

**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 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 further amendments in this department's notification number F. 12(56)FD/Tax/2017-Pt-I-40 dated 29<sup>th</sup> June, 2017, as amended from time to time, with effect from 27 July, 2018, namely:-

**AMENDMENTS**

In the said notification,-

(A) in Schedule I-2.5%,

(i) after the existing serial number 102 and entries thereto, the following new serial number 102A and entries thereto shall be inserted, namely:-

“

102A.	2207	Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)
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”

(ii) in serial number 123, for the existing entries in columns (2) and (3), the following entries shall be substituted, namely:-

“

2515 (Except 2515 12 10, 2515 12 20, 2515 12 90) or 6802	Ecaussine and other calcareous monumental or building stone alabaster [other than marble and travertine], other than mirror polished stone which is ready to use
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”

(iii) after the existing serial number 170 and entries thereto, the following new serial number 170A and entries thereto shall be inserted, namely:-

“

170A	2809	Fertilizer grade phosphoric acid
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”

(iv) in serial number 215, in column (3), the expression “, including coir pith compost put up in unit container and bearing a brand name” shall be added at the end;

(v) in serial number 219, for the existing entry in column (3), the entry “Coir mats, matting, floor covering and handloom durries” shall be substituted;

(vi) in serial number 219A, for the existing entry in column (3), the entry “all goods” shall be substituted;

(vii) in serial number 222, for the existing entries in columns (2) and (3), the following entries shall be substituted, namely:-

“

61 or 6501 or 6505	Article of apparel and clothing accessories or cap/topi, knitted or crocheted, of sale value not exceeding Rs 1000 per piece
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”

(viii) in serial number 225, in column (3), for the existing figure “500”, the figure “1000” shall be substituted;

(ix) in serial number 264, for the existing entry in column (3), the entry “Biomass briquettes or solid bio fuel pellets” shall be substituted.

**(B) in Schedule II-6%, -**

- (i) the existing serial number 57B and entries thereto shall be deleted;
- (ii) after the existing serial number 96 and entries thereto, the following new serial number and entries thereto shall be inserted, namely:-

“

96A	4409	Bamboo flooring
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”

- (iii) in serial number 146, in column (3), the expression “except the items covered in 219 in Schedule II” shall be added at the end;
- (iv) the existing serial number 147 and entries thereto shall be deleted;
- (v) after the existing serial number 185 and entries thereto, the following new serial number 185A and entries thereto shall be inserted, namely:-

“

185A	7419 99 30	Brass Kerosene Pressure Stove
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”

- (vi) the existing serial number 195A and entries thereto shall be substituted by the following, namely:-

“

195A	8420	Hand operated rubber roller
195AA	8424	Nozzles for drip irrigation equipment or nozzles for sprinklers

”

- (vii) after the existing serial number 206 and entries thereto, the following new serial number 206A and entries thereto shall be inserted, namely:-

“

206A	87	Fuel Cell Motor Vehicles
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”

*A*

- (viii) after the existing serial number 231A and entries thereto, the following new serial number 231B and entries thereto shall be inserted, namely:-

“

231B	9607	Slide fasteners
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”

- (ix) in serial number 235, for the existing entries in columns (2) and (3), the following entries shall be substituted, namely:-

“

9619 00 30, 9619 00 40, or 9619 00 90	All goods
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”

**(C) in Schedule III-9%, -**

- (i) in serial number 25, in column (3), after the existing expression, “of any strength”, the expression “[other than ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit (petrol)]” shall be added;
- (ii) after the existing serial number 52 and entries thereto, the following new serial numbers 52A, 52B and 52C and entries thereto shall be inserted, namely:-

“

52A	3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter
52B	3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium
52C	3210	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather

”

- (iii) after the existing serial number 54A and entries thereto, the following new serial number 54B and entries thereto shall be inserted, namely:-

“

54B	3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like
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”

- (iv) in serial number 137, in column (3), after the existing expression, “or end-jointed” the expression, “[other than bamboo flooring]” shall be added;
- (v) in serial number 177E, in column (3), the expression “except the items covered in serial number 123 in Schedule I”, shall be added at the end;
- (vi) in serial number 253, for the existing entry in column (3), the entry “Other articles of copper[other than Brass Kerosene Pressure Stove]” shall be substituted;
- (vii) after the existing serial number 319 and entries thereto, the following new serial number 319A and entries thereto shall be inserted, namely:-

“

319A	8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415
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”;

- (viii) in serial number 321, for the existing entry in column (3), the entry “Calendering or other rolling machines, other than for metals or glass, and cylinders therefor [other than Hand operated rubber roller]” shall be substituted;

- (ix) after the existing serial number 341 and entries thereto, the following new serial number 341A and entries thereto shall be inserted, namely:-

“

341A	8450	Household or laundry-type washing machines, including machines which both wash and dry
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”;

- (x) after the existing serial number 376A and entries thereto, the following new serial numbers 376AA, 376AB, 376AC and 376AD and entries thereto shall be inserted, namely:-

“

376AA	8507 60 00	Lithium-ion Batteries
376AB	8508	Vacuum cleaners
376AC	8509	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 8508 [other than wet grinder consisting of stone as a grinder]
376AD	8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor

”;

- (xi) after the existing serial number 378 and entries thereto, the following new serial number 378A and entries thereto shall be inserted, namely:-

“

378A	8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545
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”

- (xii) after the existing serial number 383B and entries thereto, the following new serial number 383C and entries thereto shall be inserted, namely:-

“

383C	8528	Television set (including LCD or LED television) of screen size not exceeding 68 cm
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”

- (xiii) after the existing serial number 401 and entries thereto, the following new serial number 401A and entries thereto shall be inserted, namely:-

“

401A	8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological unit)
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”

- (xiv) after the existing serial number 402 and entries thereto, the following new serial number 402A and entries thereto shall be inserted, namely:-

“

402A	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles
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”

- (xv) after the existing serial number 403 and entries thereto, the following new serial number 403A and entries thereto shall be inserted, namely:-

“

403A	8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof [other than Self-loading or self-unloading trailers for agricultural purposes, and Hand propelled vehicles (e.g. hand carts, rickshaws and the like); animal drawn vehicles]
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- ”  
(xvi) in serial number 446, for the existing entries in columns (2) and (3), the following entries shall be substituted, namely:-

“

9607 20 00	Parts of slide fasteners
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”

- (xvii) after the existing serial number 449A and entries thereto, the following new serial number 449AA and entries thereto shall be inserted, namely:-

“

449AA	9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations
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”

**(D) in Schedule-IV-14%,**

- (i) the existing serial numbers 20, 21 and 22 and entries thereto shall be deleted;
- (ii) the existing serial number 24 and entries thereto shall be deleted;
- (iii) the existing serial number 120 and entries thereto shall be deleted;
- (iv) the existing serial number 130 and entries thereto shall be deleted;
- (v) in serial number 139, for the existing entry in column (3), the entry “Electric accumulators, including separators therefor, whether or not rectangular (including square) other than Lithium-ion battery” shall be substituted;
- (vi) the existing serial numbers 140, 141 and 142 and entries thereto shall be deleted;
- (vii) the existing serial number 146 and entries thereto shall be deleted;
- (viii) in serial number 154, for the existing expression “[other than computer monitors not exceeding 20 inches and set top box for television]”, the expression “[other than computer monitors not exceeding 20 inches, set top box for television and Television set (including LCD and LED television) of screen size not exceeding 68 cm]” shall be substituted;
- (ix) the existing serial number 167 and entries thereto shall be deleted;
- (x) the existing serial number 171 and entries thereto shall be deleted;
- (xi) the existing serial number 175 and entries thereto shall be deleted;
- (xii) the existing serial number 224 and entries thereto shall be deleted;

[F.12(56)FD/Tax/2017-pt-III-74]

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. 18/2018 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**