

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

**Rule 88 : Identification number for each transaction**

- (1) A unique identification number shall be generated at the Common Portal for each debit or credit to the electronic cash or credit ledger, as the case may be.
  - (2) The unique identification number relating to discharge of any liability shall be indicated in the corresponding entry in the electronic liability register.
  - (1) A unique identification number shall be generated at the Common Portal for each credit in the electronic liability register for reasons other than those covered under sub-rule (2).
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