

**GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT**

NOTIFICATION

Jaipur, dated October , 2020

In exercise of the powers conferred by sub-section (2) of section 18 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) read with section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), I, Abhishek Bhagotia, Commissioner, Commercial Taxes, Rajasthan, Jaipur, hereby, make the following amendments in this department's notification No. F.16 (100) Tax/CCT/14-15/746 dated 20.06.2017, as amended from time to time, with immediate effect, namely:-

AMENDMENTS

In the said notification,-

- (i) In clause 1, for the existing expression "30.09.2020", the expression "31.12.2020" shall be substituted;
- (ii) After the existing clause 2, the following expression shall be inserted namely:-
"However, in cases other than those where verification leads to forwarding of excess ITC or refund, the assessing authority of the purchasing dealer may verify the details of purchases from the returns of the selling dealer including Part I or Part II of Form VAT-08A. If the purchases are verified and no demand of tax pertaining to the said period is pending against the selling dealer, then the assessing authority shall allow the claim of ITC to the purchasing dealer and put a note regarding the verification of demand in the Demand and Collection Register and also communicate the same to the dealer and proceed to close the task."

[No. F.16 (100)/Tax/CCT/14-15/]

Abhishek
(Abhishek Bhagotia)

Commissioner

Commercial Taxes Department,
Rajasthan, Jaipur

No. F.16 (100)/Tax/CCT/14-15/ 2042

Date: 12-10-2020

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

1. All ACCTs, HQ
2. DC (IT), Kar Bhawan, Jaipur to upload it on the Department's website (Rajtax) and Web Portal (RAJVISTA).

3. ACTO (IT), Nodal officer for uploading it on e-gazette portal.
4. TCS, CTD, Jaipur
5. Guard File.



(Hawai Singh)

Addl. Commissioner (Tax)
Commercial Taxes Department.
Rajasthan, Jaipur