

The Chhattisgarh Goods & Services Tax Rules, 2017

**<sup>1</sup>[Rule 55A : Tax invoice or bill of supply to accompany transport of goods**

The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules.]

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1 Inserted vide Notification No. 3/2018- State Tax dated 24/01/2018 wef 24/01/2018.