

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

**<sup>1</sup>[Rule 97A : Manual filing and processing**

Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.]

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<sup>1</sup> Inserted vide Notification No. 55/ 2017-State Tax dt 15/ 11/ 2017; wef 15/ 11/ 2017