

**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 11 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in this department's notification number F.12(56)FD/Tax/2017-Pt-I-50, dated the 29th June, 2017, as amended from time to time, namely:-

AMENDMENT

(i) in the table of the said notification, -

(a) in column (3) against serial number 5, for the existing expression "governmental authority", the expression "Central Government, State Government, Union territory, local authority or Governmental Authority" shall be substituted;

(b) after the existing serial number 9B and entries thereto, and before the existing serial number 10 and entries thereto, the following new serial number 9C and entries thereto shall be inserted, namely: -

"

9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil
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" ;

(c) after the existing serial number 21 and entries thereto, and before the existing serial number 22 and entries thereto, the following new serial number 21A and entries thereto, shall be inserted, namely: -

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21A	Heading 9965 or Heading 9967	Services provided by a goods transport agency to an unregistered person, including an unregistered casual taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948 (Central Act No. 63 of 1948);	Nil	Nil
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		<p>or</p> <p>(b) any Society registered under the Societies Registration Act, 1860 (Central Act No. 21 of 1860) or under any other law for the time being in force in any part of India; or</p> <p>(c) any Co-operative Society established by or under any law for the time being in force; or</p> <p>(d) any body corporate established, by or under any law for the time being in force; or</p> <p>(e) any partnership firm whether registered or not under any law including association of persons;</p> <p>(f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.</p>		
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(d) after the existing serial number 23 and entries thereto, and before the existing serial number 24 and entries thereto, the following new serial number 23A and entries thereto shall be inserted, namely: -

23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil
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; and

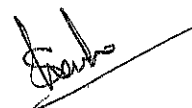
(e) the existing entry of column (3) against serial number 41 shall be substituted by the following, namely: -

“Upfront amount (called as premium, salami, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory to the industrial units or the developers in any industrial or financial business area.”;

(ii) in paragraph 2, the existing clause (zf) shall be substituted by the following, namely: -

“(zf) “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.


- (zfa) "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-107]
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