GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION

JAIPUR, dated: November 15, 2017

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), the State Government, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act.

[F. No. 12(46) FD/Tax/2017-Pt.-II-142]
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