

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

**NOTIFICATION**

**Jaipur, dated: December 30, 2022**

In exercise of the powers conferred by sub-section (3) 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 further amendments in the notification of the Government of Rajasthan No. F.12(56)FD/Tax/2017-Pt-I-43 dated the 29<sup>th</sup> June 2017, namely:-

In the said notification, in the Table, for S. No. 3A and the entries relating thereto, the following entries shall be substituted, namely:-

" 3A.	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential oils other than those of citrus fruit namely: - a) Of peppermint (Mentha piperita); b) Of other mints : Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate), Mentha arvensis	Any Unregistered Person	Any Registered Person";
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2. This notification shall come into force on the 1<sup>st</sup> day of January, 2023.

[F.12 (15) FD/TAX/2022-89]

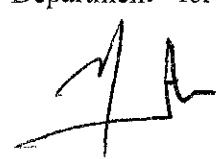
By Order of the Governor,

  
(Namrata Vrishni)

**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. 14 /2022-- Central Tax(Rate) ]
4. Chief Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Principal 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.**

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

**NOTIFICATION**

**Jaipur, dated: December 30, 2022**

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 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 further to amend the notification of the Government of Rajasthan No. F.12(56)FD/Tax/2017-Pt-I-50 dated the 29<sup>th</sup> June, 2017, namely:—

In the said notification,

(i) against S.No. 12, in column (3), after the entry, the following explanation shall be inserted, namely-

“Explanation. - For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -

- i. the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence and;
- ii. such renting is on his own account and not that of the proprietorship concern.”;

(ii) S.No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 01<sup>st</sup> January, 2023.

[F.12 (15) FD/TAX/2022-90]

By Order of the Governor,



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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. 15/2022-- Central Tax(Rate) ]
4. Chief Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Principal Secretary, Finance.
7. PS to Secretary, Finance (Revenue).
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**Joint Secretary to the Government.**

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

**NOTIFICATION**

**Jaipur, dated: December 30, 2022**

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, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Rajasthan No. F.12(56)FD/Tax/2017-Pt-I-41 dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, in the Schedule, -

- (i) against S. No. 102, in column (3), for the entry, the following entry shall be substituted, namely: -

“Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, wheat bran and de-oiled cake [other than rice bran]”;

- (ii) after S. No. 102B and the entries relating thereto, following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
“102C	2302, 2309	Husk of pulses including Chilka, Concentrates including chuni/churi, Khanda”;

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2023.

[F.12 (15) FD/TAX/2022-88]

By Order of the Governor,

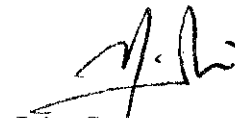


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2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi. [Ref. 13/2022-- Central Tax(Rate) ]
4. Chief Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
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**Joint Secretary to the Government.**

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

**NOTIFICATION**

Jaipur, dated December 31, 2022

In exercise of the powers conferred by sub-section (2A) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No.9 of 2017), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this department's notification number F.12 (11) FD/Tax/2022-103 dated 23.02.2022, as amended from time to time, with immediate effect, namely:-

**AMENDMENT**

In the said notification,-

1. **Amendment of Clause 4.-** In clause 4 after the existing Explanation (1)(a), the following proviso shall be added namely,-  
“Provided that applicants who have submitted willingness upto 31.12.2022 shall be eligible for choosing option as per clause 19 of the procedure as notified by Commissioner, Commercial Taxes vide notification No.F.16(752) VAT / Tax / CCT / 2022-23 / Part-I / 1329 dated 09.03.2022 upto 31.01.2023 and all other conditions of the Scheme and the said notification shall duly be applicable.”

[F.12(97)FD/Tax/2017-Pt-I-91]


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(Namrata Vrishni)

Joint Secretary to the Government

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2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.
5. PS to Principal Secretary; Finance.
6. PS to Secretary, Finance (Revenue).
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Joint Secretary to the Government.

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

**NOTIFICATION**

Jaipur, dated December 31, 2022

In exercise of the powers conferred by sub-section (2A) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No.9 of 2017), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this department's notification number F.12 (11) FD/Tax/2022-104 dated 23.02.2022, as amended from time to time, with immediate effect, namely:-

**AMENDMENT**

In the said notification,-

1. **Amendment of Clause 4.-** In clause 4 after the existing Explanation (1)(a), the following proviso shall be added namely,-

“Provided that applicants who have submitted willingness upto 31.12.2022 shall be eligible for choosing option as per clause 19 of the procedure as notified by Commissioner, Commercial Taxes vide notification No.F.16(752) VAT / Tax / CCT / 2022-23 / Part-I / 1329 dated 09.03.2022 upto 31.01.2023 and all other conditions of the Scheme and the said notification shall duly be applicable.”

[F.12(97)FD/Tax/2017-Pt-I-92]

By Order of the Governor,

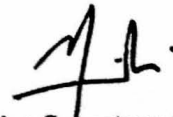


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**GOVERNMENT OF RAJASTHAN  
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**NOTIFICATION**

**Jaipur, dated: December 30, 2022**

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 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 further amendments in the notification of the Government of Rajasthan. No. F.12(56)FD/Tax/2017-Pt-I-40, dated the 29<sup>th</sup> June, 2017, namely:-

In the said notification, -

A. in Schedule I – 2.5%, -

i. against S.No. 102A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)”;

ii. against S.No. 103A, in column (3), for the entry, the following entry shall be substituted, namely: -

“Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants [other than aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and additives, husk of pulses including chilka, concentrates including chuni or churi, khanda, wheat bran, de-oiled cake]”;

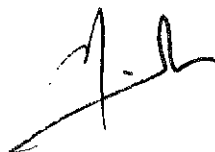
B. in Schedule II – 6%,

i. against S.No. 48, in column (3), for the entry, the following entry shall be substituted, namely: -

“Fruit pulp or fruit juice based drinks [other than Carbonated Beverages of Fruit Drink or Carbonated Beverages with Fruit Juice]”;

ii. against S.No. 180, in column (3), for the entry, the following entry shall be substituted, namely: -

“Mathematical boxes, geometry boxes and colour boxes”;



C. in Schedule III – 9%, against S.No. 25, in column (3), for the entry, the following entry shall be substituted, namely: -

“Ethyl alcohol and other spirits, denatured, of any strength [other than ethyl alcohol supplied to Oil Marketing Companies or Petroleum refineries for blending with motor spirit (petrol)]”;

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2023.

[F.12 (15) FD/TAX/2022-87]

By Order of the Governor,

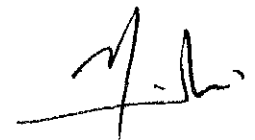


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