

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

**NOTIFICATION**  
**Jaipur, dated: May 04, 2021**

In exercise of the powers conferred by sub-section (1) of section 50 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) read with section 148 of the said Act, the State Government, 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-39, dated the 29<sup>th</sup> June, 2017, as amended from time to time, namely:—

(i) In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 2, the following shall be inserted, namely: —

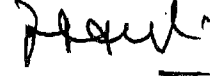
(1)	(2)	(3)	(4)
"3.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
4.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021."



2. This notification shall be deemed to have come into force with effect from the 18<sup>th</sup> day of April, 2021.

[F.12(1)FD/Tax/2021-02]

By Order of the Governor,



(Omkar Mal Rajotiya)

**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. 08/2021 - 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.**