GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION
Jaipur, dated: October 16, 2018

In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Goods and Services Tax (Eleventh Amendment) Rules, 2018.
(2) They shall be deemed to have come into force with effect from the 23rd October, 2017.

2. Amendment of rule 96.- The existing sub-rule (10) of rule 96 of the Rajasthan Goods and Services Tax Rules, 2017 shall be substituted and shall be deemed to have been substituted by the following, with effect from the 23rd October, 2017, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of this department's notification No. F. 12 (46)FD/Tax/2017-Pt-II-122, dated the 18th October, 2017 or notification No. F. 12 (46)FD/Tax/2017-Pt-II-124 dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate), dated the 23rd October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1321 (E), dated the 23rd October, 2017 or notification No. 78/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E), dated the 13th October, 2017 or notification No. 79/2017-Customs, dated the 13th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1299 (E) dated the 13th October, 2017.”.

[F. 12(46)FD/Tax/2017-Pt-V-122]
By Order of the Governor,

(Amandhi)
Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-
1. Superintendnet, 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. 53/2018 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