regulation or certificate) in the exercise of any power conferred by or under the repealed Act shall, in so far as it is not inconsistent with the provisions of this Act, continue to be in force and be deemed to have been done or taken in the exercise of the powers conferred by or under the provisions of this Act as if this Act were in force on the date on which such thing was done or action was taken unless and until it is superseded by or under this Act and all arrears of tax and other amount due at the commencement of this Act may be recovered as if they had accrued under this Act.(iii)Any assessment, appeal, revision or other proceedings arising under the repealed Act and the rules made thereunder and or pending before an officer or authority duly empowered to make assessment or hear and decide such appeal, revision or other proceeding immediately preceding the commencement of this Act shall, on the date of such commencement stand transferred to the officer

or authority competent to make assessment or to hear and decide appeal or revision or other proceedings under this Act and thereupon such assessment, shall be made or such appeal or revision or other proceeding shall be heard and decided within the period, if any, specified therefor, by such officer or authority in accordance with the provisions of the repealed Act or the rules made thereunder as if they were the officer or authority duly empowered for the purpose under the repealed Act. (iv) (a) any application by a dealer or the Commissioner to the [Tribunal] [Substituted by C.G. Act No. 26 of 2006.] for making a reference to the High Court under sub-section (1) of Section 70 of the repealed Act; or (b) any such application made under sub-section (2) of Section 70 of the repealed Act; or (c) any reference made to the High Court under sub-section (1) or sub-section (2) of Section 70 of the repealed Act, is pending on the date of commencement of this Act shall be disposed of by the [Tribunal] [Substituted by C.G. Act No. 26 of 2006.] or the High Court, as the case may be, in accordance with the provisions of Section 70 of the repealed Act as if this Act had not been passed and the said Act had not been repealed. (v) Notwithstanding anything contained in clause (1), any appeal, revision or other proceedings arising under the repealed Act but preferred or initiated after the commencement of this Act, shall be heard and decided by the authority competent to entertain any appeal, revision or any other proceedings in accordance with the provisions of this Act.

73. Transitory provisions.

(1) Where a registered dealer holds the stock of any goods specified in Schedule II on the date of commencement of this Act, he shall furnish the particulars thereof in such form within such period, in such manner and to such authority as may be prescribed. (2) Where any goods specified in Schedule II of this Act held in stock by registered dealer on the date of commencement of this Act [which have been purchased not earlier than twelve months from such date and] [Inserted by C.G. Act No. 2 of 2006.] are tax paid goods within the meaning of the Act repealed by this Act, and are for sale by him on or after the said date within the State of Chhattisgarh or in the course of inter-State trade or commerce, he shall claim or be allowed in respect of such goods, in such manner and within such period as may be prescribed, an input tax rebate, - (i) at the rate specified in column (3) of Schedule II, if such goods are sold within the State; and (ii) at the rate of four per cent [or at the rate reduced under sub-section (5) of Section 8 of Central Sales Tax Act, 1956 (No. 74 of 1956)] [Inserted by C.G. Act No. 2 of 2006.] or the rate specified in column (3) of Schedule II, whichever is lower, if such goods are sold in the course of inter-State trade or commerce. (3) (a) Where any goods specified in Schedule II of this Act held in stock by a registered dealer, on the date of commencement of this Act, are goods manufactured out of tax paid goods [which have been purchased not earlier than twelve months from such date] [Inserted by C.G. Act No. 2 of 2006.] other than those specified in Schedule III consumed or used as raw material or used as packing material or explosives consumed in mining, of any goods specified in Schedule II, for sale in the State of Chhattisgarh or in the course of inter-State trade or commerce on or after the said date, such dealer shall claim or be allowed in such manner and within such period as may be prescribed, an input tax rebate in respect of such tax paid goods, at the rate specified in column (3) of Schedule II or at the rate at which such tax paid goods had borne tax under the Act repealed by this Act whichever is lower. (b) Where any goods specified in Schedule II other than those specified in Schedule III held in stock on the date of commencement of this Act [which have been purchased not earlier than twelve months from such

date and] [Inserted by C.G. Act No. 2 of 2006.] are tax paid goods for consumption or use as raw material or for use as packing material or explosives for use in mining of any goods specified in Schedule II, for sale by him in the State of Chhattisgarh or in the course of inter-State trade or commerce such dealer shall claim or be allowed, in such manner and within such period as may be prescribed, an input tax rebate at the rate specified in column (3) of Schedule II or at the rate at which such tax paid goods had borne tax under the Act repealed by this Act whichever is lower :[Provided that, no input tax rebate shall be claimed by or be allowed to a registered dealer on the goods held in stock on the date of commencement of the Act, who opts for composition under the provisions of Section 10.] [Inserted by C.G. Act No. 26 of 2006.](4)[The sale of goods specified in Part III of Schedule II of the Act, which are tax paid goods within the meaning of the Act, repealed by this Act, on or after the said date shall not be liable to tax under the Act.] [Substituted by C.G. Act No. 26 of 2006.]Explanation : - For the purpose of this clause the expressions "raw material" and "tax paid goods" shall have the meaning assigned to them in clauses (r) and (x), respectively, of Section 2 of the Act repealed by this Act.

74. Powers to remove difficulties.

- If any doubt or difficulty arises in giving effect to any of the provisions of this Act in consequence of the transition to the said provisions from the corresponding provisions of the Act repealed by Section 72, the State Government may within two years from the date of commencement of this Act by order notified in the official Gazette of the State make such provision not inconsistent with this Act as appear to be necessary or expedient for removing the doubt or difficulty.[Schedule-I] [Substituted by C.G. Act No. 2 of 2006.]Tax Rate-0%[See Section 15]Tax-Free goods

| Sr. No. | Description |
|---------|--|
| (1) | (2) |
| 1 | Animal driven or manually operated agricultural implements[including agricultural implements notified by the StateGovernment] [Inserted by Notification No. F-10/88/2006/CT/V (78), dated 26-9-2006 w.e.f. 1-10-2006.] |
| 2 | Aids and implements used by handicapped persons |
| 3 | All kinds of bangles excluding those made of ivory, gold,silver rolled gold and imitation gold |
| 4 | Aquatic Iced, poultry feed and[cattle feed] [Inserted by Notification No. F/35/CT/V(25), dated 7-4-2006 w.e.f. 1-4-2006.]includinggrass, hay and straw |
| 5 | Betel leaves |
| 6 | Books,[panchang] [Inserted by Notification F-10/86/2006/CT/V (75), dated 26-9-2006 w.e.f. 1-10-2006.], periodicals and journals including maps,charts and globe |
| 7 | Bread (branded or otherwise) |
| 8 | Cart driven by animals |

| | |
|----|--|
| 9 | Charakha and Amber Charakha handlooms and handloom fabrics and Gandhi Topi |
| 10 | Charcoal |
| 11 | Condoms and contraceptive |
| 12 | Cotton and silk yarn in hank |
| 13 | Curd, lussi, butter milk and separated milk |
| 14 | Tart hen pot and articles made of clay |
| 15 | Electrical energy |
| 16 | [All] [Substituted by Notification No. F-10/33/2006/CT/V (23), dated 7-4-2006 w.r.e.f 1-4-2006.] varieties of cloth, including [khadi cloth and handloom cloth] [Substituted 'khadi cloth and handloom cloth but excluding' by C.G. Act No. 17 of 2015, dated 21.4.2015.] [**] [Omitted by Notification No. F.-10/33/2006/CT/V (23), dated 7-4-2006. w.r.e.f. 1-4-2006] hessian cloth. |
| 17 | Firewood excluding Casurina and Eucalyptus, timber |
| 18 | Fishnet and Fishnet fabrics |
| 19 | My Ash |
| 20 | (i) Food grains and cereals of all types excluding paddy (ii) Pulses |
| 21 | Fresh milk and pasturised milk |
| 22 | Fresh plants, saplings and fresh flowers |
| 23 | Fresh vegetables (including potatoes and onion) and fruits |
| 24 | Garlic and ginger (excluding dried ginger) |
| 25 | [Goods on which duty is or may be levied under the Chhattisgarh Excise Act, 1915 (No. 2 of 1915) other than- [Substituted by C.G. Act No. 28 of 2013, dated 31.7.2013.] (i) Medicinal and Toilet preparations specified in the Schedule to the Medicinal and Toilet Preparations (Excise Duties) Act, 1955 (No. 16 of 1955). (ii) Foreign and Indian-made foreign liquor sold through dealer holding F.L. - 10 license.] |
| 26 | Gur & Jaggery |
| 27 | Handicraft made out of wrought iron and bell metal |
| 28 | Human blood including blood components. |
| 29 | Husk including groundnut husk and bran of cereals [and de-oiled cake including soya meal] [Inserted by Notification No. F-10/64/2006/CT/V (55), dated 14-6-2006.] |
| 30 | Indigenous handmade musical instruments |
| 31 | Kumkum, bindi, alta and sindur |
| 32 | Leaf plates and cups pressed or stitched (Done and Pattal) |

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| 33 | Meat including flesh of poultry, fish, prawn, and other aquatic products when not cured or frozen or sold in sealed containers; eggs and livestock and animal hair |
| 34 | Muddas made of sarkanda |
| 35 | National Flag |
| 36 | Non-judicial stamp paper and plain paper, commonly known as cartridge paper, sold by Government treasuries, postal items like envelope, post card etc. sold by Government, rupee note when sold to the Reserve Bank of India and cheques sold loose or in book form |
| 37 | Organic manure including dung (Gober) |
| 38 | Papad |
| 39 | Poha, Murmura and lai |
| 40 | Rakhi |
| 41 | Raw wool |
| 42 | Sabai grass and rope made of sabai grass |
| 43 | Salt (branded or otherwise) |
| 44 | Seeds of all types other than methi, dhaniya and the seeds which are covered by the term "oilseeds" specified in Section 14 (vi) of the Central Sales Tax Act, 1956 (No. 74 of 1956) |
| 45 | Semen including frozen semen |
| 46 | Silk worm laying cocoon and raw silk |
| 47 | Sirali, bageshi, barroo, date leaves, baskets, tattas, fans, curtains, matting and other goods made thereof, handmade sooma and germa, handmade barahi of leather, utensils and decorative articles made only of bamboo and fibrous plants like sabai/shishal |
| 48 | Slate, State pencils and chalk sticks |
| [****] [Deleted '(49)' by C.G. Act No. 17 of 2015, dated 21.4.2015.] | |
| | Tender green coconut |
| 51 | Toddy, Neera and Ark |
| 52. | [[Omitted by C.G. Act No. 11 of 2007.] Omitted] |
| 53 | Unbranded broomsticks (Jhadoo, Phoolbahari) |
| 54 | Water other than- (i) Aerated, mineral, distilled, medicinal, ionic, battery, demineralized water, and (ii) Water sold in sealed container |
| 55. | [[Inserted by Notification No. F-10/28/2007/CT/V (9), dated Mosquito net |

2-4-2007 w.e.f. 1-4-2007.]

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| 56 | Hand made soap |
| 57 | Sprinklers and drip system and spare parts thereof] |
| 58. [[Inserted by Notification No. F-10/31/2007/CT/V(20), dated 2-4-2007 w.e.f. 1-4-2007] | Power operated agriculture implements as notified by the State Government] |
| 58. [[Entry 58 to 62 inserted by Notification No. F-10-27/2008/CT/V(15), dated 28-3-2008 w.e.f. 1-4-2008.] | Mehandi |
| 59 | Footwear made of plastic and rubber, the maximum retail sale price of which does not exceed rupees one hundred fifty |
| 60 | Tin box and tin trunk |
| 61 | Local origin flooring stone |
| 62 | Helmet] |
| 63. [[Inserted by Notification No. F-10-51/2008/CT/V (39), dated 26-6-2008 (w.e.f. 26-6-2008).] | Liquified Petroleum Gas for domestic use.] |

II

Part I – {

| - | Sr. No. | Description of goods | [Rate of tax u/S.[8(1)] [Substituted '(8)' by C.G. Act No. 12 of 2016, dated 1.4.2016.](per cent)] | - | (1) | (2) | (3) | - | 1 | Articles of gold and silver including coins, bullion and specie. | 1 | - | 2 | Gold, silver and platinum ornaments and jewelry of personal wear. | 1 | - | 3 | [Precious metals that is to say gold, silver,] [Explanation : For the purpose of this entry, an alloy of precious metal means a precious metal of fineness of not less than 50 per cent.] platinum, osmium, palladium, rhodium, ruthenium and alloy of any of them. | 1 | - | 4 | Precious stones such as diamonds, emeralds, rubies, pearls and sapphires, whether sold loose or as forming part of any article in which they are set. | 1 | - | 5 [Added by C.G. Act No. 17 of 2015, dated 21.4.2015.] | All varieties of cloth (excluding khadi cloth, handloom cloth, hessain cloth and silk cloth) | 1 | - | 6 [Added by C.G. Act No. 17 of 2015, dated 21.4.2015.] | Sugat and khandasari (excluding mishri, chironji (elaichi dana) and batasha | 1 |] }

Part II

| Sr. No. | Description | [Rate of tax u/S.[8(1)] [Substituted by C.G. Act No. 26 of 2006.](per cent)] |
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| (1) | (2) | (3) |

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| 1 | Acid oil, Fatty acid, oil sludge, soap stock, lecithin | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 2 | Additives of petrol and diesel | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 3 | Agricultural implements, not operated manually or not driven by animal | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 4 | All equipments for communications such as. Private BranchExchange (P.B.X.) and Electronic Private Automatic BranchExchange (E.P.A.B.X.) | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 5 | All Intangible goods like copyright, patent, rep license | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 6 | (i) All kinds of bags including HDPE, LDPE and PP wovensacks. | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | (ii) All kinds of ropes and twines including jute twine. | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | (iii) All goods for use as containers and packing materials | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 7 | All kinds of chemicals, acids and sulphur | [5] [Substituted by Notification No. F-10/38/2009/CT/V |

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| | | (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 8 | All kinds of bricks including fly ash bricks, refractorybricks and ashphaltic roofing, earthen tiles | |
| 9 | All processed fruits including fruit jams, jellies, pickles,fruit squash, paste, fruit drink and fruit juice (whether insealed containers or otherwise) | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 10. [[Substituted fey Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] | (a) All types of yarn (other than cotton yarn, cotton andsilk yarn in hank) yarn waste and sewing thread | 5 |
| | (b) Cotton yarn (other than cotton yarn in hank) | 4] |
| 11 | Aluminum conductor steel reinforced (ACSR) | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 12 | Aluminum, Aluminum alloys, their products (includingextrusions) not elsewhere mentioned in this schedule or in anyother schedule | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 13 | All utensils including pressure cookers/pans except utensilsmade of precious metals | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 14 | Areconut powder and betel nut | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 15 | Article made of rolled gold, imitation gold[and imitationjewelry] [Inserted by Notification No. F-10/35/2006/CT/V(26), dated 7-4-2006 | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated |

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| | w.r.e.f. 1-4-2006] | 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 16 | Biogases | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 17 | Bamboo | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 18 | Bearings | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 19 | Bed sheets, pillow covers and other made ups | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 20 | Beltings | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 21 | Bicycles, tricycles, cycle rickshaws, parts, tyres and lubesand accessories thereof | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 22 | Biomass briquettes | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 23 | Bitumen (coal-tar) | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by |
| 24 | Bone meal | |

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| | | Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 25 | Bulk drugs | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 26 | Candles | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 27 | Capital goods as notified by the State Government | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 28 | Castor oil | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 29 | Castings of all metals | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 30 | Chemical fertilisers, bio fertilisers including micronutrients, plant growth promoter, plant nutrients, herbicides, rodenticides, pesticides weedicides and insecticides | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 31 | Centrifugal and monobloc submersible pumps and parts thereof | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 32 | Clay including fire clay, fine china clay and ball clay | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated |

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| | | 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 33 | Coal ash of all types and coal powder | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 34 | Coffee beans and seeds, cocoa pod, green tea leaf andchicory | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 35 | Coir and Coir products excluding coir mattresses | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 36 | [* * *] [Omitted by Notification No. F-10/65/2006/CT/V (57), dated 3-6-2006 w.r.e.f. 1-4-2006.] | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 37 | Cotton and cotton waste | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 38 | Crucibles | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 39 | Cups,[plates] [Inserted by Notification No. F-10/65/2006/CT/V(57), dated 3-6-2006 w.r.e.f. 1-4-2006.]and glasses of paper and plastics | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. |
| 40 | Declared goods as specified in Section 14 of the CentralSales Tax Act, 1956, other than those specified in Schedule I | F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 41 | Dehydrated vegetables and vegetable | [5] [Substituted by |

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| | mushrooms processedvegetables | Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 42 | [Drugs and medicines including vaccine, syringes anddressings, medicated ointments produced under drug license] [Inserted by Notification No. F/10/55/2006/CT/V(43), dated 28-4-2006 w.r.e.f. 1-4-2006] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 43 | Dyes including acid dyes and basic dyes | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 44 | [Edible oil, vegetable oil, oil cake excluding oil] [Substituted by C.G. Act No. 12 of 2016, dated 1.4.2016.] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 45 | Electrodes | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 45 | [* * *] [Omitted by Notification No. F-10/65/2006/CT/V(57), dated 3-6-2006 w.r.e.f. 1-4-2006.] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 47 | Feeding bottles, nipples | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 48 | Ferrous and non-ferrous metals and alloys; non-metals suchas aluminium, copper, zinc and extrusions of those | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 49 | Fibres of all types and fibre waste | [5] [Substituted by Notification No. F-10/38/2009/CT/V |

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| | | (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 50 | Flour, atta, maida, suji, besan | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 51 | Fried grams and parched grams | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 52 | Glucose D | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 53 | Hand pumps and spare parts | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 54 | Herb, bark, dry plant, dry root, commonly known as jaribooti and dry flower | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 55 | Honey | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 56 | Hose pipes | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 57 | Hosiery goods | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |

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| 58 | Ice | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 59 | Incense sticks commonly known as agarbatti, dhupkathi ordhupbatti, dhoop and lobhan | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 60 | Industrial inputs as notified by the State Government. | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 61 | Industrial cables, high voltage cables, XLPE cables, jellyfilled cables, optical fibres | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 62 | Insulators | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 63 | IT products including computers, telephones,[***] [Omitted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.]Teleprinter and Wireless equipment and parts thereof,[DVD &CD] [Inserted by Notification No. F-10/35/2006/CT/V(26), dated 7-4-2006 w.r.e.f. 1-4-2006.] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 64 | Kattha | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 65 | Kerosene lamp/lantern, petromax, glass chimni | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |

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| 66 | [* * *] [Omitted by Notification No. F-10/41/2006/CT/V(35), dated 13-4-2006. w.r.e.f. 1-4-2006.] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 67 | Khoa (Mawa) | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 68 | Knitting wool | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 69 | Lignite | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 70 | Lime, lime stone, products of lime | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 71 | Linear alkyl benzene | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 72 | Lottery tickets | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 73 | Maize starch, maize gluten, maize germ and oil | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 74 | Medical equipments/devices and implants | [5] [Substituted by Notification No. F-10/38/2009/CT/V |

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| | | (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 75 | Mixed PVC stabilizer | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 76 | News print | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 77 | Niwars | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 78 | Nepa slabs (Rough flooring stones) | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 79 | Nuts, bolts, screws and fasteners | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 80 | Old and second hand cars | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 81 | Ores and minerals | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 82 | [* * *] [Omitted by Notification No. F-10/65/2006/CT/V(57), dated 3-6-2006.] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |

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| 83 | Paraffin wax of all grade standards other than food grade standard including standard wax and match wax, slack wax | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 84 | Pens of all kinds including refills | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 85 | Petrochemicals | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 86 | Pipes of all varieties including[* * *] [Omitted by Notification No. F-10/38/2009/CI /V (59), dated 19-7-2010 w.e.f. 1-1-2010.]ductile pipes andPVC pipes[and fittings thereof] [Inserted by Notification No. F-10/65/2006/CT/V(57), dated 3-6-2006 w.e.f. 1-4-2006.] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 87 | Plastic Footwear including hawai chappal and straps thereof | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 88 | Plastic granules, plastic powder and master batches | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 89 | Porridge | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 90 | Printed material including diary, calendar | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |

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| 91 | [* * *] [Omitted by Notification No. F-10/65/2006/CT/V(57), dated 3-6-2006 w.e.f. 1-4-2006.] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 92 | Processed meat, poultry and fish | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 93 | Pulp of bamboo, wood and paper | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 94 | Rail coaches, Engines, Wagons and part thereof | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 95 | Readymade garments | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 96 | Renewable energy devices and spare parts | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 97 | Sand (river sand) and grit | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 98 | Sewing machines, its parts and accessories | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 99 | Ship and other water vessels | [5] [Substituted by Notification No. F-10/38/2009/CT/V |

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| | | (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 100 | Safety matches | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 101 | [Omitted] [Omitted by Notification No. 10/34/2006/CT/V (24), dated 7-4-2006.] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 102 | Skimmed milk, milk powder and UTH milk | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 103 | Solvent oils other than organic solvent oil | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 104 | Spectacles, parts and components thereof, contact lenses and lens cleaner | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 105 | Spices of all varieties and forms including cumin seed, aniseed, turmeric, dry chillies and hing (asafoetida) | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 106 | Sports goods and articles excluding apparels and footwear | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 107 | Stainless Steel sheets not falling under declared goods | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |

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| 108 | Starch | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 109 | Tamarind, tamarind seed and powder | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 110 | Tea | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 111 | Tools[as notified by the State government] [Inserted by Notification No. F-10/88/2006/CT/V(77), dated 26-9-2006 w.e.f. 1-10-2006.] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 112 | Tractors, harvestors and attachment and parts[including tyre and tube] [Inserted by Notification No. F-10/87/2006/CT/V(76), dated 26-9-2006 w.e.f. 1-10-2006.]thereof | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 113 | Transformers | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 114 | Transmission wires and lowers | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 115 | Umbrella except garden umbrella | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 116 | Vanaspati (Hydrogenated Vegetable oil) | [5] [Substituted by Notification No. F-10/38/2009/CT/V |

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| | | (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 117 | Wet dates | |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 118 | [Stationery as notified by the State Government] [Substituted by Notification No. F-10/65/2006/CT/V(57), dated 3-6-2006 w.e.f. 1-4-2006.] | |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 119. | [] [Inserted by Notification No. F-10/65/2006/CT/V(57), dated 3-6-2006 w.e.f. 1-4-2006.] | Buckets made of iron and steel, aluminium plastic or other materials excluding those made of precious materials |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 120 | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 121. | [] [Inserted by Notification No. F- 10/88/2006/CT/V(77), dated 26-9-2006 w.e.f. 1-10-2006.] | HDPE woven fabrics and tarpaulin |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 122 | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 123. | [] [Inserted by Notification No. F-10/85/2006/CT/V (72), dated 26-9-2006 w.e.f. 1-10-2006.] | Photographic paper] |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 124. | [] [Inserted by Notification No. F-10/89/2006/CT/V(81), dated 29-9-2006 w.e.f. 1-10-2006.] | Stay sets, transmission line fittings and clamps for distribution line] |
| | | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |

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| 125. [[Substituted by Notification No. F-10-27/2008/CT/V(17), dated 28-3-2008 w.e.f. 1-4-2008.] | Battery operated electric vehicle] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 126 | Plastic comb | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 127 | Nail polish, the selling price of which does not exceed rupees ten | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 128 | Compact Fluorescent lamps | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 129 | Audio cassette | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 130 | Barbed wire | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 131 | Cement concrete pole | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 132. [[Inserted by Notification No. F-10-68/2007/CW(33), dated 24-5-2007 w.e.f. 21-5-2007.] | Un-manufactured tobacco and Bidi] | [5] [Substituted by Notification No. F-10/38/2009/CT/V (44-A), dated 26-12-2009.] |
| 133. [[Inserted by Notification No. F-10-45/2008/CT/V (33), dated 31-5-2008 (w.e.f. | Industrial cable (high voltage cable, plastic coated cable, jelly filled cable, optical fibre cable.)] | [5] [Substituted by Notification No. F-10/38/2009/CT/V |

1-6-2008).]

(44-A), dated
26-12-2009.]

Part III – {

| -| Sr. No.| Description| [Rate of Tax under Section 8(1) and, a specific amount per litre under Section 8(2)] [Substituted 'Rate of tax under section 8 (per cent)' by C.G. Act No. 12 of 2016, dated 1.4.2016.]] -| (1)| (2)| (3)| -| 1| Diesel| [25 (percent) + 1 Rupees per litre] [Substituted '25' by C.G. Act No. 12 of 2016, dated 1.4.2016.]] -| 2| Petrol| [25 (percent) + 2 Rupees per litre] [Substituted '25' by C.G. Act No. 12 of 2016, dated 1.4.2016.]] -| 3| Aviation turbine fuel other than those specified in clause(ii-d) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).| 25|-| 4| Natural gas| 25|-| 5| Tendu leaves| 25|-| 6. [[Renumbered by Notification No. F-10/41/2006/CT/V(43), dated 13-4-2006 w.e.f. 1-4-2006.]] Kerosene sold through PDS| 4]] -| 7. [[Added by C.G. Act No. 28 of 2013, dated 31.7.2013.] [Added by C.G. Act No. 28 of 2013, dated 31.7.2013.]] Foreign and Indian-made foreign liquor sold through dealer holding F.L.-10 license| 7]] }

Part IV – {

| -| Sr. No.| Description| [Rate of tax u/S.[8(1)] [Substituted by C.G. Act No. 26 of 2006]] (per cent)]] -| (1)| (2)| (3)| -| 1| [All other goods not included in Schedule I and in Part II and

Part III – of this Schedule] [Substituted by C.G. Act No. 26 of 2006.]

| 14. [5] [Substituted '14' by C.G. Act No. 12 of 2016, dated 1.4.2016.]] [Schedule-III] [Substituted by C.G. Act No. 2 of 2006.]

| Sr. No. | Description of goods |
|---------|---|
| (1) | (2) |
| 1 | Petrol, diesel, aviation turbine fuel, natural gas, keroseneoil, liquefied petroleum gas and compressed natural gas |
| 2 | Capital expenditure on land and civil construction for usein manufacture or trade, including office building and otherrelated constructions |
| 3 | Second hand capital goods |
| 4 | Furniture and fixtures including air conditioners andrefrigerators |
| 5 | Motor cars, two wheelers, parts and accessories thereof. |
| 6 | Capital goods used in generation of energy/power includingcaptive power plant |
| 7 | Capital goods used in manufacture, providing service ortrading activities not liable to tax under the Act |
| 8 | Such other goods, as may be notified by the StateGovernment]][(i) Coal including coke in all |

its forms, butexcluding charcoal.] [Substituted by Notification No. F-10/180/2007/CT/V (46), dated 10-12-2007.]