

GOVERNMENT OF RAJASTHAN
INDUSTRIES (Gr-I) DEPARTMENT

No. F.5(7)Industries/I/2018

Date: 12 OCT 2018

ORDER

The State Government has issued an order No. F.5(7) Industries/I/2013 dated 23.08.2013 (hereinafter to be referred as "the said order"), for payment of cash subsidy under Article Clause "C (18) (c)" of the Memorandum of Understanding (MoU) between the State Government and the Honda Motorcycle and Scooter India Private Limited (hereinafter to be referred as "HMSI"), on the 11th May, 2010 for setting up of two wheelers (motorcycles & scooters) manufacturing plant by HMSI in Rajasthan. The Article G (3) of the said MoU empowers the State Government to link the entitlement of cash subsidy as contained in Clause "C (18) (c)" with the taxes paid by HMSI to the State under the new system in lieu of VAT and/or CST. Now, since, the GST has been introduced in the State with effect from 01.07.2017, therefore, the State Government in exercise of the powers conferred in Article G(3), hereby, with effect from 01.07.2017, makes the following amendments in the said order, namely:-

1. **Amendment in clause 1.-** In clause 1 of the said order,-

(i) The existing sub-clause (A) shall be substituted by the following, namely:-

"(A) Cash subsidy equivalent to 100% of the amount of **output tax** under the Rajasthan Goods and Services Tax Act, 2017 (hereinafter to be referred as "**output tax**") on the intrastate supply of two wheelers (Motor Cycle and Scooters) manufactured by HMSI within the state, shall be payable to HMSI. The subsidy on the supplies made in the State shall be allowed, subject to the condition that two wheelers (Motor Cycle and Scooters) shall be registered in the State under the Motor Vehicle Act.";

(ii) The existing sub-clause (B) shall be substituted by the following, namely:-

"(B) The maximum amount of subsidy shall be 100% of total amount of **output tax** on the intra-state supply of two wheelers (Motor Cycle and Scooters) manufactured by HMSI within the state.

However, no subsidy shall be allowed on the supplies made, in any manner, outside the State of Rajasthan."

(iii) The existing sub-clause (E) shall be substituted by the following, namely:-

"(E) The subsidy shall not be allowed, on such intrastate supply of two wheelers (Motor Cycle and Scooters) manufactured by HMSI in the State to its

subsidiaries and/or marketing wing and/or its dealers, who have disposed of the goods so supplied, other than by way of intra-state supply.”

2. **Amendment in clause 3.-** In clause 3 of the said order,-

(i) The existing sub-clause (ii) shall be substituted by the following, namely:-

“(ii) After having received the application in Form-E, the Commissioner Industries shall verify from the Commissioner, Commercial Taxes, the amount of **output tax** in respect of intrastate supply of two wheelers (motorcycles & scooters) manufactured by HMSI, in the State.”

(ii) The existing sub-clause (iii) shall be substituted by the following, namely:-

“(iii) The Commissioner, Industries after having received the verification regarding the amount of **output tax** in respect of intrastate supply of two wheelers (motorcycles & scooters) manufactured by HMSI in the State shall pass an order for sanction of subsidy, and disburse the subsidy to HMSI through demand draft / pay order/ cheque/ ECS by remittance into the bank account of the HMSI.”

3. **Amendment in clause 4.-** The existing clause 4 of the said order shall be substituted by the following, namely:-

“4. **Applicability of the provisions of Rajasthan Goods and Services Tax Act, 2017, Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956:**

- (i) Provisions of the Rajasthan Goods and Services Tax Act, 2017 and rules made there under ;
- (ii) Provisions of the Rajasthan Value Added Tax Act, 2003 and rules made there under ;
- (iii) Provisions of the Central Sales Tax Act, 1956 and rules made there under *

shall be applicable for the purpose of this order. ”

4. **Amendment in FORM-A.-** In the FORM-A appended to the said order, the existing item number 2 and entries thereto shall be substituted by the following, namely:-

“

2.	Registration Number (GSTIN)	
	TIN	

”

5. **Amendment in FORM-B.-** In the FORM-B appended to the said order, the existing item number 2 and entries thereto shall be substituted by the following, namely:-

“

2.	Registration Number (GSTIN)	
	TIN	

”

6. **Amendment in FORM-C.-** In the FORM-C appended to the said order, the existing item number 2 and entries thereto shall be substituted by the following, namely:-

“

2.	Registration Number (GSTIN)	
	TIN	

”

7. **Amendment in FORM-D.-** In the FORM-D appended to the said order, the existing item number 2 and entries thereto shall be substituted by the following, namely:-

“

2.	Registration Number (GSTIN)	
	TIN	

”

8. **Amendments in FORM-E.-** In the FORM-E appended to the said order,-

- (i) the existing item number 2 and entries thereto shall be substituted by the following, namely:-

“

2.	Registration Number (GSTIN)	
	TIN	

”

- (ii) the existing item number 9 and entries thereto shall be substituted by the following, namely:-

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9.	Amount of output tax for the quarter	
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- (iii) the existing item number 10 and entries thereto shall be substituted by the following, namely:-

10.	Amount of output tax which has accrued on the intrastate supply of goods manufactured in the State under the said MoU	
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- (iv) the existing item number 11 and entries thereto shall be substituted by the following, namely:-

11.	Amount of output tax on intrastate supply of goods covered under sub-clause E of clause 1 of the order (Not eligible for the subsidy)	
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- (v) In the end of FORM-E, the existing expression "Encl: Proof of deposit of Tax (VAT/CST/SGST)" shall be substituted by the following, namely:-
"Encl: Proof of deposit of State Tax"

By Order of the Governor

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(Neetu Barupal)
Deputy Secretary to Government

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

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this order in today's extra ordinary Gazette. It is requested that 10 copies of this order may be sent to this Department and 20 copies with bill may be sent to Commissioner, Industries, Rajasthan, Udyog Bhawan, Tilak Marg, 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), Rajasthan.
3. SA to Hon'ble Industries Minister, Rajasthan, Jaipur.
4. Sr. DS to Chief Secretary, Rajasthan, Jaipur.
5. PS to Additional Chief Secretary, Finance, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Industries, Rajasthan, Jaipur.
7. PS to Secretary, Finance (Revenue), Rajasthan, Jaipur.
8. PS to Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
9. PS to Commissioner, Industries, Rajasthan, Jaipur.
10. PS to Managing Director, RIICO Ltd., Jaipur
11. PS to Commissioner, BIP, Rajasthan, Jaipur.
- ✓ 12. Nodal Officer IT, Industries Department, Jaipur.
13. M/s. Honda Motorcycle and Scooter Pvt. Ltd., plot No. 1&2, Sector-3, IMT, Manesar, Distt. Gurugram (Haryana)-122050
14. Guard File.


Deputy Secretary to Government