

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

NOTIFICATION

JAIPUR, dated: October 13, 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 (Ninth Amendment) Rules, 2017.

(2) They shall come into force with immediate effect.

2. Amendment of rule 3.- The existing sub-rule (3A) of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as said rules, shall be substituted by the following, namely:

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has been granted certificate of registration under sub-rule (1) of rule 10 may opt to pay tax under section 10 with effect from the first day of the month immediately succeeding the month in which he files an intimation in FORM GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, on or before the 31st day of March, 2018, and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub-rule (4) of rule 44 within a period of ninety days from the day on which such person commences to pay tax under section 10:

Provided that the said persons shall not be allowed to furnish the declaration in FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.”

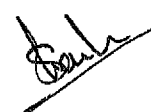
3. Insertion of new rule 46A.- After the existing rule 46 and before the existing rule 47 of the said rules, following new rule 46 A shall be inserted, namely:-

“**46A. Invoice-cum-bill of supply.-** Notwithstanding anything contained in rule 46 or rule 49 or rule 54, where a registered person is supplying taxable as well as exempted goods or services or both to an unregistered person, a single “invoice-cum-bill of supply” may be issued for all such supplies.”

4. Amendment of rule 54.- In sub-rule (2) of rule 54 of the said rules, for the existing expression "a tax invoice or any other document in lieu thereof, by whatever name called", the expression "a consolidated tax invoice or any other document in lieu thereof by whatever name called for the supply of services made during a month at the end of the month" shall be substituted.

5. Amendment of rule 62.- In sub-rule (1) of rule 62 of the said rules,-

(i) for the existing punctuation mark "." appear at the end, the punctuation mark ":" shall be substituted; and



(ii) in sub-rule (1), so amended, the following proviso shall be added, namely:-

“Provided that the registered person who opts to pay tax under section 10 with effect from the first day of a month which is not the first month of a quarter shall furnish the return in FORM GSTR-4 for that period of the quarter for which he has paid tax under section 10 and shall furnish the returns as applicable to him for the period of the quarter prior to opting to pay tax under section 10.”

6. Amendment of Form GST CMP-02.- In Form GST CMP-02, appended to the said rules, for the existing expression “See rule 3 (2)”, the expression “See rule 3 (3) and 3(3A)” shall be substituted.

7. Amendment of Form GSTR-1.- The existing serial number 6 and entries thereto including its table shall be substituted by the following, namely:-

“6. Zero rated supplies and Deemed Exports

| GSTIN of recipient | Invoice details | | | Shipping bill/ Bill of export | | Integrated Tax | | | Cess |
|------------------------------------------------|-----------------|------|-------|-------------------------------|------|----------------|---------------|------|------|
| | No. | Date | Value | No. | Date | Rate | Taxable value | Amt. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 6A. Exports | | | | | | | | | |
| | | | | | | | | | |
| 6B. Supplies made to SEZ unit or SEZ Developer | | | | | | | | | |
| | | | | | | | | | |
| 6C. Deemed exports | | | | | | | | | |
| | | | | | | | | | |

8. Amendment of Form GSTR-1A.- The existing serial number 4 and entries thereto including its table shall be substituted by the following, namely:-

“4. Zero rated supplies made to SEZ and deemed exports

| GSTIN of recipient | Invoice details | | | Integrated Tax | | | Cess |
|------------------------------------------------|-----------------|------|-------|----------------|---------------|------------|------|
| | No. | Date | Value | Rate | Taxable value | Tax amount | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 4A. Supplies made to SEZ unit or SEZ Developer | | | | | | | |
| | | | | | | | |
| 4B. Deemed exports | | | | | | | |
| | | | | | | | |

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9. Amendment of Form GSTR-4.- After the existing instruction 9, the following instruction 10 shall be added, namely:-

“10. For the tax periods July, 2017 to September, 2017 and October, 2017 to December, 2017, details of item 4A of table of serial number 4 shall not required to be furnished.”

[F.No. 12(56)FD/Tax/2017-pt-II-117]

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