In exercise of the powers conferred by sub-section (3) of section 9 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 further amendments in this department’s notification No. F.12(56)FD/Tax/2017-Pt-I-51 dated the 29th June, 2017, as amended from time to time, namely:-

In the said notification,-

(i) in the Table,-

<table>
<thead>
<tr>
<th>(1)</th>
<th>(2)</th>
<th>(3)</th>
<th>(4)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>12.</strong> Services provided by business facilitator (BF) to a banking company</td>
<td>Business facilitator (BF)</td>
<td><strong>A banking company, located in the taxable territory.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>13.</strong> Services provided by an agent of business correspondent (BC) to business correspondent (BC)</td>
<td>An agent of business correspondent (BC)</td>
<td><strong>A business correspondent, located in the taxable territory.</strong></td>
<td></td>
</tr>
<tr>
<td><strong>14.</strong> Security services (services provided by way of supply of security personnel) provided to a registered person:</td>
<td>Any person other than a body corporate</td>
<td><strong>A registered person, located in the taxable territory.</strong></td>
<td></td>
</tr>
</tbody>
</table>

Provided that nothing contained in this entry shall apply to, -

(i) (a) a Department or Establishment of the Central Government or State Government or Union territory; or
(b) local authority; or
(c) Governmental agencies, which has taken registration under the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;
(ii) in the territory; or
(b) local authority; or
(c) Governmental agencies;
which has taken registration under the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or
(ii) a registered person paying tax under section 10 of the said Act.

(ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
"(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures."

2. This notification shall come into force on the 1st day of January, 2019.

[F.12(56)FD/Tax/2017-Pt.-III-1401
By Order of the Governor,

(Onkar Mal Rajotiya)
Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-
1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD 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. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
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. 29/2018 of Central Tax (Rate)).
4. 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