

**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 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby notifies the state tax on intra-State supplies of goods, the description of which is specified in column (3) of the table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act No. 51 of 1975), as the case may be, as specified in the corresponding entry in column (2), of the table below, at the rate specified in corresponding entry in column (4) and subject to relevant conditions annexed to this notification, if any, specified in the corresponding entry in column (5) of the table aforesaid:

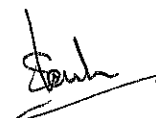
TABLE

Sl. No.	Chapter, Heading, Sub-heading or Tariff item.	Description of Goods	Rate	Condition No.
(1)	(2)	(3)	(4)	(5)
1.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under notification number F.12(56)FD/Tax/2017-Pt-I-40 dated the 29 th June, 2017.	1
2.	87	Motor Vehicles	65% of State tax applicable otherwise on such goods under notification number F.12(56)FD/Tax/2017-Pt-I-40 dated the 29 th June, 2017.	2

Provided that nothing contained in this notification shall apply on or after 1st July, 2020.

Explanation: For the purposes of this notification, -

- (i) "Tariff item", "sub-heading" "heading" and "Chapter" shall mean respectively a tariff item, heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act No. 51 of 1975).
- (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.



ANNEXURE

Condition No.	Condition
1.	The Motor Vehicles was purchased by the lesser prior to 1 st July, 2017 and supplied on lease before 1 st July, 2017
2.	i. The supplier of Motor Vehicle is a registered person. ii. Such supplier had purchased the Motor Vehicle prior to 1 st July, 2017 and has not availed input tax credit of central excise duty, Value Added Tax or any other taxes paid on such vehicles

[F.No. 12(56)FD/Tax/2017-114]

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