

**Rule 45 : Conditions and restrictions in respect of inputs and capital goods sent to the job worker**

- (1) The inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including where such goods are sent directly to a job-worker<sup>1</sup>[and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

**Provided** that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal;

**Provided further** that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.]

- (2) The challan issued by the principal to the job worker shall contain the details specified in rule 55.
- (3) The details of challans in respect of goods dispatched to a job worker or received from a job worker <sup>2</sup>[.....] during a quarter shall be included in **FORM GSTR ITC-04** furnished for that period on or before the twenty-fifth day of the month succeeding the said quarter <sup>3</sup>[or within such further period as may be extended by the Commissioner by a notification in this behalf:

**Provided** that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner.]

- (4) Where the inputs or capital goods are not returned to the principal within the time stipulated in section 143, it shall be deemed that such inputs or capital goods had been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out and the said supply shall be declared in **FORM GSTR-1** and the principal shall be liable to pay the tax along with applicable interest.

**Explanation.-** For the purposes of this Chapter,-

- (1) the expressions “capital goods” shall include “plant and machinery” as defined in the Explanation to section 17;
- (2) for determining the value of an exempt supply as referred to in sub-section (3) of section 17-

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1 Inserted vide Notification No. 14/2018 – State Tax dt. 23/03/2018 w.e.f 23/03/2018

2 Omitted the words “or sent from one job worker to another “ vide Notification No. 74/2018- State Tax dt. 31/12/2018 w.e.f. 31/12/2018.

3 Inserted vide Notification No. 51/2017 – State Tax dt 28/10/2017 w.e.f 28/10/2017

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

- (a)** the value of land and building shall be taken as the same as adopted for the purpose of paying stamp duty; and
  - (b)** the value of security shall be taken as one per cent. of the sale value of such security.
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