

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

**NOTIFICATION**

**JAIPUR, dated: August 17, 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 (Fifth Amendment) Rules, 2017.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

**2. Amendment of rule 3.-** in sub-rule (4) of rule 3 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the said rules, for the existing expression "sixty days", the expression "ninety days" shall be substituted.

**3. Amendment of rule 17.-** In sub-rule (2) of rule 17 of the said rule, with effect from 22<sup>nd</sup> June, 2017, after the existing expression "said form" and before the existing expression ", assign a", the expression "or after receiving a recommendation from the Ministry of External Affairs, Government of India" shall be inserted.

**4. Amendment of rule 40.-** The existing clause (b) of sub-rule (1) of rule 40 of the said rules, with effect from 1<sup>st</sup> day of July, 2017, shall be substituted by the following, namely:-

"(b) the registered person shall within a period of thirty days from the date of becoming eligible to avail the input tax credit under sub-section (1) of section 18, or within such further period as may be extended by the Commissioner by a notification in this behalf, shall make a declaration, electronically, on the common portal in Form GST ITC-01 to the effect that he is eligible to avail the input tax credit as aforesaid:

Provided that any extension of the time limit notified by the Commissioner of State tax or the Commissioner of Union territory tax shall be deemed to be notified by the Commissioner."

**5. Amendment of rule 61.-** In sub-rule (5) of rule 61 of the said rules, with effect from 1<sup>st</sup> day of July, 2017, for the existing expression "specify that", the expression "specify the manner and conditions subject to which the" shall be substituted.

**6. Amendment of rule 87.-** In rule 87 of the said rule,-

(a) in sub-rule (2),-



- (i) for the existing punctuation mark “.” appearing at the end, the punctuation mark “:” shall be substituted; and
- (ii) the following provisos shall be added, namely:-

“Provided that the challan in Form GST PMT-06 generated at the common portal shall be valid for a period of fifteen days.

Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act No. 13 of 2017) may also do so through the Board’s payment system namely, Electronic Accounting System in Excise and Service Tax from the date to be notified by the Board.”; and

- (b) in sub-rule (3), the existing second proviso shall be substituted by the following, namely:-

“Provided further that a person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient referred to in section 14 of the Integrated Goods and Services Tax Act, 2017 (Central Act No 13 of 2017) may also make the deposit under sub-rule (2) through international money transfer through Society for Worldwide Interbank Financial Telecommunication payment network, from the date to be notified by the Board.”.

**7. Substitution of rule 103.-** The existing rule 103 of the said rules, with effect from 1<sup>st</sup> day of July, 2017, shall be substituted by the following, namely:-

**“103. Qualification and appointment of members of the Authority for Advance Ruling.-** The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.”.

**8. Amendment of Form GST REG-01.-** under the heading ‘Instructions for submission of Application for Registration’ of Form GST REG-01, appended to the said rules, after the existing serial number 15, the following new serial number 16 and entries thereto shall be added, namely:-

“16. Government departments applying for registration as suppliers may not furnish Bank Account details.”.

**9. Substitution of Form GST REG-13.-** With effect from 22<sup>nd</sup> June, 2017, the existing Form GST REG-13 shall be substituted by the following, namely:-

**“Form GST REG-13**

*[See rule 17]*

**Application/Form for grant of Unique Identity Number (UIN) to UN Bodies/ Embassies  
/others**

State /UT –

District –

**PART A**

(i)	Name of the Entity	
(ii)	Permanent Account Number (PAN) of entity (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(iii)	Name of the Authorised Signatory	
(iv)	PAN of Authorised Signatory (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
(v)	Email Address of the Authorised Signatory	
(vi)	Mobile Number of the Authorised Signatory (+91)	

**PART B**

1.	Type of Entity (Choose one)	UN Body <input type="radio"/>	Embassy <input type="radio"/>	Other Person <input type="radio"/>
2.	Country			
2A.	Ministry of External Affairs, Government of India' Recommendation (if applicable)	Letter No.	Date	
3.	Notification details	Notification No.	Date	
4.	Address of the entity in State			
	Building No./Flat No.	Floor No.		
	Name of the Premises/Building	Road/Street		
	City/Town/Village	District		
	Block/Taluka			
	Latitude	Longitude		
	State	PIN Code		
	Contact Information			
	Email Address	Telephone number		
	Fax Number	Mobile Number		
5.	Details of Authorized Signatory, if applicable			
	Particulars	First Name	Middle Name	Last name
	Name			

Photo			
Name of Father			
Date of Birth	DD/MM/YYYY	Gender	<Male, Female, Other>
Mobile Number		Email address	
Telephone No.			
Designation /Status		Director Identification Number (if any)	
PAN (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)		Aadhaar Number (Not applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act)	
Are you a citizen of India?	Yes / No	Passport No. (in case of foreigners)	
Residential Address			
Building No/Flat No		Floor No	
Name of the Premises/Building		Road/Street	
Town/City/Village		District	
Block/Taluka			
State		PIN Code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6.	Bank Account Details (add more if required)		
	Account Number	Type of Account	
	IFSC	Bank Name	
	Branch Address		
7.	<p>Documents Uploaded</p> <p><i>The authorized person who is in possession of the documentary evidence shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the entity.</i></p> <p>Or</p> <p><i>The proper officer who has collected the documentary evidence from the applicant shall upload the scanned copy of such documents including the copy of resolution / power of attorney, authorizing the applicant to represent the UN Body / Embassy etc. in India and link it along with the UIN generated and allotted to respective UN Body/ Embassy etc.</i></p>		

8.	Verification	<i>I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.</i>
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Place:

(Signature)

Date:

Name of Authorized Person:

Or

(Signature)

Place:

Name of Proper Officer:

Date:

Designation:

Jurisdiction:

**Instructions for submission of application for registration for UN Bodies/ Embassies/others notified by the Government.**

- Every person required to obtain a unique identity number shall submit the application electronically.
- Application shall be filed through Common Portal or registration can be granted suo-moto by proper officer.
- The application filed on the Common Portal is required to be signed electronically or through any other mode as specified by the Government.
- The details of the person authorized by the concerned entity to sign the refund application or otherwise, should be filled up against the "Authorised Signatory details" in the application.
- PAN / Aadhaar will not be applicable for entities specified in clause (a) of sub-section (9) of section 25 of the Act."

**10. Amendment of Form GST TRAN-1.**- In serial number 7 of Form GST TRAN-1, appended to the said rules, with effect from 1<sup>st</sup> day of July, 2017,-

- (i) in item (a), for the existing expression "and 140 (6)", the expression ", 140 (6) and 140 (7)" shall be substituted; and
- (ii) in item (b),-
  - (a) after the existing expression "section 140 (5)" and before the existing punctuation mark ":" the expression "and section 140(7)" shall be inserted;
  - (b) for the existing heading of column 1, the heading "Registration number of the supplier or input service distributor" shall be substituted; and
  - (c) in the heading of column 8, after the existing expression "Eligible duties and taxes", the expression "(state taxes)" shall be added.

[No. F.12(46)FD/Tax/2017-pt-II-75]


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