

PART - I

[CHHATTISGARH STATE GST]

[1]

The Chhattisgarh Goods and Services Tax Act, 2017

(No. 7 of 2017)

An Act to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the State of Chhattisgarh and matters connected therewith or incidental thereto.

BE it enacted by Legislature of Chhattisgarh State in the Sixty-eighth Year of the Republic of India, as follows:—

CHAPTER - I

PRELIMINARY

Section 1 : Short title, extent and commencement

- (1) This Act may be called the Chhattisgarh Goods and Services Tax Act, 2017.
- (2) It extends to the whole of the Chhattisgarh State.
- (3) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.
