

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

**NOTIFICATION**

**Jaipur, dated: June 13, 2018**

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 (Fifth Amendment) Rules, 2018.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

**2. Amendment of rule 37.-** In sub-rule (1) of rule 37 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, after the existing proviso, the following new proviso shall be inserted, namely:-

“Provided further that the value of supplies on account of any amount added in accordance with the provisions of clause (b) of sub-section (2) of section 15 shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16.”.

**3. Amendment of rule 83.-** In second proviso to sub-rule (3) of rule 83 of the said rules, for the existing expression “one year”, the expression “eighteen months” shall be substituted.

**4. Amendment of rule 89.-** The existing sub-rule (5) of rule 89 of the said rules shall be substituted by the following, with effect from 01<sup>st</sup> July, 2017, namely:-

“(5) In the case of refund on account of inverted duty structure, refund of input tax credit shall be granted as per the following formula:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods and services) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods and services.

*Explanation:* For the purposes of this sub-rule, the expressions,—

- (a) Net ITC shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both; and



(b) Adjusted Total turnover shall have the same meaning as assigned to it in sub-rule (4).”.

**5. Amendment of rule 95.-** The existing clause (a) of sub-rule (3) of rule 95 of the said rules shall be substituted by the following, with effect from 01<sup>st</sup> July, 2017, namely:-

“(a) the inward supplies of goods or services or both were received from a registered person against a tax invoice;”;

**6. Amendment of rule 97.-** In sub-rule (1) of rule 97 of the said rules, after the existing proviso, the following new proviso shall be inserted, namely:-

“Provided further that an amount equivalent to fifty per cent. of the amount of cess determined under sub-section (5) of section 54 read with section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 (Central Act No. 15 of 2017), shall be deposited in the Fund.”.

**7. Substitution of rule 125.-** The existing rule 125 of the said rules shall be substituted by the following, with effect from 23 March, 2018, namely:-

“**125. Secretary to the Authority.-** The Secretary to the Authority shall be in accordance with the provisions of rule 125 of the Central Goods and Services Tax Rules, 2017.”

**8. Amendment of rule 133.-** The existing sub-rule (3) of rule 133 of the said rules, shall be substituted by the following, namely:-

“(3) Where the Authority determines that a registered person has not passed on the benefit of the reduction in the rate of tax on the supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices, the Authority may order-

- (a) reduction in prices;
- (b) return to the recipient, an amount equivalent to the amount not passed on by way of commensurate reduction in prices along with interest at the rate of eighteen per cent. from the date of collection of the higher amount till the date of the return of such amount or recovery of the amount including interest not returned, as the case may be;
- (c) the deposit of an amount equivalent to fifty per cent. of the amount determined under the above clause in the Fund constituted under section 57 and the remaining fifty per cent. of the amount in the Fund constituted under section 57 of the Goods and Services Tax Act, 2017 of the concerned State, where the eligible person does not claim return of the amount or is not identifiable;



(d) imposition of penalty as specified under the Act; and

(e) cancellation of registration under the Act.

*Explanation:* For the purpose of this sub-rule, the expression, "concerned State" means the State in respect of which the Authority passes an order."

**9. Amendment of rule 138.-** In sub-rule (14) of rule 138 of the said rules,-

- (i) in clause (m), for the existing expression "; and", the punctuation mark ";" shall be substituted;
- (ii) in clause (n), for the existing punctuation mark "." appearing at the end, the expression "; and" shall be substituted; and
- (iii) after the clause (n), so amended, the following new clause (o) shall be added, namely:-  
“(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.”.

**10. Amendment of Form GSTR-4.-** In Form GSTR-4, in Instructions, for the existing serial number 10, the following shall be substituted, namely:-

- “10. For the tax periods July, 2017 to September, 2017, October, 2017 to December, 2017, January, 2018 to March, 2018 and April, 2018 to June, 2018, details of item 4A of table of serial number 4 shall not required to be furnished.”.

**11. Amendment of Form GST PCT-1.-** In Form GST PCT-1, in PART B,-

- (a) in column 3, against serial number 4, after the existing entry (10), the following new entries (11) and (12) shall be added, with effect from 01<sup>st</sup> July, 2017, namely:-
  - “(11) Sales Tax practitioner under existing law for a period of not less than five years
  - (12) tax return preparer under existing law for a period of not less than five years” and
- (b) after the “Consent” and before the "Verification", the following shall be inserted, with effect from 01<sup>st</sup> July, 2017, namely:-

“Declaration

*I hereby declare that,-*

  - (i) *I am a citizen of India;*
  - (ii) *I am a person of sound mind;*
  - (iii) *I have not been adjudicated as an insolvent; and*
  - (iv) *I have not been convicted by a competent court.”.*



**12. Amendment of Form GST-RFD-01.-** In Form GST-RFD-01, in Annexure-1,-

(a) for the existing Statement-1A, the following shall be substituted, namely:-

**“Statement-1A**

[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GST IN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14

”; and

(b) for the existing statement-5B, the following shall be substituted, namely:-

**“Statement-5B**

[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

”.

**13. Amendment of Form GST RFD-01A.-** In Form GST RFD-01A, in Annexure-1,-

(a) for the existing Statement-1A, the following shall be substituted, namely:-

**“Statement-1A**

[see rule 89(2)(h)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

Sl. No.	Details of invoices of inward supplies received				Tax paid on inward supplies			Details of invoices of outward supplies issued			Tax paid on outward supplies		
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union territory Tax
1	2	3	4	5	6	7	8	9	10	11	12	13	14

”; and

(b) for the existing Statement-5B, the following shall be substituted, namely:-

**“Statement-5B**

[see rule 89(2)(g)]

Refund Type: On account of deemed exports

(Amount in Rs)

Sl. No.	Details of invoices of outward supplies in case refund is claimed by supplier/Details of invoices of inward supplies in case refund is claimed by recipient				Tax paid			
	GSTIN of the supplier	No.	Date	Taxable Value	Integrated Tax	Central Tax	State Tax /Union Territory Tax	Cess
1	2	3	4	5	6	7	8	9

[F.12(46)FD/Tax/2017-pt-II-51]

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 (**Ref. 26/2018 of Central Tax**).
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 Government**