GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION

Jaipur, dated: September 20, 2018

In exercise of the powers conferred by sub-section (1) of section 52 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby notifies that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of half per cent. of the net value of intra-State taxable supplies made through it by other suppliers where the consideration with respect to such supplies is to be collected by the said operator.

[F.12(56)FD/Tax/2017-Pt-II-117]

By Order of the Governor

(Anandhi)

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. 52/2018 of Central Tax)


5. Accountant General, Rajasthan, Jaipur.

6. PS to Additional Chief 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