

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

**NOTIFICATION**

**Jaipur, dated: September 01, 2021**

In exercise of the powers conferred by section 164 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 rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely: —

**1. Short title and commencement.** -(1) These rules may be called the Rajasthan Goods and Services Tax (Sixth Amendment) Rules, 2021.

(2) Save as otherwise provided in these rules, they shall come into force with effect from the 29<sup>th</sup> August, 2021.

**2. In the Rajasthan Goods and Services Tax Rules, 2017, —**

(i) in sub-rule (1) of rule 26,-

(a) in the fourth proviso, for the figures, letters and words “31<sup>st</sup> day of August, 2021”, the figures, letters and words “31<sup>st</sup> day of October, 2021” shall be substituted;

(b) with effect from the 1<sup>st</sup> day of November, 2021, all the provisos shall be omitted;

(ii) with effect from the 1<sup>st</sup> day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely:-

“Provided also that the said restriction shall not apply during the period from the 1<sup>st</sup> day of May, 2021 till the 18<sup>th</sup> day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”;

(iii) in **FORM GST ASMT-14**, -

(a) after the words, “with effect from -----”, the words, “vide Order Reference No. -----, dated -----” shall be inserted;

(b) the words, “for conducting business without registration despite being liable for registration” shall be omitted;

(c) at the end after “Designation”, the word “Address” shall be inserted.

[F.12(1)FD/Tax/2021-48]

By Order of the Governor,




(TINA DABI)

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. 32/2021 - Central Tax]
4. Chief 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.