

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

NOTIFICATION

Jaipur, June 08, 2021

In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this department's notification number F. 12(76) FD/Tax/2017-102 dated 20.12.2019, as amended from time to time, with immediate effect, namely:-

AMENDMENTS

In the said notification,-

1. for the existing expression "the tax payable on the sale of High Speed Diesel, hereinafter referred to as HSD, by a registered dealer to manufacturers and works contractors registered under the Rajasthan Goods and Services Tax Act, 2017", the expression "the tax payable on the sale of High Speed Diesel, hereinafter referred to as HSD, by a registered dealer to manufacturers, works contractors and those engaged in mining, who are registered under the Rajasthan Goods and Services Tax Act, 2017" shall be substituted.
2. in clause (ii), for the existing expression "for use by general public", the expression "for use by general public within the State; or" shall be substituted.
3. after clause (ii), so amended, the following new clause (iii) shall be inserted namely:-
 “(iii) mining within the State, and the transportation of material so mined to factory premises within the State in case of captive mining by manufacturers,”
4. in condition 6,-
 - (i) in clause (v), the existing expression "and" shall be deleted;
 - (ii) after clause (vi), the following new clauses (vii) and (viii) shall be inserted, namely:-
 - “(vii) detail of estimated consumption of HSD for the financial year pertaining to which approval has been sought, along with details of equipments/machinery/ vehicles, processes and activities for which the use of HSD is intended.; and
 - (viii) documentary evidence with respect to ownership/lease/allotment etc. of mine;”



- (iii) for the existing expression “in sub-clause (ii), (iii), (v) and (vi) of this clause”, the expression “in sub-clause (ii), (iii), (v), (vi), (vii) and (viii) of this clause” shall be substituted.

[No. F.12(76)FD/Tax/2017-Pt.-I- 25]

By order of the Governor,



(Tina Dabi)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur 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.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.
5. PS to Principal Secretary, Finance.
6. PS to Secretary, Finance (Revenue).
7. Director, Public Relations, Jaipur.
8. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
9. Guard File.



Joint Secretary to the Government