

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

NOTIFICATION

Jaipur, dated: October 09, 2024

In exercise of the powers conferred by sub-section (1), sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act no. 9 of 2017), the State Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in this department's notification no. F.12(56)FD/Tax/2017-Pt-I-49, dated the 29th June, 2017, namely:-

1. In the said notification, in the Table, against serial number 8,
 - (i) after item (iva) and the entries relating thereto in columns (3), (4) and (5), the following item and entries relating thereto in columns (3), (4) and (5) shall be inserted, namely: -

(3)	(4)	(5)
“(ivb) Transportation of passengers, with or without accompanied baggage, by air, in a helicopter on seat share basis.	2.5	Provided that credit of input tax charged on goods used in supplying the service has not been taken. [Please refer to clause (iv) of paragraph 4 relating to Explanation].”.

- (ii) in column (3), in item (vii), after the brackets and figures “(iva),” the brackets and figures “(ivb),” shall be inserted.
2. This notification shall come into force with effect from the 10th day of October, 2024.

[F.12(1)FD/Tax/2024- 97]

By Order of the Governor,



(Dr. Khushaal Yadav)

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 Chief Commissioner, State Tax, Rajasthan, Jaipur.
2. Additional Chief Secretary to Hon'ble Chief Minister (Taxation).
3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi. [Ref. 07/2024-- Central Tax (Rate)]
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, Information & Public Relations, Jaipur.
9. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.


Joint Secretary to the Government.