

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

NOTIFICATION

Jaipur, dated: **29** January, 2026

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 amendments in this department's notification no. F.12(5)FD/Tax/2025-05, dated the 17th September, 2025, namely:-

In the said notification, -

- (a) in the Schedule II – 9%, after S. No. 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“4A.	2403 19 21, 2403 19 29	Biris”;
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- (b) in the Schedule III – 20%, after S. No. 13 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

“14.	2106 90 20	Pan masala
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris]
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion”;

- (c) the Schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall come into force on the 1st day of February, 2026.

[F.12 (4)FD/Tax/2026 - 23]
By Order of the Governor,



(Nathmal Didel)

Special 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.
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. 19/2025-- Central Tax (Rate)]
4. Chief Commissioner, State Taxes, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Principal Secretary, Finance.
7. PS to Secretary, Finance (Revenue).
8. Director, Information and Public Relations, Rajasthan, Jaipur.
9. Additional Director, Finance (Computer Cell) Department for uploading this notification on website of Finance Department.
10. Senior Deputy Secretary, Finance(Tax), Rajasthan, Jaipur
11. Guard File.



Special Secretary to the Government.