

**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 9, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council and on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in this department's notification number F.12(56)FD/Tax/2017-Pt-I-49, dated the 29th June, 2017, as amended from time to time, namely:-

AMENDMENTS

In the said notification, in the table, -

- (i) against serial number 3, in column (3), in item (vi), for the existing expression "Services provided", the expression "Composite supply of works contract as defined in clause (119) of section 2 of the Rajasthan Goods and Services Tax Act, 2017, provided" shall be substituted;
- (ii) against serial number 7,-
 - (a) for the existing item (i) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

"

<p>(i) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent.</p> <p><i>Explanation:</i> "declared tariff" includes charges for all amenities provided in the unit of</p>	2.5	<p>Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to <i>Explanation</i> no. (iv)].</p>
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accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.		
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(b) for item (iii) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(iii) Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent. <i>Explanation:</i> "declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.	9	-
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(c) the existing item (iv) in column (3) and the entries relating thereto in columns (3), (4) and (5), shall be deleted;

(d) in item (ix), in column (3), for the existing entry, the following entry shall be substituted, namely:-

"(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above.

Explanation: For the removal of doubt, it is hereby clarified that, supply, by way of or as part of any service or in any



other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied, other than those located in the premises of hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes having declared tariff of any unit of accommodation of seven thousand five hundred rupees and above per unit per day or equivalent shall attract State tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.”;

(iii) against serial number 26, in column (3), in item (i), after the existing sub-item (h), the following shall be added, namely: -

‘(i) manufacture of handicraft goods.

Explanation: The expression “handicraft goods” shall have the same meaning as assigned to it in this department’s notification No. F.12(46)FD/Tax/2017-Pt-II-86, dated the 15th September, 2017, as amended from time to time.’.

2. This notification shall come into force with effect from 15th of November, 2017.

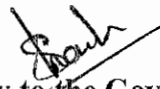
[F. No. 12(56)FD/Tax/2017-Pt.-III-137]
By Order of the Governor,


(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