

**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 11 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, 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-50 dated 29th June, 2017, as amended from time to time, with effect from 27 July, 2018, namely:-

AMENDMENTS

In the said notification, -

(i) in the Table,-

- (a) against serial number 4, in column (3), the the existing expression "Central Government, State Government, Union territory, local authority or" shall be deleted;
- (b) against serial number 5, in column (3), the existing expression "Central Government, State Government, Union territory, local authority or" shall be deleted;
- (c) after the existing serial number 9C and entries thereto, the following new serial number 9D and entries thereto shall be inserted, namely:-

“

9D	Chapter 99	Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA of the Income-tax Act, 1961 (Central Act No. 43 of 1961) to its residents (aged 60 years or more) against consideration upto Twenty Five Thousand rupees per month per member provided that the consideration charged is inclusive of charges for boarding, lodging and maintenance.	Nil	Nil
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- (d) after the existing serial number 10 and entries thereto, the following new serial number 10A and entries thereto shall be inserted, namely:-

“

10A	Heading 9954	Services supplied by electricity distribution utilities by way of construction, erection, commissioning, or installation of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist	Nil	Nil
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		for agricultural use.		
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- ”;
- (e) against serial number 14, in column (3), for the existing expression “declared tariff”, the expression “value of supply” shall be substituted;
- (f) against serial number 19A, in column (5), for the existing number “2018”, the number “2019” shall be substituted;
- (g) against serial number 19B, in column (5), for the existing number “2018”, the number “2019” shall be substituted;
- (h) after the existing serial number 24 and entries thereto, the following new serial number 24A and entries thereto shall be inserted, namely:-

“

24A	Heading 9967 or Heading 9985	Services by way of warehousing of minor forest produce.	Nil	Nil
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- (i) after the existing serial number 31 and entries thereto, the following new serial numbers 31A and 31B and entries thereto shall be inserted, namely:-

“

31A	Heading 9971 or Heading 9991	Services by Coal Mines Provident Fund Organization to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (Central Act No. 46 of 1948).	Nil	Nil
31B	Heading 9971 or Heading 9991	Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.	Nil	Nil

”;

- (j) after the existing serial number 34 and entries thereto, the following new serial number 34A and entries thereto shall be inserted, namely:-

“

34A	Heading 9971	Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings(PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the financial institutions.	Nil	Nil
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- (k) against serial number 36A, in column (3), after the existing number “36” the word and number “or 40” shall be inserted;

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- (l) after the existing serial number 47 and entries thereto, the following new serial number 47A and entries thereto shall be inserted, namely:-

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47A	Heading 9983 or Heading 9991	Services by way of licensing, registration and analysis or testing of food samples supplied by the Food Safety and Standards Authority of India (FSSAI) to Food Business Operators.	Nil	Nil
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- (m) after the existing serial number 55 and entries thereto, the following new serial number 55A and entries thereto shall be inserted, namely:-

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55A	Heading 9986	Services by way of artificial insemination of livestock (other than horses).	Nil	Nil
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”;

- (n) after the existing serial number 65A and entries thereto, the following new serial number 65B and entries thereto shall be inserted, namely:-

“

65B	Heading 9991 or any other Heading	<p>Services supplied by a State Government to Excess Royalty Collection Contractor (ERCC) by way of assigning the right to collect royalty on behalf of the State Government on the mineral dispatched by the mining lease holders.</p> <p><i>Explanation:</i> “mining lease holder” means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act No. 67 of 1957), the rules made there under or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.</p>	Nil	<p>Provided that at the end of the contract period, ERCC shall submit an account to the State Government and certify that the amount of goods and services tax deposited by mining lease holders on royalty is more than the goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and where such amount of goods and services tax paid by mining lease holders is less than the amount of goods and services tax exempted, the exemption shall be restricted to such amount as is equal to the amount of goods and services tax paid by the mining lease holders and the ERCC</p>
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				shall pay the difference between goods and services tax exempted on the service provided by State Government to the ERCC of assignment of right to collect royalty and goods and services tax paid by the mining lease holders on royalty.
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(o) after the existing serial number 77 and entries thereto, the following new serial number 77A and entries thereto shall be inserted, namely:-

77A	Heading 9995	Services provided by an unincorporated body or a non-profit entity registered under any law for the time being in force, engaged in,- (i) activities relating to the welfare of industrial or agricultural labour or farmers; or (ii) promotion of trade, commerce, industry, agriculture, art, science, literature, culture, sports, education, social welfare, charitable activities and protection of environment, to its own members against consideration in the form of membership fee upto an amount of one thousand rupees (Rs 1000/-) per member per year.	Nil	Nil
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(ii) after the existing clause (iii) of Explanation, the following new clause (iv) shall be added, namely:-

“(iv) For removal of doubts, it is clarified that the Central and State Educational Boards shall be treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.”.

[F.12(56)FD/Tax/2017-pt-III-70]

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. 14/2018 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