GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION

JAIPUR, dated : August 22, 2017

In exercise of the powers conferred by sub-section (1) of section 11 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 amendments in this department’s notification number F.12 (56) FD/ Tax/2017-Pt-I-50 dated the 29th June, 2017, namely:-

AMENDMENTS

In the said notification,-

(i) in the table,-

(a) after the existing serial number 9 and entries thereto and before the existing serial number 10 and entries thereto, the following new serial number 9A and entries thereto shall be inserted, namely:-

<table>
<thead>
<tr>
<th>9A</th>
<th>Chapter 99</th>
<th>Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.</th>
<th>Nil</th>
</tr>
</thead>
</table>

(b) after the existing serial number 11 and entries thereto and before the existing serial number 12 and entries thereto, the following new serial numbers 11A and 11B and entries thereto shall be inserted, namely:-

<table>
<thead>
<tr>
<th>11A</th>
<th>Heading 9961 or Heading 9962</th>
<th>Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.</th>
<th>Nil</th>
</tr>
</thead>
<tbody>
<tr>
<td>11B</td>
<td>Heading 9961 or Heading 9962</td>
<td>Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System(PDS) against consideration in the form of commission or margin.</td>
<td>Nil</td>
</tr>
</tbody>
</table>
(c) in column (3) against serial number 35,-

(A) in item (h), for the existing expression “Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme”, the expression “Restructured Weather Based Crop Insurance Scheme (RWCIS)” shall be substituted; and

(B) in item (j), for the existing expression “National Agricultural Insurance Scheme (Rashtriya Krishi BimaYojana)”, the expression “Pradhan Mantri Fasal BimaYojana (PMFBY)” shall be substituted; and

(ii) after the existing clause (ii) of the Explanation, the following new clause (iii) shall be added, namely:-

“(iii) A “Limited Liability Partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (Central Act No. 6 of 2009) shall also be considered as a partnership firm or a firm.”.

[F.12(56)FD/Tax/2017-78]
By Order of the Governor

(Shankar Lal Kumawat)
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.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Finance.
7. PS to Principal Secretary, Law.
8. PS to Secretary, Finance (Revenue).
9. Director, Public Relations, Jaipur.
10. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.

Joint Secretary to the Government