

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

**NOTIFICATION  
Jaipur, dated: June 22, 2018**

In exercise of the powers conferred by section 5 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) read with rule 17A of the Rajasthan Value Added Tax Rules, 2006, the State Government being of the opinion that it is expedient in the public interest so to do hereby makes the following amendment in this department's notification number F.12(59)FD/Tax/2014-18 dated 14.07.2014, as amended from time to time, with effect from 23-06-2018, namely:-

**Amendment**

In the said notification, the existing serial number 5 and entries thereto shall be substituted by the following, namely:-

5.	Registered dealers engaged in sale of Foreign Liquor, Indian Made Foreign Liquor and Beer, who do not hold the license for retail off or the license for retail on, issued by the Excise Department of the State.	<p>(a) One sixth of the gross amount which comes after deducting the amount of surcharge from the gross amount of the printed retail price of the goods, sold during the relevant period.</p> <p>(b) In addition to the amount of lump sum, the dealer shall also pay the amount of surcharge payable under section 7A of the said Act.</p> <p>(c) The dealer shall be allowed to claim set off in the lump sum amount and in surcharge, of the amount of tax and surcharge respectively, paid on the purchase of Foreign Liquor, Indian Made Foreign Liquor and Beer made by him within the State from the manufacturing dealer of the State and sold within the State.</p> <p>(d) The dealer opting for payment in lump sum under this notification shall sell Foreign Liquor, Indian Made Foreign Liquor and Beer only to the person /dealer holding license for retail off issued to them by the Excise Department of the State.</p> <p>(e) The dealer opting for payment in lump sum under this notification shall not sell Foreign Liquor, Indian Made Foreign Liquor and Beer to the dealers holding license for retail on issued to them by the Excise Department of the State, however, they will be free to sell such goods to such persons against VAT invoice under the Act.</p>
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[No. F.12(26)FD/Tax/2018-55]


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. Commissioner, Excise Department, Rajasthan, Udaipur.
4. Commissioner, Commercial Taxes, 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 Government**