

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

NOTIFICATION

Jaipur, dated: July 06, 2020

In exercise of the powers conferred by section 164 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 rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

1. These rules may be called the Rajasthan Goods and Services Tax (Seventh Amendment) Rules, 2020.

2. In the Rajasthan Goods and Services Tax Rules, 2017, with effect from the 01st day of April, 2020, in rule 7, for the Table, the following Table shall be substituted, namely:-

“Table

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent. of the turnover in the State or Union territory
2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	two and a half per cent. of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent. of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent. of the turnover of supplies of goods and services in the State or Union territory.”.

3. In the said rules, with effect from 20th February, 2020, in rule 109A:-
(i) in clause (a) of sub-rule (1):-

- (a) for the words “Additional Commissioner”, the words “Special Commissioner” shall be substituted.
- (b) for the words “Joint Commissioner”, the words “Additional Commissioner” shall be substituted.
- (ii) in clause (b) of sub-rule (1):-
- (a) for the words “Joint Commissioner”, the words “Additional Commissioner” shall be substituted.
- (b) for the words “Deputy or Assistant Commissioner or State Tax Officer”, the words “Joint or Deputy or Assistant Commissioner” shall be substituted.
- (iii) in clause (a) of sub-rule (2):-
- (a) for the words “Additional Commissioner”, the words “Special Commissioner” shall be substituted.
- (b) for the words “Joint Commissioner”, the words “Additional Commissioner” shall be substituted.
- (iv) in clause (b) of sub-rule (2):-
- (a) for the words “Joint Commissioner”, the words “Additional Commissioner” shall be substituted.
- (b) for the words “Deputy or Assistant Commissioner or State Tax Officer”, the words “Joint or Deputy or Assistant Commissioner” shall be substituted.

[F.12 (46) FD/Tax/2017 Pt-III-199]

By Order of the Governor,


(NISHANT JAIN)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur 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.
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. 50/2020 - Central Tax]
4. Chief Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Finance.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.


Joint Secretary to the Government.