

**GOVERNMENT OF RAJASTHAN
COMMERCIAL TAXES DEPARTMENT**

Clarification u/s 168 of the RGST Act, 2017

Jaipur, dated May 16, 2025

Vide Rajkaj no. 13924982 dated 03-03-2025, a common notification has been issued in supersession of certain notifications and orders of this department, issued previously under various provisions of the Rajasthan Goods and Services Tax Act, 2017 as well as Rajasthan Goods and Services Tax Rules, 2017 so as to assign the functions to be performed under the Act and Rules made thereunder by a proper officer or authorised officer subject to the conditions mentioned in the said notification.

Certain doubts have been raised as regards to the powers assigned thereunder vide Entry no. 30. Therefore, so as to maintain uniformity in the works related to GST, it is clarified as under:-

As per Entry no. 30, the power to summon persons in pursuance of section 70(1) has been assigned to Additional /Joint/ Deputy/ Assistant Commissioner of State Tax with the jurisdiction as follows:-

- "1. Territorial Jurisdiction of the concerned Zone/ Circle/Ward; or*
- 2. Whole area of the State of Rajasthan subject to the prior permission of Chief Commissioner/ Additional Commissioner of State Tax"*

In this regard, it is hereby clarified that the territorial jurisdiction pertains to the taxpayers/persons located in the State of Rajasthan but in case, it is required to summon any person as regards to determination of their liability, any person from outside the State may also be summoned.

[F.17(228)ACCT/GST/2023/]

(Kumar Pal Gautam)

Chief Commissioner

State Tax

Rajasthan, Jaipur

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

1. Chief Commissioner, CGST and Central Excise, Jaipur Zone, Jaipur.
2. PS to Chief Commissioner of State Tax, Rajasthan
3. Joint Secretary, Finance (Tax) Department, Jaipur
4. All Special Commissioners of State Tax, Rajasthan
5. All Additional Commissioners (Adm.) of State Tax, Rajasthan



Signature valid

Digitally signed by Kumar Pal
Gautam
Designation : Commissioner
Date: 2025.05.16 11:06:58 IST
Reason: Approved

6. Additional Commissioner (IT) of State Tax, Headquarter, Jaipur for uploading it on Department's website www.rajtax.gov.in.
7. Assistant Commissioner (IT) of State Tax, Nodal officer for uploading it on e-gazette portal.
8. Asst. Director, Public Relations, CTD, Jaipur for publicity.
9. Guard File.

Chief Commissioner
State Tax
Rajasthan, Jaipur

Signature valid

Digitally signed by Kumar Pal
Gautam
Designation : Commissioner
Date: 2025.05.16 11:06:58 IST
Reason: Approved