

**Chhattisgarh Goods & Services Tax Act, 2017**

**Section 164 : Power of Government to make rules**

- (1) The Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act.
  - (2) Without prejudice to the generality of the provisions of sub-section (1), the Government may make rules for all or any of the matters which by this Act are required to be, or may be, prescribed or in respect of which provisions are to be or may be made by rules.
  - (3) The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Act come into force.
  - (4) Any rules made under sub-section (1) or sub-section (2) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.
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