In exercise of the powers conferred by sub-section (2) of section 23 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), hereinafter referred to as the said Act, the State Government, on the recommendations of the Council and in supersession of this department's notification number F.12(46)FD/Tax/2017-Pt-II-86, dated 15th September, 2017, except as respects things done or omitted to be done before such supersession, hereby specifies the categories of casual taxable persons (hereinafter referred to as ‘such persons’) who shall be exempted from obtaining registration under the said Act,-

(i) such persons making inter-State taxable supplies of handicraft goods as defined in the “Explanation” in notification number F.12(56)FD/Tax/2017-pt-II-77, dated 26th July, 2018, and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the table contained in the said notification;

or

(ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the table given below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process.

Table

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Products</th>
<th>HSN Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
<tr>
<td>1.</td>
<td>Leather articles (including bags, purses, saddlery, harness, garments)</td>
<td>4201, 4202, 4203</td>
</tr>
<tr>
<td>2.</td>
<td>Carved wood products (including boxes, inlay work, cases, casks)</td>
<td>4415, 4416</td>
</tr>
<tr>
<td>3.</td>
<td>Carved wood products (including table and kitchenware)</td>
<td>4419</td>
</tr>
<tr>
<td>4.</td>
<td>Carved wood products</td>
<td>4420</td>
</tr>
<tr>
<td>5.</td>
<td>Wood turning and lacquer ware</td>
<td>4421</td>
</tr>
<tr>
<td>6.</td>
<td>Bamboo products [decorative and utility items]</td>
<td>46</td>
</tr>
<tr>
<td>7.</td>
<td>Grass, leaf and reed and fibre products, mats, pouches, wallets</td>
<td>4601, 4602</td>
</tr>
<tr>
<td>8.</td>
<td>Paper mache articles</td>
<td>4823</td>
</tr>
<tr>
<td>9.</td>
<td>Textile (handloom products)</td>
<td>including 50, 58, 62, 63</td>
</tr>
</tbody>
</table>
10. Textiles hand printing 50, 52, 54
11. Zari thread 5605
12. Carpet, rugs and durries 57
13. Textiles hand embroidery 58
14. Theatre costumes 61, 62, 63
15. Coir products (including mats, mattresses) 5705, 9404
16. Leather footwear 6403, 6405
17. Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand) 6802
18. Stones inlay work 68
19. Pottery and clay products, including terracotta 6901, 6909, 6911, 6912, 6913, 6914
20. Metal table and kitchen ware (copper, brass ware) 7418
21. Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74 8306
22. Metal bidriware 8306
23. Musical instruments 92
24. Horn and bone products 96
25. Conch shell crafts 96
26. Bamboo furniture, cane/Rattan furniture 94
27. Dolls and toys 9503
28. Folk paintings, madhubani, patchitra, Rajasthan miniature 97

Provided that such persons are availing the benefit of notification No. 03/2018 – Integrated Tax, dated the 22th October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1052(E), dated the 22 October, 2018.

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

2. Such persons mentioned in the preceding paragraph shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Rajasthan Goods and Services Tax Rules, 2017.

[F.12(56)FD/Tax/2017-pt-II-124]
By Order of the Governor,

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. 56/2018 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