

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

**Section 77 : Tax wrongfully collected and paid to Central Government or State Government**

- (1) A registered person who has paid the Central tax and State tax on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid in such manner and subject to such conditions as may be prescribed.
  - (2) A registered person who has paid integrated tax on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall not be required to pay any interest on the amount of State tax payable.
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