

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

NOTIFICATION

Jaipur, dated: June 29, 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 exempts intra-State supplies of second hand goods received by a registered person dealing in buying and selling of second hand goods and who pays the State tax on the value of outward supply of such second hand goods as determined under sub-rule (5) of rule 32 of the Rajasthan Goods and Services Tax Rules, 2017, from any supplier, who is not registered, from the whole of the State tax leviable thereon under sub-section (4) of section 9 of the Rajasthan Good and Services Tax Act, 2017 (Act No. 9 of 2017).

This notification shall come into force with effect from the 1st day of July, 2017.

[No. F.12(56)FD/Tax/2017-Pt.-I-48]

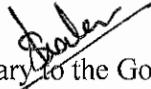
By Order of the Governor


(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 Taxes, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Principal 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