

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

NOTIFICATION

Jaipur, Dated June 24, 2020

In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003, (Act No. 4 of 2003) and in supersession of earlier notifications no. F.12(33)FD/Tax/08-81 dated 10.11.2008 and F.12(63)FD/Tax/2005-172 dated 31.03.2006 as amended from time to time, the State Government hereby directs that tax under section 4 of the Act, in respect of sales of High and Light Speed Diesel Oil, Petrol and Aviation Turbine Fuel, shall be payable at the following points in the series of sale, namely: -

- (i) at the point of sale, where such sale is made by a registered dealer to any registered dealer other than retail outlets of the said goods, for the purpose of resale within the State and the selling dealer shall issue VAT invoice and the purchasing dealer shall be allowed Input Tax Credit; and
- (ii) at the point of sale, where such sale is made by a registered dealer to any registered dealer or person other than those mentioned in clause (i) for the first time in the State and the selling dealer shall issue invoice and not VAT invoice, the purchasing dealer shall not claim Input Tax Credit.

This shall have effect from 25.06.2020.

[F.12(33)FD/Tax/2008-188]

By Order of the Governor,


(Nishant Jain)

Joint Secretary to the Government

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

1. Superintendent, Government Central Press, Jaipur 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.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.

5. PS to Additional Chief Secretary, Finance.
6. PS to Secretary, Finance (Revenue).
7. PS to Principal Secretary, Law.
8. Director, Public Relations, Jaipur.
9. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.


Joint Secretary to the Government