

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

**NOTIFICATION**

**Jaipur, dated: November 14, 2017**

In exercise of the powers conferred by sub-section (1) of section 11 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 amendments in this department's notification number F.12 (56)FD/Tax/2017-Pt-I-41, dated the 29<sup>th</sup> June, 2017, as amended from time to time, namely:-

**AMENDMENTS**

In the said notification,-

(1) in the Schedule,-

(i) for the existing serial number 8 and 9 and entries thereto, the following shall be substituted, namely:-

"

8.	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9.	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210	All goods [other than fresh or chilled] 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]

”;

(ii) the existing serial numbers 10,11,12,13,14,15,16 and 17 and entries thereto shall be deleted;

(iii) for the existing serial number 21 and 22 and entries thereto, the following shall be substituted, namely:-

"

21.	0304, 0306, 0307, 0308	All goods, fresh or chilled
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22.	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";
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(iv) the existing serial numbers 23 and 24 and entries thereto shall be deleted;

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

30A.	0504	All goods, fresh or chilled
30B.	0504	All goods [other than fresh or chilled] 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]";

(vi) after the existing serial number 43 and entries thereto and before the existing serial number 44 and entries thereto, the following shall be inserted, namely:-

43A.	0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
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(vii) in serial number 46, in column (3), for the existing expression "fresh or chilled", the expression "fresh or chilled, dried" shall be substituted;

(viii) after the existing serial number 46 and entries thereto and before the existing serial number 47 and entries thereto, the following shall be inserted, namely:-

"

46A.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets 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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
46B.	08	Dried makhana, whether or not shelled or peeled [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 enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]

";

(ix) in serial number 77, in the entry in column (3), for the existing expression "Flour of potatoes", the expression "Flour, powder, flakes, granules or pellets of potatoes" shall be substituted;

(x) after the existing serial number 78 and entries thereto and before the existing serial number 79 and entries thereto, the following shall be inserted, namely:-

"

78A.	1106 10 10	Guar meal
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";

(xi) after the existing serial number 87 and entries thereto and before the existing serial number 88 and entries thereto, the following shall be inserted, namely:-

"

87A.	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets
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";

(xii) after the existing serial number 93 and entries thereto and before the existing serial number 94 and entries thereto, the following shall be inserted, namely:-

"

93A.	1404 90 60	coconut shell, unworked
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";

(xiii) in serial number 94, for the entry in column 3, the entry "Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar" shall be substituted;

(xiv) in serial number 103, for the entry in column (3), the entry "Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water" shall be substituted;

(xv) after the existing serial number 103 and entries thereto and before the existing serial number 104 and entries thereto, the following shall be inserted, namely:-

"

103A.	26	Uranium Ore Concentrate
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";

(xvi) after the existing serial number 136 and entries thereto and before the existing serial number 137 and entries thereto, the following shall be inserted, namely:-

"

136A.	7113	Bangles of lac/ shellac
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";

(2) in the Explanation, in clause (ii), for the existing sub-clause (b), the following shall be substituted, namely: -

"(b) The phrase "registered brand name" means,-

(A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;

(B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957( Central Act No.14 of 1957);

(C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country."

2. This notification shall come into force with effect from the 15<sup>th</sup> day of November, 2017.


[F. No. 12(56)FD/Tax/2017-Pt.-III-133]  
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**