



# Governor Signs the Chhattisgarh Goods and Services Tax (Amendment) Bill

## Why in News

- On January 14, 2022, Governor Anusuiya Uikey signed the Bill introduced to amend the Chhattisgarh Goods and Services Tax Act, 2017.

## Key Points

- The Chhattisgarh Goods and Services Tax Act (Amendment) Bill was passed on December 15, 2021.
- It is noteworthy that after the implementation of GST, some difficulties have emerged in the new tax system.
- The Chhattisgarh Goods and Services Tax Act, 2017 provides for the audit of the books of accounts of the taxpayers by a Special Professional (CA etc.), as a result of which the taxpayers, especially the small and medium enterprises, have to face additional compliance burden.
- Besides, certain discrepancies were noticed in various provisions of the Act. At the same time, there is a need to make the provision of taking input tax credit more stringent, so that the availability of wrong input tax credit can be prevented.
- In order to reduce the compliance burden as mentioned above, to remove the existing anomalies in the provisions of the Act and to strengthen the provisions relating to input tax credit, it was decided to make certain amendments in the Chhattisgarh Goods and Services Tax Act, 2017.
- The Central Goods and Services Tax (Amendment) Act, 2021 is in force with effect from March 28, 2021, in view of the decision taken by the GST Council. Therefore, it was necessary to amend the Chhattisgarh Goods and Services Tax Act, 2017 accordingly.

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