

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

**NOTIFICATION**

**JAIPUR, dated : August 22, 2017**

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, 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-I-50 dated the 29<sup>th</sup> June, 2017, namely:-

**AMENDMENTS**

In the said notification,-

(i) in the table,-

(a) after the existing serial number 9 and entries thereto and before the existing serial number 10 and entries thereto, the following new serial number 9A and entries thereto shall be inserted, namely:-

9A	Chapter 99	Services provided by and to Fédération Internationale de Football Association (FIFA) and its subsidiaries directly or indirectly related to any of the events under FIFA U-17 World Cup 2017 to be hosted in India.	Nil	Provided that Director (Sports), Ministry of Youth Affairs and Sports certifies that the services are directly or indirectly related to any of the events under FIFA U-17 World Cup 2017.
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(b) after the existing serial number 11 and entries thereto and before the existing serial number 12 and entries thereto, the following new serial numbers 11A and 11B and entries thereto shall be inserted, namely:-

11A	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to Central Government by way of sale of wheat, rice and coarse grains under Public Distribution System(PDS) against consideration in the form of commission or margin.	Nil	Nil
11B	Heading 9961 or Heading 9962	Service provided by Fair Price Shops to State Governments or Union territories by way of sale of kerosene, sugar, edible oil, etc. under Public Distribution System(PDS) against consideration in the form of commission or margin.	Nil	Nil

(c) in column (3) against serial number 35,-

(A) in item (h), for the existing expression "Weather Based Crop Insurance Scheme or the Modified National Agricultural Insurance Scheme", the expression "Restructured Weather Based Crop Insurance Scheme (RWCIS)" shall be substituted; and

(B) in item (j), for the existing expression "National Agricultural Insurance Scheme (Rashtriya Krishi BimaYojana)", the expression "Pradhan Mantri Fasal BimaYojana (PMFBY)", shall be substituted; and

(ii) after the existing clause (ii) of the Explanation, the following new clause (iii) shall be added, namely:-

"(iii) A "Limited Liability Partnership" formed and registered under the provisions of the Limited Liability Partnership Act, 2008 (Central Act No. 6 of 2009) shall also be considered as a partnership firm or a firm."

[F.12(56)FD/Tax/2017-78]

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.
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