

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 64 : Form and manner of submission of return by persons providing online information and database access or retrieval services

Every registered person providing online information and data base access or retrieval services from a place outside India to a person in India other than a registered person shall file return in **FORM GSTR-5A** on or before the twentieth day of the month succeeding the calendar month or part thereof.
