

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

NOTIFICATION

Jaipur, dated: September 10, 2018

In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement.-(1) These rules may be called the Rajasthan Goods and Services Tax (Ninth Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 117.-In the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, in rule 117,

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), the Commissioner may, on the recommendations of the Council, extend the date for submitting the declaration electronically in **FORM GST TRAN-1** by a further period not beyond 31st March, 2019, in respect of registered persons who could not submit the said declaration by the due date on account of technical difficulties on the common portal and in respect of whom the Council has made a recommendation for such extension.”;

(b) in sub-rule (4), in clause (b), in sub-clause (iii), the following proviso shall be inserted, namely:-

“Provided that the registered persons filing the declaration in **FORM GST TRAN-1** in accordance with sub-rule (1A), may submit the statement in **FORM GST TRAN-2** by 30th April, 2019.”;

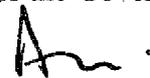
3. Amendment of rule 142.- In the said rules, in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 125” shall be inserted.

4. Amendment of FORM GSTR-9.-In table of para 3 of the instructions of FORM GSTR-9 appended to the said rules, in column 2 of the table against item relating to Table No. 5D, 5E and 5F, the following shall be added at the end, with effect from 04.09.2018, namely:-

“The value of “no supply” shall also be declared here.”

[F.12(46)FD/Tax/2017-Pt.-IV-111]

By Order of the Governor

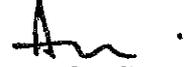


(Anandhi)

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. 48/2018 of Central Tax)**
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Finance.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.



Joint Secretary to the Government