

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

NOTIFICATION

Jaipur, dated: January 25, 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 being satisfied that it is necessary in the public interest so to do, 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-50 dated 29th June, 2017, as amended from time to time, namely:-

AMENDMENTS

In the Table of said notification,-

- (a) against serial number 3, in column (3), after the existing expression “a Governmental authority”, the expression “or a Government Entity” shall be inserted;
- (b) after the existing serial number 3 and entries thereto, the following new serial number 3A and entries thereto shall be inserted, namely:-

3A	Chapter 99	Composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent. of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution.	Nil	Nil
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- (c) against serial number 16, in column (3), for the existing expression “one year”, the expression “three years” shall be substituted;
- (d) after the existing serial number 19 and entries thereto, the following new serial numbers 19A and 19B and entries thereto shall be inserted, namely: -

19A	Heading 9965	Services by way of transportation of goods by an aircraft from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 th day of September, 2018.
19B	Heading 9965	Services by way of transportation of goods by a vessel from customs station of clearance in India to a place outside India.	Nil	Nothing contained in this serial number shall apply after the 30 th day of September, 2018.

- (e) against serial number 22, in column (3), after the existing item (b), the following new item (c) shall be inserted, namely:-

“(c) motor vehicle for transport of students, faculty and staff, to a person providing services of transportation of students, faculty and staff to an educational institution providing services by way of pre-school education and education upto higher secondary school or equivalent.”;

- (f) after the existing serial number 29 and entries thereto, the following new serial number 29A and entries thereto shall be inserted, namely:-

29A	Heading 9971 or Heading 9991	Services of life insurance provided or agreed to be provided by the Naval Group Insurance Fund to the personnel of Coast Guard under the Group Insurance Schemes of the Central Government.	Nil	Nil
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- (g) against serial number 36, in column (3), in item (c), for the existing expression “fifty thousand”, the expression “two lakhs” shall be substituted;

- (h) after the existing serial number 36 and entries thereto, the following new serial number 36A and entries thereto shall be inserted, namely:-

36A	Heading 9971 or Heading 9991	Services by way of reinsurance of the insurance schemes specified in serial number 35 or 36.	Nil	Nil
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- (i) after the existing serial number 39 and entries thereto, the following new serial number 39A and entries thereto shall be inserted, namely:-

39A	Heading 9971	<p>Services by an intermediary of financial services located in a multi services SEZ with International Financial Services Centre (IFSC) status to a customer located outside India for international financial services in currencies other than Indian rupees (INR).</p> <p><i>Explanation:</i> For the purposes of this entry, the intermediary of financial services in IFSC is a person,-</p> <p>(i) who is permitted or recognised as such by the Government of India or any Regulator appointed for regulation of IFSC; or</p> <p>(ii) who is treated as a person resident outside India under the Foreign Exchange Management</p>	Nil	Nil
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		(International Financial Services Centre) Regulations, 2015; or (iii) who is registered under the Insurance Regulatory and Development Authority of India (International Financial Service Centre) Guidelines, 2015 as IFSC Insurance Office; or (iv) who is permitted as such by Securities and Exchange Board of India (SEBI) under the Securities and Exchange Board of India (International Financial Services Centres) Guidelines, 2015.		
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(j) against serial number 45, in column (3),-

(i) in item (a), after the existing sub-item (ii), the following new sub-item (iii) shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;”;

(ii) in item (b), after the existing sub-item (iii), the following new sub-item (iv) shall be inserted, namely:-

“(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;”;

(iii) in item (c), after the existing sub-item (ii), the following new sub-item (iii) shall be inserted, namely:-

“(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity.”;

(k) after the existing serial number 53 and entries thereto, the following new serial number 53A and entries thereto shall be inserted, namely:-

53A	Heading 9985	Services by way of fumigation in a warehouse of agricultural produce.	Nil	Nil
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(l) against serial number 54, in column (3), after the existing item (g), the following new item (h) shall be inserted, namely:-

“(h) services by way of fumigation in a warehouse of agricultural produce.”;

(m) against serial number 60, in column (3), the existing expression “the Ministry of External Affairs,” shall be deleted;

(n) after the existing serial number 65 and entries thereto, the following new serial number 65A and entries thereto shall be inserted, namely:-

65A	Heading 9991	Services by way of providing information under the Right to Information Act, 2005 (Central Act No. 22 of 2005).	Nil	Nil
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- (o) against serial number 66, in column (3),-
- (i) after the existing item (a), the following new item (aa) shall be inserted, namely:-
“(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee.”;
 - (ii) in item (b),-
 - (A) in sub-item (iv), the existing expression “upto higher secondary:” shall be deleted;
 - (B) after sub-item (iv), so amended, the following new sub-item (v) shall be inserted, namely:-
“(v) supply of online educational journals or periodicals.”;
 - (C) in the proviso, for the existing expression “entry (b)”, the expression “sub-items (i), (ii) and (iii) of item (b)” shall be substituted;
 - (D) after the existing proviso, the following new proviso shall be inserted, namely:-
“Provided further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of,-
(i) pre-school education and education upto higher secondary school or equivalent; or
(ii) education as a part of an approved vocational education course.”;
- (p) against serial number 77, in column (3), in item (c), for the existing expression “five thousand”, the expression “seven thousand five hundred” shall be substituted;
- (q) against serial number 81, for the existing entry in column (3), the following entry shall be substituted, namely: -
“Services by way of right to admission to,-
(a) circus, dance, or theatrical performance including drama or ballet;
(b) award function, concert, pageant, musical performance or any sporting event other than a recognised sporting event;
(c) recognised sporting event;
(d) planetarium,
where the consideration for right to admission to the events or places as referred to in items (a), (b), (c) or (d) above is not more than Rs 500 per person.”.

[F.12(56)FD/Tax/2017-Pt.-II-167]

By Order of the Governor

(Shankar Lal Kumawat)

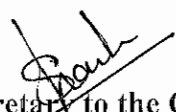
Joint Secretary to the Government

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 **(Ref. 02/2018 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. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.
11. Guard File.


Joint Secretary to the Government