

**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) read with sub-section (3) of section 11 of the said Act, 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-III-136, dated the 14th November, 2017, namely:-

AMENDMENTS

In the said notification,-

(1) in the Table,-

(a) against serial number 1,-

(i) in column (2), for the existing entry, the following entry shall be substituted, namely:-

“Public funded research institution or a University or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital”; and

(ii) in column (4), for the existing expression “Department of Scientific and Research”, the expression “Department of Scientific and Industrial Research” shall be substituted;

(b) against serial numbers 2, in column (4), for the existing expression “Department of Scientific and Research”, the expression “Department of Scientific and Industrial Research” shall be substituted; and

(c) against serial numbers 4, in column (4), for the existing expression “Department of Scientific and Research”, the expression “Department of Scientific and Industrial Research” shall be substituted; and

(2) after the Table, the existing *Explanation* shall be numbered as *Explanation 1* thereof and after *Explanation 1*, so numbered, the following new *Explanation 2* shall be inserted, namely: -

“*Explanation 2*: For the the purposes of this notification, exemption would be in line with the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 51/96- Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 303(E), dated the 23rd July, 1996 and is applicable with effect from the 15th November, 2017.”.

[F.12(56)FD/Tax/2017-Pt.-II-174]

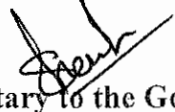
By Order of the Governor

(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. 09/2018 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