

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

NOTIFICATION

Jaipur, dated: December 31, 2018

In exercise of the powers conferred by sub-section (1) of section 11 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council hereby exempts the intra-State supply of gold falling in heading 7108 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when supplied by Nominated Agency under the scheme for "Export Against Supply by Nominated Agency" as referred to in paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of Handbook of Procedures, Volume-I, to registered exporter of jewellery (herein referred to as "recipient"), from the whole of the State Tax leviable thereon, under section 9 of the Rajasthan Goods and Services Tax Act, 2017, subject to following conditions, namely:-

- (i) the Nominated Agency and the recipient shall follow the conditions and subject observe the procedures as prescribed in the Foreign Trade Policy read with Handbook of Procedures, Volume-I.
- (ii) the recipient shall export the jewellery made out of such gold within a period of 90 (ninety) days from the date of supply of gold to such recipient and shall provide copy of shipping bill or bill of export containing details of Goods and Services Tax Identification Number (GSTIN) alongwith the invoice for exports to the Nominated Agency within a period of 120 (one hundred and twenty) days from the date of supply by the Nominated Agency.
- (iii) wherever such proof of export is not produced within the period mentioned in clause (ii), the Nominated Agency shall pay the amount of State Tax payable on the quantity of gold not exported, along with interest from the date when tax on such supply was payable, but for the exemption.

Explanation. -for the purpose of this notification,-

(a) "Foreign Trade Policy " means the Foreign Trade Policy, 2015-2020, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) *vide* notification No. 1/2015-2020, dated 1st April, 2015.

(b) "Handbook of Procedures, Volume-1" means the Handbook of Procedure, Volume-1, notified by Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1, *vide* Public Notice No. 1/2015-2020, dated 1st April, 2015.

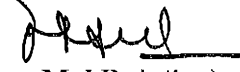
(c) "Nominated Agency" means entities mentioned in List 32 of Notification No. 50/2017-Customs dated 30th June 2017;



(d)“Heading” means heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

2. This notification shall come into force on the 1st January, 2019.

[F.12(56)FD/Tax/2017-Pt.-III- 137]
By Order of the Governor,

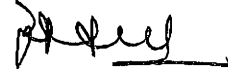


(Onkar Mal Rajotiya)

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. 26/2018 of Central Tax (Rate)).
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Principal 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