

**GOVERNMENT OF RAJASTHAN  
FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, dated: July 26, 2018**

In exercise of the powers conferred by sub-section (1) of section 11 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in this department's notification number F. 12(56)FD/Tax/2017-Pt-I-41 dated 29<sup>th</sup> June, 2017, as amended from time to time, with effect from 27 July, 2018, namely:-

**AMENDMENTS**

In the Schedule of the said notification, -

- (i) after the existing serial number 92 and entries thereto, the following new serial number 92A and entries thereto shall be inserted, namely:-

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92A.	1401	Sal leaves, siali leaves, sisal leaves, sabai grass
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- (ii) after the existing serial number 93A and entries thereto, the following new serial number 93B and entries thereto shall be inserted, namely:-

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93B.	1404 90 90	Vegetable materials, for manufacture of jhadoo or broom sticks
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”

- (iii) for the existing serial number 102A and entries thereto, the following shall be substituted, namely:-

“

102A.	2306	De-oiled rice bran Explanation: The exemption applies to de-oiled rice bran falling under heading 2306 with effect from 25 <sup>th</sup> January, 2018
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”

- (iv) after the existing serial number 114 and entries thereto, the following new serial numbers 114A and 114B and entries thereto shall be inserted, namely:-

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114A.	44 or 68	Deities made of stone, marble or wood
114B.	46	Khali Dona; goods made of sal leaves, siali leaves, sisal leaves, sabai grass, including sabai grass rope

”

- (v) for the existing serial number 117 and entries thereto, the following shall be substituted, namely:-

“

117.	48 or 4907 or 71	Rupee notes or coins when sold to Reserve Bank of India or the Government of India
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”

*A.*

- (vi) after the existing serial number 132 and entries thereto, the following new serial number 132A and entries thereto shall be inserted, namely:-

132A.	53	Coir pith compost other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
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- (vii) after the existing serial number 146 and entries thereto, the following new serial number 146A and entries thereto shall be inserted, namely:-

146A.	9619 00 10 or 9619 00 20	Sanitary towels (pads) or sanitary napkins; tampons
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- (viii) after the existing serial number 151 and entries thereto, the following new serial number 152 and entries thereto shall be inserted, namely:-

152.	Any Chapter except 71	Rakhi (other than those made of goods falling under Chapter 71)
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[F.12(56)FD/Tax/2017-pt-III-75]

By Order of the Governor,

  
(Anandhi)

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. 19/2018 of Central Tax (Rate)**).
4. Commissioner, State Tax, Rajasthan, Jaipur.
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. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
11. Guard File.



**Joint Secretary to Government**