GOVERNMENT OF RAJASTHAN  
FINANCE DEPARTMENT  
(TAX DIVISION)  

NOTIFICATION  
Jaipur, June 30, 2017

In exercise of the powers conferred by sub-section (1) and sub-section (2) of section 10 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, hereby prescribes that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed seventy five lakh rupees, may opt to pay, in lieu of the State tax payable by him, an amount calculated at the rate of,-

(i) One per cent. of the turnover in State in case of a manufacturer,
(ii) two and a half per cent. of the turnover in State in case of persons engaged in making supplies referred to in clause (b) of paragraph 6 of Schedule II of the said Act, and
(iii) half per cent. of the turnover in State in case of other suppliers:

Provided that a registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table:-

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Tariff item, sub-heading, heading or Chapter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2105 00 00</td>
<td>Ice cream and other edible ice, whether or not containing cocoa.</td>
</tr>
<tr>
<td>2.</td>
<td>2106 90 20</td>
<td>Pan masala</td>
</tr>
<tr>
<td>3.</td>
<td>24</td>
<td>All goods, i.e. Tobacco and manufactured tobacco substitutes</td>
</tr>
</tbody>
</table>

Explanation:

(1) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (Central Act No. 51 of 1975).

(2) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (Central Act No. 51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

This notification shall come into force with effect from the 1st day of July, 2017.

[No.F.12(56)FD/Tax/2017–58]  
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 Principal 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 Government