

The Chhattisgarh Goods & Services Tax Rules, 2017

¹[**Rule 134 : Decision to be taken by the majority**

- (1) A minimum of three members of the Authority shall constitute quorum at its meetings.
 - (2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.]
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1 Substituted vide Notification No. 14/2018- State tax dt. 23/03/2018 wef 23/03/2018.

Prior to substitution it read as under:

Rule 134 : Decision to be taken by the majority

If the Members of the Authority differ in opinion on any point, the point shall be decided according to the opinion of the majority.