

**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 11 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 for the purpose of clarifying the scope and applicability of this department's notification number F.12(56)FD/Tax/2017-Pt-I-49 dated 29th June, 2017, hereby inserts following explanation in the said notification, in the Table, against serial number 3, in column (3), in item (vi), with effect from 27 July, 2018, namely:-

“Explanation: For the purposes of this item the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities.”.

[F.12(56)FD/Tax/2017-pt-III-73]

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. 17/2018 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