

The Chhattisgarh Goods & Services Tax Rules, 2017

Rule 2 : Definitions

In these rules, unless the context otherwise requires, –

- (a) “Act” means the Chhattisgarh Goods and Services Tax Act, 2017 (7 of 2017);
 - (b) “FORM” means a Form appended to these rules;
 - (c) “section” means a section of the Act;
 - (d) “Special Economic Zone” shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005)
 - (e) Words and expressions used herein but not defined and defined in the Act shall have the meanings respectively assigned to them in the Act.
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