

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

Jaipur, dated: 22-10-2010

NOTIFICATION

In exercise of the powers conferred by the proviso to sub-section (2A) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003) read with sub-rule (1) of rule 40A of the Rajasthan Value Added Tax Rules, 2006, the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with immediate effect, exempts the following class of purchases from the provisions of the sub-section (2A) of section 20 of the said Act.

TABLE

S.No.	Class of purchases
1	2
1.	Purchases of petroleum product from Oil Companies registered under Rajasthan Value Added Tax Act, 2003 i.e. M/s Indian Oil Corporation Ltd., M/s Bharat Petroleum Corporation Ltd., M/s Hindustan Petroleum Corporation Ltd. and M/s Numaligarh Refinery Ltd.
2.	Purchases of all kind of goods, where gross value of invoice is less than 50,000 (Rs. Fifty Thousand)
3.	Purchases of goods made by the cooperative society having contribution of State Government in its share capital from other cooperative societies.

Such purchases shall be governed by the provisions of sub-section (1) of section 20 of the Rajasthan Value Added Tax Act, 2003.

(No. F.12(39)FD/Tax/10-86)
By Order of the Governor,


(Bhawan Singh Delha)
Dy. Secretary to 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 extra ordinary gazette along with a soft copy in CD. It is requested that 10 copies of this notification may sent to this department and 20 copies along with bill may be sent to 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. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Accountant General, Rajasthan, Jaipur.
5. PS to ACS, Finance.
6. PS to Principal Secretary, Law.
7. PS to Secretary, Finance (Revenue).
8. Director, Public Relations, Jaipur.
9. SA, Finance (Computer Cell) Department, Secretariat, Jaipur.
10. Guard File.


Deputy Secretary to Government