

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 66 : Form and manner of submission of return by a person required to deduct tax at source

- (1) Every registered person required to deduct tax at source under section 51 (hereafter in this rule referred to as deductor) shall furnish a return in **FORM GSTR-7** electronically through the Common Portal either directly or from a Facilitation Centre notified by the Commissioner.
 - (2) The details furnished by the deductor under sub-rule (1) shall be made available electronically to each of the suppliers in **Part C** of **FORM GSTR-2A** and **FORM-GSTR-4A** on the Common Portal after the due date of filing of **FORM GSTR-7**.
 - (3) The certificate referred to in sub-section (3) of section 51 shall be issued by deductor electronically on the basis of the return furnished under sub-rule (1) through the Common Portal in **FORM GSTR-7A**.
-