

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

**Jaipur, dated: November 30, 2022**

In exercise of the powers conferred by section 164 of the Rajasthan Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, 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 (Fourth Amendment) Rules, 2022.

(2) They shall come into force with effect from 1<sup>st</sup> day of December, 2022.

**2. In the Rajasthan Goods and Services Tax Rules, 2017, —**

(a) rule 122 shall be omitted;

(b) rules 124 and 125 shall be omitted;

(c) in rule 127,-

(i) in the marginal heading, for the word “Duties”, the word “Functions”, shall be substituted;

(ii) for the words “It shall be the duty of the Authority,-”, the words “The authority shall discharge the following functions, namely:-” shall be substituted;

(d) rule 134 shall be omitted;

(e) rule 137 shall be omitted;

(f) after rule 137, in the Explanation, for clause (a), the following clause shall be substituted, namely:—

‘(a) “Authority” means the Authority notified under sub-section (2) of section 171 of the Central Goods and Services Tax Act, 2017;’.

[F.12(15)FD/TAX/2022-77]

By Order of the Governor,




(Namrata Vrishni)

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 Chief Commissioner, State Tax, Rajasthan, Jaipur.
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. [Ref. 24/2022-- Central Tax ]
4. Chief Commissioner, State Tax, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Principal Secretary, Finance.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. Technical Director, Finance (Computer Cell) Department for uploading this notification on website.
10. Guard File.

  
Joint Secretary to the Government.