

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

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

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 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 amendment in this department's notification number F. 12(56)FD/Tax/2017-Pt-I-44 dated 29th June, 2017, with effect from 27 July, 2018, namely:-

AMENDMENT

In the said notification, in the opening paragraph, the following proviso shall be inserted, namely:-

“Provided that,-

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1st day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
- (ii) in respect of said goods, the accumulated input tax credit lying unutilised in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received upto the 31st day of July 2018, shall lapse.”.

[F.12(56)FD/Tax/2017-pt-III-76]
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. 20/2018 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