

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

**ORDER**

No. F.12(37)FD/Tax/2021- 53

Jaipur, dated: 29.09.2021

**Subject:-** Regarding reimbursement of State Tax due and deposited to hotels and tour operators.

It has been decided to provide reimbursement of State Tax due and deposited by hotels and tour operators (hereinafter in this order referred to as “beneficiary”), as mentioned in clause 3 below, registered under Rajasthan Goods and Services Tax Act, 2017 on the following conditions:-

1. **Operative Period:-** This shall come into effect from 01.10.2020 and shall remain in force up to 30.06.2021.
2. **Definitions:-** (1) In this order, unless the subject or context otherwise requires.-

“**State Tax due and deposited**” means the amount of State Tax (SGST) paid through debit in the electronic cash ledger account maintained by the enterprise in terms of sub-section (1) of section 49 of the Rajasthan Goods and Service Tax Act, 2017 (Act No. 9 of 2017) after complete utilization of the available amount of input tax credit of the State Tax (SGST) and Integrated Tax (IGST).

(2) The words and expressions used in this order shall have same meaning as assigned to them in the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) and rules made thereunder.

3. **Applicability:-** This order shall be applicable to registered taxable persons in the category of hotels, heritage hotels, resorts and tour operators. Provided that this order shall not be applicable for stand-alone restaurants and clubs.
4. **Reimbursement of State Tax due and deposited:-** Beneficiary shall be entitled for reimbursement of State Tax due and deposited in the manner as may be prescribed to the extent as specified in column no. 2 of the table given below for the period as specified against each in column number 1 thereof, namely:-

Period	Percentage of reimbursement of SGST due and deposited
1	2
1st October, 2020 to 31st March, 2021	50%
1st April, 2021 to 30th June, 2021	75%

Provided that no reimbursement under this order shall be available for SGST leviable and paid on rental or leasing services including own or leased non-residential property (SAC 997212).

5. **Non-entitlement of reimbursement:-** If any beneficiary is found guilty of any kind of evasion in the preceding financial year i.e. 2019-20, he shall not be entitled for reimbursement under this order.
6. **Wrong availment of reimbursement:-** If at any time, it is found that a beneficiary has wrongly availed the reimbursement under this order, the same shall be recovered as an arrear of State Tax along with interest @18% p.a and penalty equal to the amount wrongly availed..
7. **Beneficiary availing benefits under RIPS:-** If entitlement certificate is issued to any beneficiary under RIPS-2003 and/or RIPS-2010 and/or RIPS-2014 and/or RIPS-2019, the reimbursement shall stand reduced to the extent of benefits available under the said scheme(s).
8. **Power to issue Guidelines and clarifications for reimbursement:-** Chief Commissioner, State Tax shall issue guideline for application and procedure for reimbursement of State Tax due and deposited.
9. **Review or Modification of the Order:-** The State Government may review or modify the Order, in full or in part, prospectively or retrospectively.

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 order in part 1(b) of today's extra ordinary Gazette. It is requested that 10 copies of this order 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. Chief Commissioner, State Tax, Commercial Taxes Department, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.
5. PS to Principal Secretary, Finance.
6. PS to Secretary, Finance (Revenue).
7. Director, Public Relations, Jaipur.
8. Technical Director, Finance (Computer Cell) Department for uploading this order on website.
9. Guard File.

  
**Joint Secretary to the Government.**