NOTIFICATION

Raipur, Dated 19/01/2007

No. F-10/ 4/2007/CT/V( 3 ) - In exercise of the powers conferred by Section 15-B of the Chhattisgarh Value Added Tax Act, 2005 (No. 2 of 2005, the State Government hereby exempts the class of goods specified in column (2) of the Schedule below from payment of tax to the extent specified in column (3), subject to the restrictions and condition specified in column (4) from the date of publication of this notification in official gazette:-

SCHEDULE

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Class of goods</th>
<th>Extent of exemption</th>
<th>Restriction and conditions subject to which exemption is granted</th>
</tr>
</thead>
</table>
| (1)   | Iron and steel as specified in categories (ii) and (xvi) of clause (iv) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956) | Partly so as to reduce the rate of tax under section 8 to 2% | When the goods are sold to a dealer registered under the Chhattisgarh Value Added Tax Act, 2005 against a declaration in the appended Form- ‘A’ to the effect that:-
(i) the goods being purchased are for use as raw material in own steel rolling mill in the manufacture of the iron and steel specified in category (iv) or (v) or hoops and strips specified in category (vi) or fish plate bars and bearing plate bars specified in category (xiii) of clause (iv) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).
(ii) the manufactured goods shall be sold in the Chhattisgarh State or in the course of inter-state trade or commerce or in the course of export out of territory of India.
(iii) the purchased goods are specified as raw material in the registration certificate and the registration certificate was in force on the date of purchase of the goods. |
FORM - A

Declaration

(Under C.T.D. Notification No. ...................... Dated ...................... )

I, ........................................... (Name of the dealer).............................. (address), a dealer holding registration certificate No. .............................. under the Chhattisgarh Value Added Tax Act, 2005, hereby declare that I have purchased the goods, particulars of which have been given below from ..............................(Name and address of the dealer) a dealer holding registration certificate No. ..............................under the said Adhiniyam.

2. I, further declare that:-
   (i) the goods being purchased are for use in my steel rolling mill as raw material in the manufacture of the iron and steel specified in category (iv) or (v) or hoops and strips specified in category (vi) or fish plate bars and bearing plate bars specified in category (xiii) of clause (iv) of section 14 of the Central Sales Tax Act, 1956 (No. 74 of 1956).
   (ii) the goods manufactured by me shall be sold in the Chhattisgarh State or in the course of inter-state trade or commerce or in the course of export out of territory of India.
   (iii) the purchased goods are specified as raw material in my registration certificate and the registration certificate was in force on the date of purchase of the goods.

<table>
<thead>
<tr>
<th>Particulars of goods purchased</th>
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<tbody>
<tr>
<td>Description of goods purchased</td>
</tr>
<tr>
<td>No. Date</td>
</tr>
</tbody>
</table>

Total value (in figures) Rs. ....................... (in words) Rs. ....................... only.

Place ......................
Date ......................

Signature & Seal of the dealer

* strike out whichever is not applicable.

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By the order and in the name of Governor of Chhattisgarh,

(K.R. Misra)
Joint Secretary