GOVERNMENT OF RAJASTHAN FINANCE DEPARTMENT (TAX DIVISION)

NOTIFICATION

Jaipur, dated: September 28, 2020

In exercise of the powers conferred by section 168A 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 amendment in this department's notification No. F.12(46)FD/Tax/2017-Pt.V-177, dated the 18th May, 2020, namely:-

In the said notification, in the first paragraph, in clause (i), after the first proviso, the following proviso shall be inserted, namely: -

"Provided further that where, any time limit for completion or compliance of any action, by any person, has been specified in, or prescribed or notified under sub-section (7) of section 31 of the said Act in respect of goods being sent or taken out of India on approval for sale or return, which falls during the period from the 20^{th} day of March, 2020 to the 30^{th} day of October, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall stand extended up to the 31^{st} day of October, 2020.".

[F.12(46)FD/Tax/2017-III-239] By Order of the Governor,

(NISHANT JAIN)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

- 1. Superintendent, Government Central Press, Jaipur 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.
- 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. 66/2020 Central Tax]
- 4. Chief 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.