

**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 makes the following amendment in this department's notification number F.12(56)FD/Tax/2017-Pt-I-40 dated 29<sup>th</sup> June 2017, namely:-

In the said notification,-

1. in Schedule I- 2.5%,-

(i) in column (2) against serial number 29, for the existing expression "0802", the expression "0802, 0813", shall be substituted;

(ii) after the existing serial number 30 and entries thereto and before the existing serial number 31 and entries thereto, the following new serial number 30A and entries thereto, shall be inserted, namely: -

"

30A.	0804	Mangoes sliced, dried
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";

(iii) 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 the entries thereto shall be inserted, namely: -

"

99A.	1905 or 2106	Khakhra, plain chapatti or roti
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";

(iv) after the existing serial number 101 and entries thereto and before the existing serial number 102 and entries thereto, the following new serial number 101A and entries thereto shall be inserted, namely: -

"

101A.	2106 90	Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form, other than those 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 specified in the ANNEXURE]
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";



(v) in column (3) against serial number 164, for the existing expression "Kerosene PDS", the expression

"(a) kerosene oil PDS,

(b) The following bunker fuels for use in ships or vessels, namely,

(i) IFO 180 CST

(ii) IFO 380 CST" shall be substituted;

(vi) after the existing serial number 181 and entries thereto and before the existing serial number 182 and entries thereto, the following new serial number 181A and entries thereto shall be inserted, namely: -

"

181A.	30	Medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books specified in the First Schedule to the Drugs and Cosmetics Act, 1940 (23 of 1940) or Homeopathic Pharmacopoeia of India or the United States of America or the United Kingdom or the German Homeopathic Pharmacopoeia, as the case may be, and sold under the name as specified in such books or pharmacopoeia
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" ;

(vii) after the existing serial number 187 and entries thereto and before the existing serial number 188 and entries thereto, the following new serial number 187A and entries thereto shall be inserted, namely: -

"

187A.	3915	Waste, parings or scrap, of plastics
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" ;

(viii) after the existing serial number 188 and entries theret and before the existing serial number 189 and entries thereto, the following new serial number 188A and entries thereto shall be inserted, namely: -

"

188A.	40040000	Waste, parings or scrap of rubber (other than hard rubber)
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" ;

(ix) after the existing serial number 191 and entries thereto and before the existing serial number 192 and entries thereto, the following new serial number 191A and entries thereto shall be inserted, namely: -

"

191A.	4017	Waste or scrap of hard rubber
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" ;

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

"

198B.	4707	Recovered waste or scrap of paper or paperboard
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";

(xi) the existing serial number 201A and entries relating thereto shall be deleted;

(xii) after the existing serial number 218 and entries thereto and before the existing serial number 219 and entries thereto, the following new serial number 218A and entries thereto shall be inserted, namely: -

"

218A.	5605 0010	Real zari thread (gold) and silver thread, combined with textile thread
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";

(xiii) in column (2) against serial number 219, for the existing expression "5705", the expression "5702,5703, 5705" shall be substituted;

(xiv) after the existing serial number 228 and entries thereto and before the existing serial number 229 and entries thereto, the following new serial number 228A and entries thereto shall be inserted, namely: -

"

228A.	7001	Cullet or other waste or scrap of glass
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";

(xv) after the existing serial number 234 and entries thereto and before the existing serial number 235 and entries thereto, the following new serial number 234A and entries thereto shall be inserted, namely: -

"

234A.	84 or 85	E-waste <i>Explanation:</i> For the purpose of this entry, e-waste means electrical and electronic equipment listed in Schedule I of the E-Waste(Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23 <sup>rd</sup> March, 2016, including the components, consumables, parts and spares which make these products operational
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; and

(xvi) after the existing serial number 263A and entries thereto, the following new serial number 264 and entries thereto shall be added, namely: -

"

264.	Any chapter	Biomass briquettes
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";

2. in Schedule II- 6%,-

- (i) in column (3) against serial number 16, for the existing expression "Dates (soft or hard), figs, pineapples, avocados, guavas, mangoes and mangosteens, dried", the expression, "Dates (soft or hard), figs, pineapples, avocados, guavas and mangosteens, dried", shall be substituted;
- (ii) in column (3), against serial number 17, for the existing expression, "dried fruits of Chapter 8[other than tamarind, dried]", the expression, "dried fruits of Chapter 8 [other than dried tamarind and dried chestnut (singhada) whether or not shelled or peeled]" shall be substituted;
- (iii) in column (3), against serial number 46, for the existing expression "Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form (other than roasted gram)", the expression  
"Namkeens, bhujia, mixture, chabena and similar edible preparations in ready for consumption form [other than roasted gram], 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 specified in the ANNEXURE]" shall be substituted;
- (iv) the existing serial number 111 and the entries relating thereto, shall be deleted;
- (v) after the existing serial number 132 and entries thereto and before the existing serial number 133 and entries thereto, the following new serial numbers 132A, 132B, 132C and 132D and entries thereto shall be inserted, namely: -

"

132A	5401	Sewing thread of manmade filaments, whether or not put up for retail sale
132B	5402, 5403, 5404, 5405, 5406	Synthetic or artificial filament yarns
132C	5508	Sewing thread of manmade staple fibres
132D	5509, 5510, 5511	Yarn of manmade staple fibres

"

- ; and  
(vi) in column (3) against serial number 137, the existing expression "such as Real zari thread (gold) and silver thread, combined with textile thread)," shall be deleted.

3. in Schedule III- 9%,-

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- (i) in column (3) against serial number 16, for the existing expression "other than pizza bread", the expression "other than pizza bread, khakhra, plain chapatti or roti" shall be substituted;
- (ii) in column (3) against serial number 23, for the existing expression "preparations in ready for consumption form", the expression, "preparations in ready for consumption form, khakhra" shall be substituted;
- (iii) after the existing serial number 54 and entries thereto and before the existing serial number 55 and entries thereto, the following new serial number 54A and entries thereto shall be inserted, namely: -

"

54A.	3213	Poster colour
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";

- (iv) in column (3) against serial number 63, for the existing expression, "Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate), the expression "Modelling pastes, including those put up for children's amusement; Preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)", shall be substituted;
- (v) the existing serial number 102 and entries thereto, shall be deleted;
- (vi) in column (3) against serial number 114, for the existing expression "Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom", the expression "powders and granules obtained from waste, parings and scrap of rubber (other than hard rubber)" shall be substituted;
- (vii) the existing serial number 158 and entries thereto shall be deleted;
- (viii) in column (3) against serial number 159, for the existing expression "All synthetic filament yarn such as nylon, polyester, acrylic, etc", the expression "All goods other than synthetic filament yarns" shall be substituted;
- (ix) in column (3) against serial number 160, for the existing expression "All artificial filament yarn such as viscose rayon, Cuprammonium, etc.", the expression "All goods other than artificial filament yarns", shall be substituted;
- (x) the existing serial number 164 and entries thereto shall be deleted;
- (xi) the existing serial number 165 and entries thereto shall be deleted;
- (xii) after the existing serial number 177 and entries thereto and before the existing serial number 178 and entries thereto, the following new serial number 177A and entries thereto shall be inserted, namely: -

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177A.	6802	All goods other than:- (i) all goods of marble and granite; (i) 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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(xiii) the existing serial number 188, and entries thereto shall be deleted;

(xiv) after the existing serial number 303 and entries thereto and before the existing serial number and entries thereto, the following new serial number 303A and entries thereto shall be inserted, namely: -

303A.	8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal
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(xv) after the existing serial number 308 and entries thereto, and before the existing serial number 309 and entries thereto, the following new serial numbers 308A and 308B and entries thereto shall be inserted, namely: -

308A.	84	Parts suitable for use solely or principally with fixed Speed Diesel Engines of power not exceeding 15HP
308B.	84 or 85	Parts suitable for use solely or principally with power driven pumps primarily designed for handling water, namely, centrifugal pumps( horizontal and vertical), deep tube-well turbine pumps, submersible pumps, axial flow and mixed flow vertical pumps”;

(xvi) after the existing serial number 369 and entries thereto, and before the existing serial number 370 and entries thereto, the following new serial number 369A and entries thereto shall be inserted, namely: -

369A	8483	Plain shaft bearings
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4. in Schedule-IV-14%, -

- (i) in column (3) against serial number 23, for the existing expression "pans or in similar forms or packings", the expression, "pans or in similar forms or packings [other than poster colour]" shall be substituted;
- (ii) the existing serial number 34 and entries thereto shall be deleted;
- (iii) in column (3) against serial number 50, for the existing expression "including waste and scrap", the expression "other than waste and scrap" shall be substituted;
- (iv) in column (3) against serial number 70, for the existing expression "Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 6801; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate); of marble, travertine and alabaster, of Granite, of Other calcareous stone", the expression "All goods of marble or granite [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, etc.; other ornamental goods essentially of stone]" shall be substituted;
- (v) the existing serial number 112 and entries thereto, shall be deleted;
- (vi) in column (3) against serial number 135, the existing expression "and plain shaft bearings", shall be deleted;

5. in ANNEXURE, after existing clause (b), the following proviso shall be added

"Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Joint Commissioner of State tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorised the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name."

[F.No. 12(56)FD/Tax/2017-110]

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