GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION

JAIPUR, dated: November 15, 2017

In exercise of the powers conferred by section 148 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the case may be, that class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in FORM GSTR-1 effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Quarter for which the details in FORM GSTR-1 are furnished</th>
<th>Time period for furnishing the details in FORM GSTR-1</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>July - September, 2017</td>
<td>31st December, 2017</td>
</tr>
<tr>
<td>2</td>
<td>October - December, 2017</td>
<td>15th February, 2018</td>
</tr>
<tr>
<td>3</td>
<td>January - March, 2018</td>
<td>30th April, 2018</td>
</tr>
</tbody>
</table>

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the Act, for the months of July, 2017 to March, 2018 shall be subsequently notified.

[F. No. 12(46) FD/Tax/2017-Pt.-II-140]

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(e) 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