

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

**NOTIFICATION
Jaipur, December 20, 2019**

In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts, with immediate effect, from the tax payable on the sale of High Speed Diesel, hereinafter referred to as HSD, by a registered dealer to manufacturers and works contractors registered under the Rajasthan Goods and Service Tax Act, 2017 (Act No. 9 of 2017) for use by them exclusively in,-

- (i) the manufacturing of goods as defined in the Rajasthan Goods and Services Tax Act, 2017 within the State; or
- (ii) erection, construction, repair, alteration, renovation or restoration of road, bridge, tunnel or terminal for road transportation, airport, railways, canal, dam or other irrigation works, pipeline, conduit or plant for drinking water supply, water treatment, sewerage treatment or disposal, for use by general public,

to the extent the rate of tax exceeds 10%, subject to the following conditions, namely:-

1. the purchaser holds a valid license to import or store class B petroleum products in bulk or an installation issued by Petroleum & Explosives Safety Organization (PESO), Ministry of Commerce & Industry;
2. the purchase of HSD by such purchaser shall not be less than 12KL per invoice;
3. the purchaser shall fully source it's requirement of HSD for the aforesaid use(s) from within State of Rajasthan;
4. such exemption will be available in a financial year to the purchaser to the extent of his total HSD purchase in the preceding financial year;
5. the purchaser shall purchase HSD in bulk from oil marketing companies namely M/s Indian Oil Corporation Ltd., M/s Bharat Petroleum Corporation Ltd., M/s Hindustan Petroleum Ltd., M/s Numaligarh Refinery Ltd., M/s Nayara Energy Ltd. and M/s Reliance Industries Ltd.;
6. the purchaser shall seek an approval from the jurisdictional authority as notified under the Rajasthan Value Added Tax Act, 2003, hereinafter known as the jurisdictional authority, as regards to his being eligible for the said concession as per the conditions of this notification, by submitting an application on plain paper along with the following details as applicable, namely:-

- (i) copy of registration certificate under the Rajasthan Goods and Services Tax Act, 2017;
- (ii) turnover in previous financial year;
- (iii) quantity of HSD (in KL) purchased and used in previous financial year;
- (iv) balance sheet of previous financial year;
- (v) copy of valid license to import or store class B petroleum products in bulk or an installation issued by Petroleum & Explosives Safety Organization (PESO); and
- (vi) copy of work order, if any;



The purchaser shall get the approval renewed within thirty days of the beginning of every Financial Year by submitting an application on plain paper along with the documents as envisaged in sub-clause(ii), (iii), (v) and (vi) of this clause, to the jurisdictional authority.

7. the jurisdictional authority, on being satisfied with the genuineness of the purchaser based on all above conditions, shall grant the Certificate of Approval manually in the following format, within fifteen days of the receipt of application, namely,:-

Certificate of Approval

Approval is hereby granted to
M/s.....GSTIN.....for the purchase of
HSD @.....% for use by him for the purpose
of.....for the year.....

Date:-

Signature

Place:-

Name and seal of Jurisdictional Authority

8. the purchaser shall generate a declaration in Form VAT-72 electronically through the official website of the Commercial Taxes Department, and furnish a duly signed copy of Form VAT-72 so generated to the selling oil marketing company within fifteen days of making the said purchase, failing which the selling company shall not make any further sale to the said purchaser;
9. the selling oil marketing company shall furnish the details of such concessional sales to its jurisdictional authority within thirty days of the end of the corresponding quarter, in the following format, namely:-

S. No.	Name and GSTIN of the purchaser	Invoice No. and Date	Quantity of HSD sold	Sale Price (in Rs.)	Vat amount (in Rs.)	Total Amount	S. No. of Form VAT-72

10. the jurisdictional authority shall have the power to make inquiry regarding the utilization of HSD for the said purpose(s) and shall revoke the said approval in case of any default and shall file prosecution in case the HSD so purchased is found to be used for any purpose other than those mentioned above. The Deputy Commissioner (Adm.) of the concerned zone shall have the power to compound the case in lieu of prosecution on deposition of penalty equal to four times of the amount of difference tax (applicable full rate of tax on HSD at the time of purchase in the State - concessional rate as per this notification).
11. This notification shall have effect from 21.12.2019.

[No. F.12(76)FD/Tax/2017-102]


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. Commissioner, Commercial Taxes, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.
5. PS to Additional Chief Secretary, Finance.
6. PS to Principal Secretary, Law.
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