

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

NOTIFICATION

Jaipur, dated: July 26, 2018

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 29th June, 2017, as amended from time to time, with effect from 27 July, 2018, namely:-

AMENDMENTS

In the Table of said notification,-

(i) against serial number 7, in column (3), -

(a) for the existing item (i) and entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

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<p>(i) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, 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 1:</i> This entry includes such supply at a canteen, mess, cafeteria or dining space of an institution such as a school, college, hospital, industrial unit, office, by such institution or by any other person based on a contractual arrangement with such institution for such supply, provided that such a supply is not event based or occasional.</p> <p><i>Explanation 2:</i> This entry excludes the supplies</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 Explanation number (iv)]</p>
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covered under the serial number 7 (v) <i>Explanation 3:</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.		
(ia) Supply, of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation number (iv)]

(b) in items (ii), (vi) and (viii),-

- (A) for the existing expression “declared tariff”, wherever occurring, the expression “value of supply” shall be substituted; and
(B) the existing Explanation shall be deleted;

(c) for the existing item (v) and entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely: -

(v) Supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition halls, Events, Conferences, Marriage Halls and other outdoor/indoor functions that are event based and occasional in nature.	9	-
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(ii) against serial number 9, for the existing item (vi) in column (3) and entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(vi) Multimodal transportation of goods. <i>Explanation:</i> (a) “multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter; (b) “mode of transport” means carriage of goods by road, air, rail, inland waterways or sea; (c) “multimodal transporter” means a person who,- (A) enters into a contract under which he undertakes	6	-
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to perform multimodal transportation against freight, and; (B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.		
(vii) Goods transport services other than (i), (ii), (iii), (iv), (v) and (vi) above.	9	-

”; and

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

22	Heading 9984 (Telecommunications, broadcasting and information supply services.)	(i) Supply consisting only of e-book <i>Explanation:</i> For the purposes of this notification, “e-books” means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (Central Act No. 51 of 1975)) supplied online which can be read on a computer or a hand held device.	2.5	-
		(ii) Telecommunications, broadcasting and information supply services other than (i) above.	9	-

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[F.12(56)FD/Tax/2017-pt-III-69]

By Order of the Governor,



(Anandhi)

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. 13/2018 of Central Tax (Rate)**).
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. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
11. Guard File.


Joint Secretary to Government