GOVERNMENT OF RAJASTHAN FINANCE DEPARTMENT (TAX DIVISION)

NOTIFICATION Jaipur, dated: September 13, 2018

In exercise of the powers conferred by sub-section (3) of section 1 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), hereinafter referred to as the said Act, and in supersession of the notification of the State Government No. F.12(46)FD/Tax/2017-Pt-II-88, dated the 15th September, 2017, except as respects things done or omitted to be done before such supersession, the State Government hereby appoints the 1st day of October, 2018, as the date onwhich the provisions of section 51 of the said Act shall come into forcewith respect to persons specified underclauses (a). (b) and (c) of subsection (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,

with fifty-one percent or more participation by way of equity or control, tocarry out any function;

- (b) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (Central Act No. 21 of 1860);
- (c) public sector undertakings.

[F. 12(46)FD/Tax/2017-Pt.-V-113] 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. 50/2018 of Central Tax)
- 4. Commissioner, State Tax, 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. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
- 10. Guard File.

Joint Secretary to the Government