

**GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT**

NOTIFICATION

Jaipur, dated: March 30, 2021

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Rajasthan Goods and Services Tax Rules, 2017, hereinafter referred to as the "said rules", I, Abhishek Bhagotia, Chief Commissioner, State Tax, Rajasthan, after consultation with the Chief Commissioner of Central Tax, Jaipur Zone, hereby makes the following amendment in this department's notification No. F.17(131) ACCT/GST/2017/3743, dated the 6th August, 2018, namely:-

- i. In the table, after serial number 1 and the entries thereto, the following serial number and entries thereto shall be inserted, namely:-

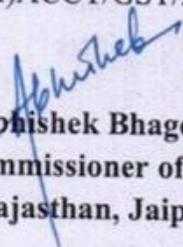
2.	Where the movement commences and terminates within the State of Rajasthan without crossing the boundaries of the State of Rajasthan	Any Goods except all type of Tobacco and its Products i.e. Chewing Tobacco, Khaini, Cigarettes, Bidi etc. (All goods of Chapter 24) and Pan Masala (Tariff heading 2106)	Not exceeding Rs. 1 lakh.
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- ii. In the said notification, after the table, the following proviso shall be inserted, namely:-

"Provided that documents such as tax invoice, bill of supply, voucher, delivery challan or bill of entry, as the case may be, shall be required to be carried even in respect of consignments exempted from intra-State e-way Bill."

2. This notification shall come into force with effect from 1st Day of April, 2021.

[F.17(131-Pt.-II)ACCT/GST/2017/6672]


(Abhishek Bhagotia)
Chief Commissioner of State Tax,
Rajasthan, Jaipur.