

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

**NOTIFICATION  
Jaipur, dated: July 26, 2018**

In exercise of the powers conferred by sub-section (3) of section 9 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, 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-51 dated 29<sup>th</sup> June, 2017, with effect from 27 July, 2018, namely:-

**AMENDMENTS**

In the said notification, -

- (i) in the Table, after the existing serial number 10 and entries thereto, the following new serial number 11 and entries thereto shall be added, namely:-

“ 11	Services supplied by individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm to bank or non-banking financial company (NBFCs)	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm	A banking company or a non-banking financial company, located in the taxable territory.
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”;  
and

- (ii) in the Explanation, after the existing clause (f), the following new clause (g) shall be added, namely: -

“(g) “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.”.

[F.12(56)FD/Tax/2017-pt-III-71]  
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. 15/2018 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**