GOVERNMENT OF RAJASTHAN FINANCE DEPARTMENT (TAX DIVISION)

NOTIFICATION

Jaipur, dated: December 31, 2018

In exercise of the powers conferred by sub-section (3) of section 1, read with section 51 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), hereafter in this notification referred to as the said Act, the State Government, on the recommendations of the Council, hereby makes the following further amendment in this department's notification No. F.12(46)FD/Tax/2017-Pt.-V-113 dated the 13th September, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

"Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.".

[F.12(46)FD/\(\Gamma\)ax/2017-Pt.-V-144|

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. 73/2018 of Central Tax).
- 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