



सत्यमेव जयते

राजस्थान राजपत्र
विशेषांक

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RAJASTHAN GAZETTE
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राज्यपाल, राजस्थान के अध्यादेश।

LAW (LEGISLATIVE DRAFTING) DEPARTMENT

(GROUP-II)

NOTIFICATION

Jaipur, December 30, 2019

No. F.4(8)Vidhi/2/2019.- The following Ordinance made and promulgated by the Governor of the State of Rajasthan on the 28th day of December, 2019 is hereby published for general information:-

**THE RAJASTHAN GOODS AND SERVICES TAX (AMENDMENT) ORDINANCE,
2019**

(Ordinance No. 5 of 2019)

(Made and promulgated by the Governor on the 28th day of December, 2019)

An

Ordinance

further to amend the Rajasthan Goods and Services Tax Act, 2017.

Whereas, the Rajasthan State Legislative Assembly is not in session and the Governor of the State of Rajasthan is satisfied that circumstances exist which render it necessary for him to take immediate action;

Now, therefore, the Governor in exercise of the powers conferred on him by clause (1) of Article 213 of the Constitution of India, hereby promulgates in the Seventieth Year of the Republic of India, the following Ordinance, namely:-

1. Short title and commencement.- (1) This Ordinance may be called the Rajasthan Goods and Services Tax (Amendment) Ordinance, 2019.

(2) Save as otherwise provided, the provisions of this Ordinance shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Ordinance and any reference in any such provision to the commencement of this Ordinance shall be construed as a reference to the coming into force of that provision.

2. Amendment of section 2, Rajasthan Act No. 9 of 2017.- In clause (4) of section 2 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), hereinafter referred to as the principal Act, after the existing expression "the Appellate Authority for Advance Ruling," and before the existing expression "the Appellate Authority", the expression "the National Appellate Authority for Advance Ruling," shall be inserted.

3. Amendment of section 10, Rajasthan Act No. 9 of 2017.- In section 10 of the principal Act,-

- (i) in sub-section (1), after the existing second proviso, the following Explanation shall be added, namely:-

“**Explanation.-** For the purposes of second proviso, the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount shall not be taken into account for determining the value of turnover in State.”;

- (ii) in sub-section (2),-

- (a) in clause (d), the existing word “and” occurring at the end shall be deleted;
 (b) in clause (e), for the existing punctuation mark ":" occurring at the end, the expression "; and" shall be substituted;

- (c) after clause (e) so amended, the following clause shall be added, namely:-

“(f) he is neither a casual taxable person nor a non-resident taxable person.”;

- (iii) after the existing sub-section (2) and before the existing sub-section (3), the following sub-section shall be inserted, namely:-

“(2A) Notwithstanding anything to the contrary contained in this Act, but subject to the provisions of sub-sections (3) and (4) of section 9, a registered person, not eligible to opt to pay tax under sub-section (1) and sub-section (2), whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9, an amount of tax calculated at such rate as may be prescribed, but not exceeding three per cent of the turnover in State, if he is not-

- (a) engaged in making any supply of goods or services which are not leviable to tax under this Act;
 (b) engaged in making any inter-State outward supplies of goods or services;
 (c) engaged in making any supply of goods or services through an electronic commerce operator who is required to collect tax at source under section 52;
 (d) a manufacturer of such goods or supplier of such services as may be notified by the Government on the recommendations of the Council; and
 (e) a casual taxable person or a non-resident taxable person:

Provided that where more than one registered person are having the same Permanent Account Number issued under the Income-tax Act, 1961 (Central Act No. 43 of 1961), the registered person shall not be eligible to opt for the scheme under this sub-section unless all such registered persons opt to pay tax under this sub-section.”;

- (iv) in sub-section (3), for the existing expression “under sub-section (1)” wherever occurring, the expression "under sub-section (1) or sub-section (2A), as the case may be," shall be substituted;
 (v) in sub-section (4), for the existing expression “sub-section (1)”, the expression "sub-section (1) or sub-section (2A), as the case may be," shall be substituted;
 (vi) in sub-section (5), for the existing expression “under sub-section (1)”, the expression "under sub-section (1) or sub-section (2A), as the case may be," shall be substituted; and
 (vii) after the existing sub-section (5), the following Explanations shall be added, namely:-

“**Explanation 1.-** For the purposes of computing aggregate turnover of a person for determining his eligibility to pay tax under this section, the expression “aggregate turnover” shall include the value of supplies made by such person from the 1st day of April of a financial year up to the date when he becomes liable for registration under this Act, but shall

not include the value of exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.

Explanation 2.- For the purposes of determining the tax payable by a person under this section, the expression “turnover in State” shall not include the value of following supplies, namely:-

- (i) supplies from the first day of April of a financial year up to the date when such person becomes liable for registration under this Act; and
- (ii) exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.

4. Amendment of section 22, Rajasthan Act No. 9 of 2017.- In sub-section (1) of section 22 of the principal Act,-

- (i) in second proviso, for the existing punctuation mark "." occurring at the end, the punctuation mark ":" shall be substituted; and
- (ii) after the second proviso so amended, the following shall be added, namely:-

“Provided also that the Government may, on the recommendations of the Council, enhance the aggregate turnover from twenty lakh rupees to such amount not exceeding forty lakh rupees in case of supplier who is engaged exclusively in the supply of goods, subject to such conditions and limitations, as may be notified.

Explanation.- For the purposes of this sub-section, a person shall be considered to be engaged exclusively in the supply of goods even if he is engaged in exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount.”.

5. Amendment of section 25, Rajasthan Act No. 9 of 2017.- In section 25 of the principal Act, after the existing sub-section (6) and before the existing sub section (7), the following new sub-sections shall be inserted, namely:-

“(6A) Every registered person shall undergo authentication, or furnish proof of possession of Aadhaar number, in such form and manner and within such time as may be prescribed:

Provided that if an Aadhaar number is not assigned to the registered person, such person shall be offered alternate and viable means of identification in such manner as Government may, on the recommendations of the Council, prescribe:

Provided further that in case of failure to undergo authentication or furnish proof of possession of Aadhaar number or furnish alternate and viable means of identification, registration allotted to such person shall be deemed to be invalid and the other provisions of this Act shall apply as if such person does not have a registration.

(6B) On and from the date of notification, every individual shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof of possession of Aadhaar number, in such manner as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that if an Aadhaar number is not assigned to an individual, such individual shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6C) On and from the date of notification, every person, other than an individual, shall, in order to be eligible for grant of registration, undergo authentication, or furnish proof

of possession of Aadhaar number of the Karta, Managing Director, whole time Director, such number of partners, Members of Managing Committee of Association, Board of Trustees, authorised representative, authorised signatory and such other class of persons, in such manner, as the Government may, on the recommendations of the Council, specify in the said notification:

Provided that where such person or class of persons have not been assigned the Aadhaar Number, such person or class of persons shall be offered alternate and viable means of identification in such manner as the Government may, on the recommendations of the Council, specify in the said notification.

(6D) The provisions of sub-section (6A) or sub-section (6B) or sub-section (6C) shall not apply to such person or class of persons or part of the State, as the Government may, on the recommendations of the Council, specify by notification.

Explanation.- For the purposes of sub-sections 6(A), 6(B), 6(C) and 6(D), the expression “Aadhaar number” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016 (Central Act No. 18 of 2016).”

6. Insertion of new section 31A, Rajasthan Act No. 9 of 2017.- After the existing section 31 and before the existing section 32 of the principal Act, the following section shall be inserted, namely:-

“**31A. Facility of digital payment to recipient.-** The Government may, on the recommendations of the Council, prescribe a class of registered persons who shall provide prescribed modes of electronic payment to the recipient of supply of goods or services or both made by him and give option to such recipient to make payment accordingly, in such manner and subject to such conditions and restrictions, as may be prescribed.”

7. Amendment of section 39, Rajasthan Act No. 9 of 2017.- In section 39 of the principal Act,-

(i) for the existing sub-sections (1) and (2), the following shall be substituted, namely:-

“(1) Every registered person, other than an Input Service Distributor or a non-resident taxable person or a person paying tax under the provisions of section 10 or section 51 or section 52 shall, for every calendar month or part thereof, furnish, a return, electronically, of inward and outward supplies of goods or services or both, input tax credit availed, tax payable, tax paid and such other particulars, in such form and manner, and within such time, as may be prescribed:

Provided that the Government may, on the recommendations of the Council, notify certain class of registered persons who shall furnish a return for every quarter or part thereof, subject to such conditions and restrictions as may be specified therein.

(2) A registered person paying tax under the provisions of section 10, shall, for each financial year or part thereof, furnish a return, electronically, of turnover in the State, inward supplies of goods or services or both, tax payable, tax paid and such other particulars in such form and manner, and within such time, as may be prescribed.”; and

(ii) for the existing sub-section (7), the following shall be substituted, namely:-

“(7) Every registered person who is required to furnish a return under sub-section (1), other than the person referred to in the proviso thereto, or sub-section (3) or sub-section (5),

shall pay to the Government the tax due as per such return not later than the last date on which he is required to furnish such return:

Provided that every registered person furnishing return under the proviso to sub-section (1) shall pay to the Government, the tax due taking into account inward and outward supplies of goods or services or both, input tax credit availed, tax payable and such other particulars during a month, in such form and manner, and within such time, as may be prescribed:

Provided further that every registered person furnishing return under sub-section (2) shall pay to the Government, the tax due taking into account turnover in the State, inward supplies of goods or services or both, tax payable, and such other particulars during a quarter, in such form and manner, and within such time, as may be prescribed.”.

8. Amendment of section 44, Rajasthan Act No. 9 of 2017.- In sub-section (1) of section 44 of the principal Act, for the existing punctuation mark "." occurring at the end, the punctuation mark ":" shall be substituted and after the punctuation mark so amended, the following provisos shall be added, namely:-

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual return for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”.

9. Amendment of section 49, Rajasthan Act No. 9 of 2017.- In section 49 of the principal Act, after the existing sub-section (9), the following new sub-sections shall be added, namely:-

“(10) A registered person may, on the common portal, transfer any amount of tax, interest, penalty, fee or any other amount available in the electronic cash ledger under this Act, to the electronic cash ledger for integrated tax, Central tax, State tax or cess, in such form and manner and subject to such conditions and restrictions as may be prescribed and such transfer shall be deemed to be a refund from the electronic cash ledger under this Act.

(11) Where any amount has been transferred to the electronic cash ledger under this Act, the same shall be deemed to be deposited in the said ledger as provided in sub-section (1).”.

10. Amendment of section 50, Rajasthan Act No. 9 of 2017.- In sub-section (1) of section 50 of the principal Act, for the existing punctuation mark "." occurring at the end, the punctuation mark ":" shall be substituted and after the punctuation mark so amended, the following proviso shall be added, namely:-

“Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.”.

11. Amendment of section 52, Rajasthan Act No. 9 of 2017.- In section 52 of the principal Act,-

- (i) in sub-section (4), for the existing punctuation mark "." occurring at the end, the punctuation mark ":" shall be substituted and after the punctuation mark so amended, the following provisos shall be added, namely:-

“Provided that the Commissioner may, for reasons to be recorded in writing, by notification, extend the time limit for furnishing the statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”; and

- (ii) in sub-section (5), for the existing punctuation mark "." occurring at the end, the punctuation mark ":" shall be substituted and after the punctuation mark so amended, the following provisos shall be added, namely:-

“Provided that the Commissioner may, on the recommendations of the Council and for reasons to be recorded in writing, by notification, extend the time limit for furnishing the annual statement for such class of registered persons as may be specified therein:

Provided further that any extension of time limit notified by the Commissioner of Central tax shall be deemed to be notified by the Commissioner.”.

12. Insertion of new section 53A, Rajasthan Act No. 9 of 2017.- After the existing section 53 and before the existing Chapter XI of the principal Act, the following new section shall be inserted, namely:-

“**53A. Transfer of certain amounts.-** Where any amount has been transferred from the electronic cash ledger under this Act to the electronic cash ledger under the Central Goods and Services Tax Act or under the Integrated Goods and Services Tax Act or under the Goods and Services Tax (Compensation to States) Act, the Government shall, transfer to the central tax account or integrated tax account or cess account, an amount equal to the amount transferred from the electronic cash ledger, in such manner and within such time as may be prescribed.”.

13. Amendment of section 54, Rajasthan Act No. 9 of 2017.- In section 54 of the principal Act, after the existing sub-section (8), the following new sub-section shall be added, namely:-

“(8A) Where the Central Government has disbursed the refund of State tax, the Government shall transfer an amount equal to the amount so refunded, to the Central Government.”.

14. Amendment of section 95, Rajasthan Act No. 9 of 2017.- In section 95 of the principal Act,-

- (i) in clause (a)-

(a) after the existing expression “Appellate Authority” and before the existing expression "to an applicant", the expression "or the National Appellate Authority" shall be inserted; and

(b) after the existing expression “of section 100” and before the existing expression ", in relation to", the expression “or of section 101C of the Central Goods and Services Tax Act” shall be inserted; and

- (ii) in clause (e), for the existing punctuation mark "." occurring at the end, the punctuation mark ";" shall be substituted and after the punctuation mark so amended, the following new clause shall be added, namely:-

“(f) “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.”.

15. Addition of new section 101A, Rajasthan Act No. 9 of 2017.- After the existing section 101 and before the existing section 102 of the principal Act, the following new section shall be added, namely:-

“101A. National Appellate Authority for Advance Ruling constituted under Central Goods and Services Tax Act to be the National Appellate Authority under this Act.- Subject to the provisions of this Chapter, for the purposes of this Act, the National Appellate Authority for Advance Ruling constituted under section 101A of the Central Goods and Services Tax Act shall be deemed to be the National Appellate Authority for Advance Ruling under this Act.”

16. Amendment of section 102, Rajasthan Act No. 9 of 2017.- In section 102 of the principal Act,-

- (i) for the existing expression “Appellate Authority” wherever occurring, the expression “Appellate Authority or the National Appellate Authority” shall be substituted;
- (ii) after the existing expression “or section 101” and before the expression “, so as to rectify”, the expression “or section 101C of the Central Goods and Services Tax Act, respectively” shall be inserted; and
- (iii) for the existing expression “or the appellant”, wherever occurring, the expression “, appellant, the Authority or the Appellate Authority” shall be substituted.

17. Amendment of section 103, Rajasthan Act No. 9 of 2017.- In section 103 of the principal Act,-

- (i) after the existing sub-section (1) and before the existing sub-section (2), the following new sub-section shall be inserted, namely:-

“(1A) The Advance ruling pronounced by the National Appellate Authority under this Chapter shall be binding on-

- (a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B of the Central Goods and Services Tax Act and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961 (Central Act No. 43 of 1961);
- (b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961 (Central Act No. 43 of 1961).”;
- (ii) in sub-section (2), for the existing expression “sub-section (1)”, the expression “sub-section (1) and sub-section (1A)” shall be substituted.

18. Amendment of section 104, Rajasthan Act No. 9 of 2017.- In sub-section (1) of section 104 of the principal Act,-

- (i) for the existing expression “the Authority or the Appellate Authority”, the expression “the Authority or the Appellate Authority or the National Appellate Authority” shall be substituted; and
- (ii) for the existing expression “section 101”, the expression “section 101 or under section 101C of the Central Goods and Services Tax Act” shall be substituted.

19. Amendment of section 105, Rajasthan Act No. 9 of 2017.- In section 105 of the principal Act,-

- (i) for the existing heading, the following shall be substituted, namely:-

“Powers of Authority, Appellate Authority and National Appellate Authority.-”;

- (ii) in sub-section (1), for the existing expression “The Authority or the Appellate Authority”, the expression “The Authority or the Appellate Authority or the National Appellate Authority” shall be substituted; and
- (iii) in sub-section (2), for the existing expression “Authority or the Appellate Authority” wherever occurring, the expression “Authority or the Appellate Authority or the National Appellate Authority” shall be substituted.

20. Amendment of section 106, Rajasthan Act No. 9 of 2017.- In section 106 of the principal Act,-

- (i) for the existing heading, the following shall be substituted, namely:-

“Procedure of Authority, Appellate Authority and National Appellate Authority.-”; and

- (ii) for the existing expression “Appellate Authority”, the expression “Appellate Authority or the National Appellate Authority” shall be substituted.

21. Amendment of section 171, Rajasthan Act No. 9 of 2017.- In section 171 of the principal Act, after the existing sub-section (3), the following new sub-section shall be added, namely:-

“(3A) Where the Authority referred to in sub-section (2), after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.- For the purposes of this sub-section, the expression “profiteered” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.

कलराज मिश्र,
Governor of Rajasthan.

विनोद कुमार भारवानी,
Principal Secretary to the Government.

राज्य केन्द्रीय मुद्रणालय, जयपुर।