

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(Tax Division)**

**NOTIFICATION
Jaipur, dated: September 22, 2017**

In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in this department's notification number F.12(56)FD/Tax/2017-Pt.-I-40 dated 29th June, 2017, as amended from time to time, namely:-

AMENDMENTS

In the said notification,-

1. in Schedule I-2.5%,-

(i) in column (3) against serial numbers 11, 13, 25, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 58 and 59, for the existing expression "put up in unit container and bearing a registered brand name", the expression "put up in unit container and,-

(a) bearing a registered brand name; or

(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or any enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as in the ANNEXURE]", shall be substituted;

(ii) after the existing serial number 29 and entries thereto and before the existing serial number 30 and entries thereto, the following new serial number 29A and entries thereto shall be inserted, namely:-

"

29A.	0802	Walnuts, whether or not shelled
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"

(iii) after the existing serial number 33 and entries thereto and before the existing serial number 34 and entries thereto, following new serial number 33A and entries thereto shall be inserted, namely:-

"

33A.	0813	Tamarind, dried
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"



- (iv) after the existing serial number 100 and entries thereto and before the existing serial number 101 and entries thereto, the following new serial number 100A and entries thereto shall be inserted, namely:-

“

100A.	2106	Roasted Gram
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”;

- (v) in column (3) against serial number 105, the existing expression “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]” shall be deleted;

- (vi) in column (3) against serial number 106, the existing expression, “[other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake]”, shall be deleted;

- (vii) in column (3) against serial number 107, for the existing expression, “other than aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake”, the expression “other than cotton seed oil cake”, shall be substituted;

- (viii) in column (3) against serial number 185, for the existing expression "Agarbatti", the expression "Agarbatti, lobhan, dhoopbatti, dhoop, sambhrani", shall be substituted;

- (ix) after the existing serial number 198 and entries thereto and before the existing serial number 199 and entries thereto, the following new serial number 198A and entries thereto shall be inserted, namely:-

“

198A.	4601, 4602	Grass, leaf or reed or fibre products, including mats, pouches, wallets
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”;

- (x) in column (3) against serial number 200, for the existing expression “kites”, the expression “Kites, Paper mache articles”, shall be substituted;

- (xi) after the existing serial number 201 and entries thereto and before the existing serial number 202 and entries thereto, the following new serial number 201A and entries thereto shall be inserted, namely:-

“

201A.	4907	Duty Credit Scrips
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”;



- (xii) after the existing serial number 219 and entries thereto and before the existing serial number 220 and entries thereto, the following new serial numbers 219A and 219B and entries thereto shall be inserted, namely:-

“

219A.	5801	Corduroy fabrics
219B.	5808	Saree fall

”;

- (xiii) after the existing serial number 257 and entries thereto and before the existing serial number 258 and entries thereto, the following new serial number 257A and entries thereto shall be inserted, namely:-

“

257A.	9404	Cotton quilts of sale value not exceeding Rs. 1000 per piece
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”;

- (xiv) after the existing serial number 259 and entries thereto and before the existing serial number 260 and entries thereto, the following new serial number 259A and entries thereto shall be inserted, namely:-

“

259A.	9601	Worked corals other than articles of coral
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”;

- (xv) the existing serial number 260 and the entries thereto shall be substituted by the following, namely:-

“

260.	9603 [other than 9603 10 00]	Broomsticks [other than brooms consisting of twigs or other vegetable materials bound together, with or without handles]
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”;

and

- (xvi) after the existing serial number 263 and entries thereto, the following new serial number 263A and entries shall be added, namely:-

“

263A.	Any chapter	Rosaries, prayer beads or Hawansamagri
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”

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2. in Schedule II-6%,-

- (i) in column (3) against serial numbers 15, the expression “walnuts,” shall be deleted;
- (ii) in column (3) against serial numbers 17, for the existing expression “dried fruits of Chapter 8”, the expression, “dried fruits of Chapter 8 [other than tamarind, dried]” shall be substituted;
- (iii) in column (3) against serial numbers 45, for the existing expression “Texturised vegetable proteins (soya bari) and Bari made of pulses including mungodi”, the expression “Texturised vegetable proteins (soya bari), Bari made of pulses including mungodi and batters, including idli / dosa batter” shall be substituted;
- (iv) in column (3) against serial numbers 46, for the existing expression “ready for consumption form”, the expression “ready for consumption form (other than roasted gram), shall be substituted;
- (v) in column (3) against serial numbers 49, for the existing expression “put up in unit container and bearing a registered brand name”, the expression “put up in unit container and,-
(a) bearing a registered brand name; or
(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”, shall be substituted;
- (vi) in column (3) against serial numbers 73, for the existing expression “agarbattis”, the expression, “agarbattis, lobhan, dhoopbatti, dhoop, sambhrani”, shall be substituted;
- (vii) after the existing serial number 85 and entries thereto and before the existing serial number 86 and entries thereto, the following new serial number 85A and entries thereto shall be inserted, namely:-

“

85A.	4016	Rubber bands
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”;

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- (viii) after the existing serial number 92 and entries thereto and before the existing serial number 93 and entries thereto, the following new serial number 92A and entries thereto shall be inserted, namely:-

“

92A.	44, 68, 83	Idols of wood, stone [including marble] and metals [other than those made of precious metals]
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”;

- (ix) after the existing serial number 99 and entries thereto and before the existing serial number 100 and entries thereto, the following new serial number 99A and entries thereto shall be inserted, namely:-

“

99A.	4419	Tableware and Kitchenware of wood
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”;

- (x) in column (3) against serial numbers 128, for the existing expression “similar documents of title”, the expression “similar documents of title [other than Duty Credit Scrips]” shall be substituted;

- (xi) the existing entry of column (3) against serial numbers 147 shall be substituted by the following, namely:-

“Woven pile fabrics and chenille fabrics except Corduroy fabrics, other than fabrics of heading 5802 or 5806”;

- (xii) the existing entry of column (3) against serial numbers 154 shall be substituted by the following, namely:-

“Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles [other than saree fall]”;

- (xiii) after the existing serial number 171 and entries thereto and before the existing serial number 172 and entries thereto, the following new serial number 171A and entries thereto shall be inserted, namely:-

“

171A.	6501	Textile caps
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”;

- (xiv) in column (3) against serial numbers 176, for the existing expression “Sand lime bricks”, the expression “Sand lime bricks or Stone inlay work” shall be substituted;



- (xv) after the existing serial number 176 and entries thereto and before the existing serial number 177 and entries thereto, the following new serial number 176A and entries thereto shall be inserted, namely:-

“

176A.	6802	Statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage, etc.; other ornamental goods essentially of stone
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”;

- (xvi) after the existing serial number 177 and entries thereto and before the existing serial number 178 and entries thereto, the following new serial numbers and entries thereto shall be inserted, namely:-

“

177A.	6909	Pots, jars and similar articles of a kind used for the conveyance and packing of goods of ceramic
177B.	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
177C.	6912	Tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china
177D.	6913	Statues and other ornamental articles

”;

- (xvii) after the existing serial number 189 and entries thereto and before the existing serial number 190 and entries thereto, the following new serial number 189A and entries thereto shall be inserted, namely:-

“

189A.	8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal; metal bidriware
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”;

- (xviii) after the existing serial number 195 and entries thereto and before the existing serial number 196 and entries thereto, the following new serial number 195A and entries thereto shall be inserted, namely:-

“

195A.	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers
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”;

- (xix) after the existing serial number 224 and entries thereto and before the existing serial number 225 and entries thereto, the following new serial number 224A and entries thereto shall be inserted, namely:-

“

224A.	9404	Cotton quilts of sale value exceeding Rs. 1000 per piece
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”; and

- (xx) after the existing serial number 231 and entries thereto and before the existing serial number 232 and entries thereto, the following new serial number 231A and entries thereto shall be inserted, namely:-

“

231A.	9601	Worked ivory, bone, tortoise shell, horn, antlers, mother of pearl, and other animal carving material and articles of these materials, articles of coral (including articles obtained by moulding)
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”

3. in Schedule III-9%,-

- (i) in column (3) against serial numbers 23, for the existing expression “Diabetic foods; [other than Namkeens”, the expression “Diabetic foods, Custard powder; [other than batters including idli/dosa batter, Namkeens” shall be substituted;
- (ii) in column (3) against serial numbers 111, for the existing expression “Plastic Tarpaulin”, the expression “Plastic Tarpaulin, Medical grade sterile disposable gloves, Plastic raincoats” shall be substituted;
- (iii) after the existing serial number 123 and entries thereto and before the existing serial number 124 and entries thereto, the following new serial number 123A and entries thereto shall be inserted, namely:-

“

123A.	4016	Rice rubber rolls for paddy de-husking machine
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”;

- (iv) the existing serial number 140 and entries thereto shall be deleted;



- (v) in column (3) against serial numbers 157, for the existing expression "Braille paper", the expression "Braille paper, kites, Paper mache articles" shall be substituted;
- (vi) in column (3) against serial numbers 172, for the existing expression "of felt", the expression "of felt [other than textile caps]" shall be substituted;
- (vii) the existing serial number 186 and 187 and entries thereto shall be deleted;
- (viii) the existing serial number 304 and entries thereto shall be deleted;
- (ix) in column (3) against serial numbers 325, for the existing expression "other than fire extinguishers, whether or not charged", the expression "other than fire extinguishers, whether or not charged and Nozzles for drip irrigation equipment or nozzles for sprinklers" shall be substituted;
- (x) in column (3) against serial numbers 384, for the existing expression "Computer monitors not exceeding 17 inches", the expression "Computer monitors not exceeding 20 inches" shall be substituted;
- (xi) the existing entry of column (3) against serial number 438 shall be substituted by the following, namely:-
 - "Coir mattresses, cotton pillows and mattresses"; and
- (xii) after the existing serial number 449 and entries thereto and before the existing serial number 450 and entries thereto, the following new serial number 449A and entries thereto shall be inserted, namely:-

“

449A.	9613	Kitchen gas lighters
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”

4. in Schedule IV-14%,-

- (i) in column (3) against serial numbers 9, the existing expression "Custard powder" shall be deleted;
- (ii) in column (3) against serial numbers 45, for the existing expression "plastic tarpaulins", the expression "plastic tarpaulins, medical grade sterile disposable gloves, plastic raincoats" shall be substituted;
- (iii) in column (3) against serial numbers 49, for the existing expression "other than erasers", the expression "other than erasers, rubber bands, rice rubber rolls for paddy de-husking machine" shall be substituted;



- (iv) in column (3) against serial numbers 70, for the existing expression “of Other calcareous stone”, the expression “of Other calcareous stone [other than statues, statuettes, pedestals; high or low reliefs, crosses, figures of animals, bowls, vases, cups, cachou boxes, writing sets, ashtrays, paper weights, artificial fruit and foliage; other ornamental goods essentially of stone]” shall be substituted;
 - (v) in column (3) against serial numbers 85, the existing expression “; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods” shall be deleted;
 - (vi) the existing serial number 87 and entries thereto shall be deleted;
 - (vii) in column (3) against serial numbers 154, for the existing expression “other than computer monitors not exceeding 17 inches”, the expression “other than computer monitors not exceeding 20 inches” shall be substituted;
 - (viii) the existing serial number 219 and entries thereto shall be deleted; and
 - (ix) in column (3) against serial numbers 222, for the existing expression “other than flints and wicks”, the expression “[other than flints, wicks or Kitchen gas lighters]” shall be substituted.
5. in column (3) against serial numbers 2 of Schedule V-1.5%, for the existing expression “other than Non-Industrial Unworked or simply sawn, cleaved or bruted”, the expression “other than industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds” shall be substituted.
6. the existing entry of column (3) against serial numbers 1 of Schedule VI-0.125% shall be substituted by the following, namely:-
- “Diamonds, industrial or non-industrial, unworked or simply sawn, cleaved or bruted, including unsorted diamonds” shall be substituted.
7. the existing clause (ii) of the Explanation shall be substituted by the following namely: -
- “(ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such



specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase "registered brand name" means,-

(A) a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999, irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on the 15th May 2017 under the Copyright Act, 1957 (Central Act No. 14 of 1957); and

(C) a brand registered as on the 15th May 2017 under any law for the time being in force in any other country."

8. after the existing Explanation, the following Annexure shall be added, namely:-

"ANNEXURE

For foregoing an actionable claim or enforceable right on a brand name,-

(a) the person undertaking packing of such goods in unit containers which bear a brand name shall file an affidavit to that effect with the jurisdictional Joint Commissioner of State tax that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii) (a); and

(b) the person undertaking packing of such goods in unit containers which bears a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii) (a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily."

[F.12(56)FD/Tax/2017-Pt.-II-93]

By Order of the Governor



(Shankar Lal Kumawat)

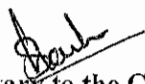
Joint Secretary to the Government

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Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.

2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi.
4. Commissioner, State Tax, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Finance.
7. PS to Principal Secretary, Law.
8. PS to Secretary, Finance (Revenue).
9. Director, Public Relations, Jaipur.
10. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.
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Joint Secretary to the Government