

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

**NOTIFICATION**

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

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 amendments in this department's notification number F.12 (56) FD/ Tax/2017-Pt-I-51 dated the 29<sup>th</sup> June, 2017, namely:-

**AMENDMENTS**


In the said notification,-

(i) in column (2) against serial number 1 of the table, after the existing expression "goods transport agency (GTA)" and before the existing expression "in respect of transportation", the expression ", who has not paid state tax at the rate of 6%," shall be inserted; and

(ii) in the Explanation, after the existing clause (d), the following new clause (e) shall be added, namely:-

"(e) 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."

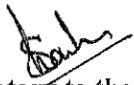
[F.12(56)FD/Tax/2017-79]  
By Order of the Governor

  
(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