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 (Twelfth Amendment) Rules, 2018.

(2) They shall be deemed to have come into force with effect from the 9th October, 2018.

2. Amendment of rule 89.- The existing sub-rule (4B) of rule 89 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, shall be substituted and shall be deemed to have been substituted by the following, with effect from the 9th October, 2018, namely:-

“(4B) Where the person claiming refund of unutilised input tax credit on account of zero rated supplies without payment of tax has—

(a) received supplies on which the supplier has availed the benefit of this department’s notification number F.12(46)FD/Tax/2017-Pt-II-124, dated the 23rd October, 2017 or notification number 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

(b) availed the benefit of 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,

the refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”.

3. Amendment of rule 96.- The existing sub-rule (10) of rule 96 of the said rules shall be substituted and shall be deemed to have been substituted by the following, with effect from the 9th October, 2018, namely:-

“(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have.”
(a) received supplies on which the benefit of this department's notification number F.12(46)FD/Tax/2017-Pt-II-122, dated the 18th October, 2017, except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme or notification number F.12(46)FD/Tax/2017-Pt-II-124, dated the 23rd October, 2017 or notification number 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 has been availed; or

(b) availed the benefit under notification number 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 except so far it relates to receipt of capital goods by such person against Export Promotion Capital Goods Scheme.”.

[F.12(46)FD/Tax/2017-Pt-V-123]
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. 54/2018 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