

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
JAIPUR, dated: October 13, 2017**

In exercise of the powers conferred by sub-section (1) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 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-49 dated 29th June, 2017, as amended from time to time, namely:-

AMENDMENT

I. In the table of the said notification,

(i) against serial number 3, -

(a) in item (iii), in column (3), for the existing expression "Government, a local authority or a Governmental authority", the expression "Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity" shall be substituted;

(b) in item (vi), in column (3), for the existing expression "a local authority or a governmental authority" the expression "a local authority, a Governmental Authority or a Government Entity" shall be substituted;

(c) in column (5) against item (iii) of column (3), for the existing expression "-", the expression "Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be" shall be substituted;

(d) in column (5) against item (vi) of column (3), for the existing expression "-", the expression "Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be" shall be substituted;

(e) in column (3), for the existing item (vii) and entries thereto in column (3) (4) and (5) and entries thereto, the following shall be substituted, namely: -

(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Rajasthan Goods and Services Tax Act, 2017, involving predominantly earth work (that is, constituting more than 75 per cent. of the value of the works contract) provided to the Central Government, State Government, Union territory,	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State
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local authority, a Governmental Authority or a Government Entity.		Government, Union territory or local authority, as the case may be
(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Rajasthan Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	6	-
(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	9	-

(ii) in column (5) against item (ii) of column (3) against serial number 8, for the existing expression "or" the expression "and" shall be substituted;

(iii) in column (3) against serial number 8, for the existing item (vi) and entries thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle), has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
		or
	6	-

(iv) in column (3) against serial number 9, for the existing item (v) and entries thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(v) Transportation of natural gas through pipeline	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)]
		or
	6	-
(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	-

(v) in column (3) against serial number 10, for the existing item (i) and entries thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(i) Renting of any motor vehicle designed to carry passengers	2.5	Provided that credit of input tax charged on goods and services used in supplying
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where the cost of fuel is included in the consideration charged from the service recipient.		the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to <i>Explanation</i> no. (iv)]
	or	
	6	-

(vi) in column (3) against serial number 15, for the existing item (v) and entries thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(v) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent. of the rate of state tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	-

(vii) in column (3) against serial number 17, for the existing item (vi) and entries thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(vi) Leasing of motor vehicles purchased and leased prior to 1 st July 2017;	65 per cent. of the rate of state tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of state tax as applicable on supply of like goods involving transfer of title in goods	-

(viii) against serial number 26, in column (3), -

(i) in item (i), for the existing sub-item (c), the following sub-item shall be substituted, namely: -

“(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (Central Act No. 51 of 1975);”

(ii) in item (i), after the existing sub-item (d) and before the existing sub-item (e), the following new sub-item (da) shall be inserted, namely: -

“(da) printing of all goods falling under Chapter 48 or 49, which attract Rajasthan Goods and Services Tax @ 2.5per cent. or Nil;”

(iii) in item (i), after the existing sub-item (e), the following new sub-items (f), (g) and (h) shall be added, namely: -

- “(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (Central Act No. 51 of 1975);
- (g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (Central Act No. 51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;
- (h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (Central Act No. 51 of 1975);”;
- (iv) after the existing item (i) and entries therto and before the existing item (ii) and entries thereto, following new item (ia) and entries thereto in column (3), (4) and (5) shall be inserted, namely: -

(ia) Services by way of job work in relation to-		
(a) manufacture of umbrella;		
(b) printing of all goods falling under Chapter 48 or 49, which attract Rajasthan Goods and Services Tax@ 6per cent.	6	-

- (v) in item (ii), after the existing sub-item (b), the following new sub-item (c) shall be added, namely: -
- “(c) printing of all goods falling under Chapter 48 or 49, which attract Rajasthan Goods and Services Tax@ 2.5 per cent. or Nil.”;
- (vi) after the existing item (ii) and entries therto, following new item (iia) and entries thereto in column (3), (4) and (5) shall be added, namely: -

(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract Rajasthan Goods and Services Tax@ 6per cent.	6	-
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- (vii) in item (iii), for the existing expression “and (ii)” the expression “, (ia), (ii) and (iia)” shall be substituted;
- (ix) in column (3) against serial number 27, for the existing item (i) and entries thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract Rajasthan Goods and Services Tax@ 6 per cent. or 2.5per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
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- II. in clause 2 of the said notification, for the existing expression “at item (i)”, the expression “at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (c)]” shall be substituted;



III. in clause 4 of the said notification, after the existing clause (viii), the following new clauses (ix) and (x) shall be added, namely: -

“(ix) “Governmental Authority” means an authority or a board or any other body, -
(i) set up by an Act of Parliament or a State Legislature; or
(ii) established by any Government,
with 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under Article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) “Government Entity” means an authority or a board or any other body including a society, trust, corporation,
(i) set up by an Act of Parliament or State Legislature; or
(ii) established by any Government,
with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union territory or a local authority.”.

[F.No. 12(56)FD/Tax/2017-pt-III-106]


By Order of the Governor


(Shankar Lal Kumawat)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this notification in part 4(c) of today's extra ordinary Gazette. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, 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.
11. Guard File.


Joint Secretary to the Government