

**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 9 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-40, dated the 29th June, 2017, as amended from time to time, namely:-

AMENDMENTS

In the said notification,-

(A) in Schedule I - 2.5%,

- (i) after the existing serial number 76 and entries thereto, the following new serial number 76A and entries thereto shall be inserted, namely: -

76A	13	Tamarind kernel powder
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- (ii) after the existing serial number 78 and entries thereto, the following new serial number 78A and entries thereto shall be inserted, namely:-

78A	1404 or 3305	Mehendi paste in cones
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- (iii) after the existing serial number 103A and entries thereto, the following new serial number 103B and entries thereto shall be inserted, namely: -

103B	2302	Rice bran (other than de-oiled rice bran)
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- (iv) in serial number 165, in column (3), the existing expression "to household domestic consumers or" shall be deleted;

- (v) after the existing serial number 165 and entries thereto, the following new serial number 165A and entries thereto shall be inserted, namely: -

165A	2711 12 00 2711 13 00, 2711 19 00	Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers
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- (vi) in serial number 198A, for the existing entry in column (3), the entry "Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork" shall be substituted;



- (vii) in serial number 219A, for the existing entry in column (3), the entry "Corduroy fabrics, velvet fabrics" shall be substituted;
- (viii) in serial number 224A, for the existing entry in column (2), the entry "6309 or 6310" shall be substituted;
- (ix) after the existing serial number 243 and entries thereto, the following new serial number 243A and entries thereto shall be inserted, namely:-

243A	88 or Any other chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads
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(B) in Schedule II - 6%,-

- (i) after the existing serial number 32A and entries thereto, the following new serial number 32AA and entries thereto shall be inserted, namely:-

32AA	1704	Sugar boiled confectionery
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- (ii) after the existing serial number 46A and entries thereto, the following new serial number 46B and entries thereto shall be inserted, namely: -

46B	2201	Drinking water packed in 20 litres bottles
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- (iii) in serial number 56, for the existing entry in column (2), the entry "28 or 38", shall be substituted;

- (iv) after the existing serial number 57A and entries thereto, the following new serial number 57B and entries thereto shall be inserted, namely:-

57B	2809	Fertilizer grade phosphoric acid
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- (v) in serial number 59, for the existing entry in column (2), the entry "29 or 3808 93" shall be substituted;

- (vi) after the existing serial number 78 and entries thereto, the following new serial number 78A and entries thereto shall be inserted, namely:-

78A	3808	The following Bio-pesticides, namely -
		1 Bacillus thuringiensis var. israelensis
		2 Bacillus thuringiensis var. kurstaki
		3 Bacillus thuringiensis var. galleriae
		4 Bacillus sphaericus
		5 Trichoderma viride
		6 Trichoderma harzianum
		7 Pseudomonas fluorescens



		8	Beauveria bassiana
		9	NPV of Helicoverpa armigera
		10	NPV of Spodoptera litura
		11	Neem based pesticides
		12	Cymbopogon

- (vii) after the existing serial number 80 and entries thereto, the following new serial number 80A and entries thereto shall be inserted, namely:-

80A	3826	Bio-diesel
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- (viii) for the existing serial number 99A and entries thereto, the following serial numbers and the entries thereto shall be substituted, namely: -

99A	4418	Bamboo wood building joinery
99B	4419	Tableware and Kitchenware of wood

- (ix) the existing serial number 103 and entries thereto shall be deleted;
- (x) the existing serial number 104 and entries thereto shall be deleted;
- (xi) in serial number 133, in column (3), after the existing expression "Absorbent cotton wool", the expression "[except cigarette filter rods]" shall be added;
- (xii) in serial number 147, for the existing entry in column (3), the entry "Woven pile fabrics and chenille fabrics except Corduroy fabrics, velvet fabric, other than fabrics of heading 5802 or 5806" shall be substituted;
- (xiii) after the existing serial number 195A, and entries thereto, the following new serial number 195B and entries thereto shall be inserted, namely:-

195B	8424	Sprinklers; drip irrigation system including laterals; mechanical sprayers
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(C) in Schedule III - 9%, -

- (i) in serial number 3, in column (3), after the existing expression "derived from vegetable products", the the expression "[other than tamarind kernel powder]" shall be added;
- (ii) in serial number 12, in column (3), for the existing expression "groundnut sweets and gajak", the expression "groundnut sweets, gajak and sugar boiled confectionery" shall be substituted;
- (iii) in serial number 24, in column (3), after the existing expression "matter nor flavoured", the expression "[other than Drinking water packed in 20 litres bottles]" shall be added;
- (iv) in serial number 39, in column (3), after the existing expression "other Rate Schedules for goods", the expression "including Fertilizer grade Phosphoric acid" shall be added;

- (v) in serial number 59, for the existing entry in column (3), the entry "Preparations for use on the hair [except Mehendi paste in Cones] shall be substituted;
- (vi) in serial number 87, in column (3), after the existing expression "and similar products", the expression "[other than bio-pesticides mentioned against S. No. 78A of schedule -II]" shall be added;
- (vii) the existing serial number 99 and entries thereto shall be deleted;
- (viii) in serial number 137F, in column (3), after the existing expression "shingles and shakes", the expression "[other than bamboo wood building joinery]" shall be added;
- (ix) after the existing serial number 163 and entries thereto, the following new serial number 163A and entries thereto shall be inserted, namely:-

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163A	56012200	Cigarette Filter rods
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- (x) for the existing serial number 236A and entries thereto, the following serial number and entries thereto shall be substituted, namely: -

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236A	7323 9410	Ghamella
236B	7324	Sanitary ware and parts thereof, of iron and steel

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- (xi) in serial number 325, for the existing entry in column (3), the entry "Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines [other than sprinklers; drip irrigation systems including laterals; mechanical sprayer; nozzles for drip irrigation equipment or nozzles for sprinklers]" shall be substituted;
- (xii) after the existing serial number 399 and entries thereto, the following new serial number 399A and entries thereto shall be inserted, namely:-

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399A	8702	Buses for use in public transport which exclusively run on Bio-fuels
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(D) in Schedule IV - 14%,-

- (i) in serial number 164, for the existing entry in column (3), the entry "Motor vehicles for the transport of ten or more persons, including the driver [other than buses for use in public transport, which exclusively run on Bio-fuels]" shall be substituted;
- (ii) after the existing serial number 228, and entries thereto, the following new serial number 229 and entries thereto shall be inserted, namely:-

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229	Any Chapter	Actionable claim in the form of chance to win in betting, gambling, or horse racing in race club
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(E) in Schedule V - 1.5%,-

- (i) the existing serial number 2 and entries thereto shall be deleted;
- (ii) in serial number 3, for the existing entry in column (3), the entry "Semi-precious stones, whether or not worked or graded but not strung, mounted or set; semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly shaped]" shall be substituted;
- (iii) in serial number 4, for the existing entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed semi-precious stones, temporarily strung for convenience of transport]" shall be substituted;
- (iv) in serial number 13, in column (3), the existing expression "[other than bangles of lac/shellac]" shall be deleted;
- (v) in serial number 17, in column (3), for the existing entry, the entry "Imitation jewellery [other than bangles of lac/shellac]" shall be substituted.

(F) in Schedule VI - 0.125%,-

- (i) in serial number 1, for the existing entry in column (3), the entry "All goods" shall be substituted;
- (ii) in serial number 2, for the existing entry in column (3), the entry "Semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (iii) after the existing serial number 2, and entries thereto, the following new serial number 2A and entries thereto shall be inserted, namely: -

2A	7103	Precious stones (other than diamonds), ungraded precious stones (other than diamonds)
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- (iv) in serial number 3, for the existing entry in column (3), the entry "Synthetic or reconstructed semi-precious stones, unworked or simply sawn or roughly shaped" shall be substituted;
- (v) after the existing serial number 3 and entries thereto, the following new serial number 4 and entries thereto shall be inserted, namely: -

4	7104	Synthetic or reconstructed precious stones
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2. The notification shall come into force on the 25th January, 2018.

[F.12(S6)FD/Tax/2017-Pt.-11-171]


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. 06/2018 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