

**The Chhattisgarh Goods & Services Tax Rules, 2017**

**Rule 30 : Value of supply of goods or services or both based on cost**

Where the value of a supply of goods or services or both is not determinable by any of the preceding rules of this Chapter, the value shall be one hundred and ten percent of the cost of production or manufacture or cost of acquisition of such goods or the cost of provision of such services.

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