

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

**NOTIFICATION**

**Jaipur, dated: June 19, 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 (Sixth Amendment) Rules, 2018.  
(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Amendment of rule 58.-** In rule 58 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, after the existing sub-rule (1) and before the existing sub-rule (2), the following new sub-rule (1A) shall be inserted, namely:-

“(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in Form GST ENR-02 using any one of his Goods and Services Tax Identification Numbers and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”.


**3. Amendment of rule 138C.-** In rule 138C of the said rules,-

- (i) in sub-rule (1), for the existing punctuation mark ".", appearing at the end, the punctuation mark ";" shall be substituted; and
- (ii) in sub-rule (1), so amended, the following new proviso shall be added, namely:-

“Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM GST EWB-03, for a further period not exceeding three days.

*Explanation:* The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”.

**4. Amendment of rule 142.-** In sub-rule (5) of rule 142 of the said rules, after the existing expression “of section 76” and before the existing expression “shall be uploaded electronically”, the expression “or section 129 or section 130” shall be inserted.



**5. Insertion of new Form GST ENR-02.-** After the existing Form GST ENR-01 and before the existing Form GSTR-1, appended to these rules, the following new Form GST ENR-02 shall be inserted, namely:-

**“Form GST ENR-02**

*[See rule 58(1A)]*

**Application for obtaining unique common enrolment number**

*[Only for transporters registered in more than one State or Union Territory having the same PAN]*

1.	(a) Legal name	
	(b) PAN	

**2. Details of registrations having the same PAN**

Sl. No	GSTIN	Trade Name	State/UT

**3. Verification**

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place:

.....

Name of Authorised Signatory

Date:

Designation/Status.....

For office use-

Enrolment No.-

Date-

[F.12(46)FD/Tax/2017-pt-III-53]

By order of the Governor,

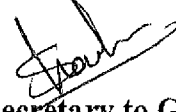


(Shankar Lal Kumawat)

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. 28/2018 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