

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

NOTIFICATION

Jaipur, dated: July 27, 2017

In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Goods and Services Tax (Fourth Amendment) Rules, 2017.

(2) Provisions of,-

- (i) rule 5, 6, 7, 8 and 9 of these amendment rules shall be deemed to have come into force with effect from 01st July, 2017;
- (ii) rule 2 of these amendment rules shall be deemed to have come into force with effect from 22nd July, 2017; and
- (iii) rule 3 and 4 of these amendment rules shall come into force with immediate effect.

2. Amendment of rule 24.- In sub-rule (4) of rule 24 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, for the existing expression "within a period of thirty days from the appointed day", the expression "on or before 30th September, 2017" shall be deemed to have been substituted, with effect from 22nd July, 2017.

3. Substitution of rule 34.- The existing rule 34 of the said rules shall be substituted by the following, namely:-

"34. Rate of exchange of currency, other than Indian rupees, for determination of value.- (1) The rate of exchange for determination of value of taxable goods shall be the applicable rate of exchange as notified by the Board under section 14 of the Customs Act, 1962 for the date of time of supply of such goods in terms of section 12 of the Act.

(2) The rate of exchange for determination of value of taxable services shall be the applicable rate of exchange determined as per the generally accepted accounting principles for the date of time of supply of such services in terms of section 13 of the Act.";

4. Amendment of rule 46.- The existing third proviso of rule 46 of the said rules shall be substituted by the following, namely:-

"Provided also that in the case of the export of goods or services, the invoice shall carry an endorsement "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED OPERATIONS ON PAYMENT OF INTEGRATED TAX" or "SUPPLY MEANT FOR EXPORT/SUPPLY TO SEZ UNIT OR SEZ DEVELOPER FOR AUTHORISED

OPERATIONS UNDER BOND OR LETTER OF UNDERTAKING WITHOUT PAYMENT OF INTEGRATED TAX”, as the case may be, and shall, in lieu of the details specified in clause (e), contain the following details, namely,-

- (i) name and address of the recipient;
- (ii) address of delivery; and
- (iii) name of the country of destination.”

5. Amendment of rule 61.- The existing sub-rule (5) of rule 61 of the said rules shall be deemed to have been substituted, with effect from 01st July, 2017, by the following, namely.-

“(5) Where the time limit for furnishing of details in FORM GSTR-1 under section 37 and in FORM GSTR-2 under section 38 has been extended and the circumstances so warrant, the Commissioner may, by notification, specify that return shall be furnished in FORM GSTR-3B electronically through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

(6) Where a return in FORM GSTR-3B has been furnished, after the due date for furnishing of details in FORM GSTR-2—

- (a) Part A of the return in FORM GSTR-3 shall be electronically generated on the basis of information furnished through FORM GSTR-1, FORM GSTR-2 and based on other liabilities of preceding tax periods and PART B of the said return shall be electronically generated on the basis of the return in FORM GSTR-3B furnished in respect of the tax period;
- (b) the registered person shall modify Part B of the return in FORM GSTR-3 based on the discrepancies, if any, between the return in FORM GSTR-3B and the return in FORM GSTR-3 and discharge his tax and other liabilities, if any;
- (c) where the amount of input tax credit in FORM GSTR-3 exceeds the amount of input tax credit in terms of FORM GSTR-3B, the additional amount shall be credited to the electronic credit ledger of the registered person.”

6. Amendment of rule 83.- In second proviso of sub-rule (3) of rule 83 of the said rules, for the existing expression “sub-section”, the expression “sub-rule” shall be deemed to have been substituted, with effect from 01st July, 2017.

7. Amendment of rule 89.- In clause (E) of sub-rule (4) of rule 89 of the said rules, for the existing expression “sub-section”, the expression “clause” shall be deemed to have been substituted, with effect from 01st July, 2017.

8. Amendment in FORM GST TRAN-1.- In Table (a) of serial number 7 of FORM GST TRAN-1, appended to the said rules, for the existing expression “HSN (at 6 digit level)”, the expression “HSN as applicable” shall be deemed to have been substituted, with effect from 01st July, 2017.



9. Amendment in FORM GST TRAN-2.- In FORM GST TRAN-2, appended to the said rules,-

- (i) in table of serial number 4, for the existing expression "HSN (at 6 digit level)", the expression "HSN as applicable" shall be deemed to have been substituted, with effect from 01st July, 2017; and
- (ii) in table of serial number 5, for the existing expression "HSN (at 6 digit level)", the expression "HSN as applicable" shall be deemed to have been substituted, with effect from 01st July, 2017.

[F.No.12(46)FD/Tax/2017-71]

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