

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

**NOTIFICATION**

**Jaipur, dated: June 29, 2017**

In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Goods and Services Tax Rules, 2017, namely:-

**1. Short title and commencement.-** (1) These rules may be called the Rajasthan Goods and Services Tax (Amendment) Rules, 2017.

(2) They shall be deemed to have come into force with effect from the 22<sup>nd</sup> day of June, 2017.

**2. Amendment of rule 10.-** In sub-rule (4) of rule 10 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, for the existing expression "digitally signed", the expression "duly signed or verified through electronic verification code" shall be substituted.

**3. Amendment of rule 13.-** In sub-rule (4) of rule 13 of the said rules, for the existing expression "signed", the expression "duly signed or verified through electronic verification code" shall be substituted.

**4. Amendment of rule 19.-** In second proviso to sub-rule (1) of rule 19 of the said rules, for the existing expression "the said rule", the expression "sub-rule (2) of rule 8" shall be substituted.

**5. Amendment of rule 21.-** The existing clause (b) of rule 21 of the said rules shall be substituted by the following, namely:-

“(b) issues invoice or bill without supply of goods or services in violation of the provisions of the Act, or the rules made there under; or

(c) violates the provisions of section 171 of the Act or the rules made there under.”.

**6. Amendment of rule 24.-** In rule 24 of the said rules,-

(i) in sub-rule (1), the existing second proviso shall be deleted; and

(ii) after the existing sub-rule (3) and before the existing sub-rule (4), the following new sub-rule (3A) shall be inserted, namely:-

“(3A) Where a certificate of registration has not been made available to the applicant on the common portal within a period of fifteen days from the date of the furnishing of information and particulars referred to in clause (c) of sub-rule (2) and no notice has been issued under sub-rule (3) within the said period, the registration shall be deemed to have been granted and the said certificate of registration, duly signed or verified through electronic verification code, shall be made available to the registered person on the common portal.”.

**7. Amendment of rule 26.-** In sub-rule (3) of rule 26 of the said rules, for the existing expression "specified under the provisions of the Information Technology Act, 2000 (Central Act No. 21 of 2000)", the expression "or through e-signature as specified under the



provisions of the Information Technology Act, 2000 (Central Act No 21 of 2000) or verified by any other mode of signature or verification as notified by the Board in this behalf.” shall be substituted.

**8. Amendment of Form GST CMP-04.-** In the table of Form GST CMP-04 appended to the said rules, the existing serial number 5 and the entries thereto shall be substituted by the following, namely:-

“

5. Category of Registered Person	
(i) Manufacturers, other than manufacturers of such goods as may be notified by the Government	<input type="checkbox"/>
(ii) Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II	<input type="checkbox"/>
(iii) Any other supplier eligible for composition levy.	<input type="checkbox"/>

”

**9. Amendment of Form GST CMP-07.-** In Form GST CMP-07 appended to the said rules, for the existing expression “[See rule 6(5)(6)]”, the expression “[See rule 6(5)] shall be substituted.

**10. Amendment of Form GST REG-12.-** In Form GST REG-12 appended to the said rules, for the existing expression “within 30 days”, the expression “within 90 days” shall be substituted.

**11. Amendment of Form GST REG-25.-** In Form GST REG-25 appended to the said rules, -

- (i) for the existing expression, “Provisional ID”, the expression “GSTIN” shall be substituted;
- (ii) the existing expression “Place” shall be deleted; and
- (iii) the existing expression “<State>” shall be deleted.

[No. F.12(56)FD/Tax/2017-Pt.-I-38]

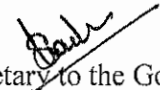
By Order of the Governor

  
(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