GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION
Jaipur, dated: October 18, 2017

In exercise of the powers conferred by section 147 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 the supplies of goods listed in column (2) of the table below as deemed exports, namely:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Description of supply</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Supply of goods by a registered person against Advance Authorisation</td>
</tr>
<tr>
<td>2.</td>
<td>Supply of capital goods by a registered person against Export Promotion Capital Goods Authorisation</td>
</tr>
<tr>
<td>3.</td>
<td>Supply of goods by a registered person to Export Oriented Unit</td>
</tr>
<tr>
<td>4.</td>
<td>Supply of gold by a bank or Public Sector Undertaking specified in the notification No. 50/2017-Customs, dated the 30th June, 2017 (as amended from time to time) against Advance Authorisation.</td>
</tr>
</tbody>
</table>

Explanation:
For the purposes of this notification,-

1. “Advance Authorisation” means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.

2. Export Promotion Capital Goods Authorisation means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.

3. “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20.

[F.12(46)FD/Tax/2017-Pt.-II-122]
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