

(Authorised English Version)

THE RAJASTHAN FINANCE BILL, 2016
(To be introduced in the Rajasthan Legislative Assembly)

A

Bill

further to amend the Rajasthan Value Added Tax Act, 2003, the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999, the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990, the Rajasthan Electricity (Duty) Act, 1962, the Rajasthan Stamp Act, 1998, the Rajasthan Motor Vehicles Taxation Act, 1951 and the Rajasthan Fiscal Responsibility and Budget Management Act, 2005, in order to give effect to the financial proposals of the State Government for financial year 2016-17 and to make certain other provisions.

Be it enacted by the Rajasthan State Legislature in the Sixty-seventh Year of the Republic of India, as follows:-

CHAPTER I
PRELIMINARY

1. Short title.- This Act may be called the Rajasthan Finance Act, 2016.

2. Declaration under section 3, Rajasthan Act No. 23 of 1958.- In pursuance of section 3 of the Rajasthan Provisional Collection of Taxes Act, 1958 (Act No. 23 of 1958) it is hereby declared that it is expedient in the public interest that provisions of clauses 5, 18, 23 and 24 of this Bill shall have immediate effect under the said Act.

CHAPTER II
AMENDMENT IN THE RAJASTHAN VALUE ADDED TAX ACT, 2003

3. Amendment of section 2, Rajasthan Act No. 4 of 2003.- After the existing clause (7) and before the existing clause (8) of section 2 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), hereinafter in this Chapter referred to as the principal Act, the following shall be inserted, namely:-

“Explanation.- For the purpose of this clause, generating set for generation of electrical energy to be used in manufacturing shall be treated as capital goods.”.

4. Amendment of section 13, Rajasthan Act No. 4 of 2003.- For the existing sub-section (3) of section 13 of the principal Act, the following shall be substituted, namely:-

“(3) Where a dealer, after having been granted registration, changes his principal place of business outside the territorial jurisdiction of the present assessing authority, he shall seek the permission in the prescribed manner for such change of the assessing authority from the Commissioner or any other officer authorised by the Commissioner in this behalf, and unless such permission is granted, the present assessing authority shall continue to be the assessing authority of such dealer. Where a decision on the grant of permission is not taken within a period of thirty days from the date of the application seeking change of assessing authority, such permission shall be deemed to have been granted.”.

5. Amendment of section 24, Rajasthan Act No. 4 of 2003.- In proviso to sub-section (5) of section 24 of the principal Act,-

- (i) for the existing punctuation mark “.”, the punctuation mark “:” shall be substituted; and
- (ii) after the existing proviso so amended, the following new proviso shall be added, namely:-

“Provided further that the assessment for the year 2013-14 shall be made up to 31.07.2016.”.

6. Amendment of section 33, Rajasthan Act No. 4 of 2003.- In sub-section (3) of section 33 of the principal Act,-

- (i) for the existing expression “within a period of one year”, the expression “within a period of six months” shall be substituted;
- (ii) for the existing punctuation mark “.”, appearing at the end, the punctuation mark “:” shall be substituted; and
- (iii) after the sub-section (3), so amended, the following proviso shall be added, namely:-

“Provided that the application pending before assessing authority on 1st April, 2016 shall be disposed of up to 30th September, 2016 or within one year from the date of presentation thereof, whichever is earlier.”.

7. Amendment of section 51A, Rajasthan Act No. 4 of 2003.- In section 51A of the principal Act, for the existing expression “interest or penalty”, the expression “interest or penalty or late fee” shall be substituted.

8. Amendment of section 53, Rajasthan Act No. 4 of 2003.- In section 53 of the principal Act, after the existing sub-section (3) and before the existing sub-section (4), the following new sub-section (3A) shall be inserted, namely:-

“(3A) Where any amount has been deposited wrongly or in excess, by a dealer and it is found that such amount is not payable or has been deposited in excess of the amount payable by the dealer for the tax period mentioned in the challan, the Commissioner or any officer as authorised by the Commissioner in this behalf shall direct the assessing authority to grant refund of the said amount in the manner as prescribed.”.

CHAPTER III

AMENDMENT IN THE RAJASTHAN TAX ON ENTRY OF GOODS INTO LOCAL AREAS ACT, 1999

9. Amendment of section 4, Rajasthan Act No. 13 of 1999.- In section 4 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), hereinafter in this Chapter referred to as the principal Act, after the existing sub-section (1) and before existing sub-section (2), the following new sub-section (1A) shall be inserted, namely:-

“(1A) Every person who, in the course of business, whether on his own account or on account of a principal or any other person, brings or causes to be brought into a local area, or takes delivery or is entitled to take delivery into a local area of, any goods in pursuance of sale or purchase effected through electronic media shall be liable to pay tax on the taxable purchase value of the goods.”.

10. Amendment of section 11, Rajasthan Act No. 13 of 1999.- In sub-section (2) of section 11 of the principal Act,-

(i) in clause (iv), for the existing expression “;”, appearing at the end, the expression “; or” shall be substituted; and

(ii) after clause (iv), so amended, the following new clause (v) shall be added, namely:-

“(v) every person who, in the course of business, whether on his own account or on account of a principal or any other person, brings or causes to be brought into a local area, or takes delivery or is entitled to take delivery into a local area

of, any goods in pursuance of sale or purchase effected through electronic media;”.

11. Amendment of section 23, Rajasthan Act No. 13 of 1999.- For the existing sub-section (2) of section 23 of the principal Act, the following shall be substituted, namely:-

“(2) The appeal shall be preferred within sixty days from date on which the order sought to be appealed against is communicated; but the appellate authority may admit an appeal even after the said period of sixty days if it is satisfied that appellant had sufficient cause for not preferring the appeal within the said period.”.

CHAPTER IV

AMENDMENT IN THE RAJASTHAN TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1990

12. Amendment of section 2, Rajasthan Act No. 9 of 1996.- In sub-section (1) of section 2 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996), hereinafter in this Chapter referred to as the principal Act, for the existing clause (j), the following shall be substituted, namely:-

“(j) “Luxury Tax Officer” means any officer not below the rank of Assistant Commercial Taxes Officer, authorised as such by the Commissioner;”.

13. Amendment of section 12, Rajasthan Act No. 9 of 1996.- After the existing sub-section (5) and before the existing sub-section (6) of section 12 of the principal Act, the following new sub-section (5A) shall be inserted, namely:-

“(5A) When a hotelier liable to get registration, does not make application under sub-section (2), the Luxury Tax Officer or any other officer not below the rank of Assistant Commercial Taxes Officer authorised by Commissioner in this behalf, after affording an opportunity of being heard to such hotelier, shall grant him registration certificate from the date he becomes liable to pay tax under this Act and such registration shall take effect as if it has been granted under sub-section (4).”.

14. Amendment of section 26, Rajasthan Act No. 9 of 1996.- In section 26 of the principal Act,-

- (i) in sub-section (1), after the existing expression “Luxury Tax Officer” and before the existing expression “may require”, the expression “or any other officer as may be authorised by the Commissioner in this behalf” shall be inserted.

- (ii) in sub-section (2), for the existing expression “by the Luxury Tax Officer, and the Luxury Tax Officer”, the expression “by the officer specified in sub-section (1), and such officer” shall be substituted.

CHAPTER V

AMENDMENT IN THE RAJASTHAN ELECTRICITY (DUTY) ACT, 1962

15. Amendment of section 3B, Rajasthan Act No. 12 of 1962.- For the existing sub-section (2) of section 3B of the Rajasthan Electricity (Duty) Act, 1962, hereinafter in this Chapter referred to as the principal Act, the following shall be substituted, namely:-

“(2) The provisions of this Act or the rules made thereunder shall, so far as may be, apply in relation to levy, payment, exemption, interest, computation and recovery of the cess payable under sub-section (1) as they apply to levy, payment, exemption, interest, computation and recovery of electricity duty payable under this Act.”.

16. Amendment of section 3C, Rajasthan Act No. 12 of 1962.- For the existing sub-section (2) of section 3C of the principal Act, the following shall be substituted, namely:-

“(2) The provisions of this Act or the rules made thereunder shall, so far as may be, apply in relation to levy, payment, exemption, interest, computation and recovery of the cess payable under sub-section (1) as they apply to levy, payment, exemption, interest, computation and recovery of electricity duty payable under this Act.”.

CHAPTER VI

AMENDMENT IN THE RAJASTHAN STAMP ACT, 1998

17. Amendment of section 3-A, Rajasthan Act No. 14 of 1999.- In sub-section (1) of section 3-A of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), hereinafter in this Chapter referred to as the principal Act, after the existing expression "for construction on, or development of," and before the existing expression "any immovable property", the expression "or sale or transfer (in any manner whatsoever) of," shall be inserted.

18. Insertion of section 3-B, Rajasthan Act No. 14 of 1999.- After section 3-A, so amended, and before the existing section 4 of the principal Act, the following shall be inserted, namely:-

"3-B. Surcharge for conservation and propagation of cow and its progeny.- (1) All instruments of conveyance, exchange, gift, settlement, partition, agreement to sale, composition, mortgage, release,

power of attorney and lease of immovable property, and agreement or memorandum of an agreement relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, or development of, or sale or transfer (in any manner whatsoever) of, any immovable property, chargeable with duty under section 3 read with Schedule to the Act, shall be chargeable with surcharge at such rate not exceeding 10 percent of the duty chargeable on such instruments under section 3 read with Schedule to the Act, as may be notified by the State Government, for the purpose of conservation and propagation of cow and its progeny.

(2) The surcharge chargeable under sub-section (1) shall be in addition to any duty chargeable under section 3 and any surcharge chargeable under section 3-A.

(3) Except as otherwise provided in sub-section (1), provisions of this Act shall so far as may be apply in relation to the surcharge, chargeable under sub-section (1) as they apply in relation to the duty chargeable under section 3.

(4) The surcharge collected under this section shall be earmarked and utilized for the purpose of conservation and propagation of cow and its progeny-in the State."

19. Amendment of section 35, Rajasthan Act No. 14 of 1999.- In sub-section (1) of section 35 of the principal Act, for the existing expression "and pays a fee of such amount (not exceeding two hundred rupees and not less than fifty rupees) as the Collector may in each case direct," the expression "and pays a fee of five hundred rupees," shall be substituted.

20. Amendment of section 52, Rajasthan Act No. 14 of 1999.- In section 52 of the principal Act, for the existing expression "ninety days", the expression "two years" shall be substituted.

21. Insertion of section 52-B, Rajasthan Act No. 14 of 1999.- After the existing section 52-A and before the existing section 53 of the principal Act, the following shall be inserted, namely:-

"52-B. Revision by the Inspector General of Stamp.- (1) The Inspector General of Stamp may *suo motu* or otherwise, call for and examine the record of any proceeding under Chapter III, IV and V of this Act, and if he considers that any order passed therein by Collector is either erroneous or prejudicial to the interest of the State revenue, he may, after having made or after having caused to be made such enquiry as he considers necessary, and after having given to the party concerned a reasonable opportunity of being heard, pass such order or issue such direction as he deems proper under the circumstances of the case.

(2) No order or direction under sub-section (1) shall be passed or issued by the Inspector General of Stamp after expiry of a period of five years from the date on which the order sought to be revised was passed."

22. Amendment of section 65, Rajasthan Act No. 14 of 1999.- In section 65 of the principal Act,-

- (i) for the existing expression "Collector" wherever occurring, the expression "Inspector General of Stamp or Collector" shall be substituted;
- (ii) in proviso to sub-section (1), for the existing expression "Provided that", the expression "Provided further that" shall be substituted; and
- (iii) before the proviso to sub-section (1), amended as aforesaid, the following new proviso shall be inserted, namely:-

"Provided that the Inspector General of Stamp or any other officer authorised specially or generally by the Inspector General of Stamp may, if aggrieved by any order referred to in this sub-section, may file revision before Chief Controlling Revenue Authority within 180 days from the date of the communication of the order."

23. Amendment of the Schedule, Rajasthan Act No. 14 of 1999.- In the Schedule of the principal Act,-

- (i) in Article 1, for the existing expression "Two rupees" appearing under Column No. 2, the expression "Ten rupees" shall be substituted;
- (ii) in Article 2, for the existing expression "Ten rupees for every hundred rupees, or part thereof of the value of the bond subject to a maximum of one hundred rupees" appearing under Column No. 2, the expression "Two percent of the value of the bond" shall be substituted;
- (iii) in Article 3, for the existing expression "Three hundred rupees" appearing under Column No. 2, the expression "One thousand rupees" shall be substituted;
- (iv) in Article 4, for the existing expression "Twenty rupees" appearing under Column No. 2, the expression "Fifty rupees" shall be substituted;
- (v) in clause (g) of Article 5, for the existing expression "One hundred rupees" appearing under Column No. 2, the expression "Five hundred rupees" shall be substituted;

- (vi) for the existing Article 17, the following shall be substituted, namely:-

<p>"17. Certificate of Sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil or Revenue Court, or Collector or other Revenue Officer or any other officer empowered by law to sale property by public auction.</p>	<p>The same duty as on a conveyance (No. 21) for consideration equal to the amount of the purchase-money or market value of the property, whichever is higher.";</p>
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- (vii) in Article 18, for the existing expression "face value" appearing under Column No. 2, the expression "market value" shall be substituted;

- (viii) in Article 21, for the existing entry in column number 2 against clause (iii), the following entry shall be substituted, namely:-

"Subject to a maximum of twenty five crores rupees-

- (i) an amount equal to four percent of the aggregate amount comprising of the market value of share issued or allotted or cancelled in exchange of or otherwise, or on the face value of such shares, whichever is higher and the amount of consideration, if any, paid for such amalgamation, demerger or reconstruction, or

- (ii) an amount equal to four percent of the market value of the immovable property situated in the State of Rajasthan of the transferor company,

whichever is higher.";

- (ix) in clause (ii) of Article 22, for the existing expression "Five rupees" appearing under Column No. 2, the expression "One hundred rupees" shall be substituted;
- (x) in clause (b) of Article 23, for the existing expression "Ten rupees" appearing under Column No. 2, the expression "One hundred rupees" shall be substituted;

(xi) for the existing Article 24, the following shall be substituted, namely:-

"24. Supplementary instrument to correct clerical errors or to make amendments, not amounting to transfer of interest in any property, in any instrument chargeable with duty and in respect of which proper duty has been paid.	Five hundred rupees.";
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(xii) in Article 33-A, for the existing expression "One rupee for every hundred rupees or part thereof on the whole amount payable or deliverable plus the total amount of fine or premium or money advanced or to be advanced irrespective of the period for which such leave and licence agreement is executed.", the expression "The same duty as on Lease (No. 33).", shall be substituted;

(xiii) in Article 35, for the existing expression "One hundred rupees" appearing under Column No. 2, the expression "Two hundred rupees" shall be substituted;

(xiv) after the existing Article 35-A and before the existing Article 36, the following shall be inserted, namely:-

"35-B. Limited Liability Partnership (LLP).- (1) Instrument of constitution of limited liability partnership-

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| (a) where there is no share contribution in partnership or where such share contribution brought in by way of cash does not exceed Rs. 50,000/- | Two thousand rupees. |
| (b) where such share contribution brought in by way of cash is in excess of Rs. 50,000/-, for every Rs. 50,000/- or part thereof | Two thousand rupees, subject to maximum duty of rupees ten thousand. |
| (c) where such share contribution is brought in by way of immovable property | The same duty as on conveyance (No. 21) on the market value of such property. |

(2) Instrument of conversion of firm/ private limited company/ unlisted public limited company into limited

liability partnership-

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| (a) where on conversion immovable property vests in limited liability partnership | Two percent on the market value of immovable property. |
| (b) in any other case | Five thousand rupees. |
| (3) Reconstruction or amalgamation of limited liability partnership | Four percent on the consideration or market value of the immovable property of the transferor limited liability partnership located within the State of Rajasthan, whichever is higher. |

(4) Winding up or dissolution of limited liability partnership,—

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| (a) where on a dissolution of the partnership any immovable property is taken as his share by a partner other than a partner who brought in that property as his share of contribution in the limited liability partnership; | The same duty as on conveyance (No. 21) on the market value of such property, subject to a minimum of one hundred rupees. |
| (b) in any other case. | Five hundred rupees."; |

(xv) in Article 43,-

- (a) in sub-clause (a) of clause (1), for the existing expression "Five hundred rupees" appearing under Column No. 2, the expression "Two thousand rupees" shall be substituted;
- (b) in sub-clause (b) of clause (1), for the existing expression "Five hundred rupees, subject to maximum duty of rupees five thousand" appearing under Column No. 2, the expression "Two thousand rupees, subject to maximum duty of rupees ten thousand" shall be substituted;

(xvi) for the existing clause (a) of Article 48, the following shall be substituted, namely:-

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| "(a) If the release deed of an ancestral property or part thereof is executed by or in favour of brother or sister (children of renouncer's | 1.5 percent of the amount equal to the market value of the share, |
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parents) or son or daughter or son of interest, part or
predeceased son or daughter of a claim renounced.";
predeceased son or father or mother and
or spouse of the renouncer.

(xvii) for the existing Article 58, the following shall be substituted, namely:-

"**58. Works contract** that is to say a 0.25 percent of the
contract for works and labour or amount or value
services involving transfer of set forth in such
property in goods (whether as goods contract subject to
or in some other form) in its maximum of
execution and includes a sub- rupees 15,000/-".
contract.

CHAPTER-VII AMENDMENT IN THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951

24. Amendment of section 4-D, Rajasthan Act No. 11 of 1951.- In table to section 4-D of the Rajasthan Motor Vehicles Taxation Act, 1951(Act No. 11 of 1951), for the existing entries at S.No. 2, the following shall be substituted, namely:-

“	2.	Transport vehicle		
		(a) two wheeled passenger vehicle/three wheeled passenger and goods vehicle		2000
		(b) other than three wheeled passenger and goods vehicle		
		(i) Light Motor Vehicle	At the time of registration under section 41, or assignment under section 47 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) and thereafter at the time of renewal of fitness	
		(a) if the age of the vehicle is 6 years or less from the date of its first registration		5000
		(b) if the age of the vehicle is more than 6 years from the date of its first registration		8000
		(ii) other than Light Motor Vehicle		
		(a) if the age of the vehicle is 6 years or less from the date of its first registration		6000
		(b) if the age of the vehicle is more than 6 years from the date of its first registration		10000

		certificate under section 56 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988)	
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CHAPTER-VIII

AMENDMENT IN THE RAJASTHAN FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2005

25. Amendment of section 6, Rajasthan Act No. 7 of 2005.- In section 6 of the Rajasthan Fiscal Responsibility and Budget Management Act, 2005 (Act No. 7 of 2005), hereinafter in this Chapter referred to as the principal Act,-

- (i) for the existing clause (c), the following shall be substituted, namely:-

“(c) restrict its total outstanding debt upto 36.5, 36.5, 35.5, 35.0 and 34.0 per cent of Gross State Domestic Product for the financial year 2015-16, 2016-17, 2017-18, 2018-19 and 2019-20 respectively;”;

- (ii) in clause (e), for the existing punctuation mark “ : ”, appearing at the end, the punctuation mark “ ; ” shall be substituted and after clause (e), so amended, and before the existing first proviso, the following shall be inserted, namely:-

“(f) ensure that total outstanding Government Guarantee on 31.03.2017 shall not exceed 70 per cent of estimated receipts in the Consolidated Fund of State in financial year 2016-17 and thereafter, total outstanding Government Guarantee at the end of each financial year shall not exceed 60 per cent of estimated receipts in the Consolidated Fund of State in that financial year.”; and

- (iii) in clause (c) of the first proviso, for the existing punctuation mark “:”, appearing at end, the expression “; or” shall be substituted and after said clause (c), so amended, the following shall be added, namely:-

“(d) due to take-over of loans of the Power Distribution Companies and interest thereon under the Ujwal DISCOM Assurance Yojana promulgated by the Government of India in the Ministry of Power vide Office

Memorandum No. 06/02/2015-NEF/FRP dated 20th November, 2015.”.

26. Amendment of section 6A, Rajasthan Act No. 7 of 2005.- For the existing sub-section (2) of section 6A of the principal Act, the following shall be substituted and shall be deemed to have been substituted with effect from 1st day of April, 2015, namely:-

“(2) The own tax receipts of the State in any year in excess of 17.5% over previous year and any other revenue receipts, as the State Government may think fit, shall, if the State Legislature by appropriation made by law in this behalf so provides, be credited to the Fund in the ensuing year.”.

STATEMENT OF OBJECTS AND REASONS THE RAJASTHAN VALUE ADDED TAX ACT, 2003

Clause (7) of section 2 of the Rajasthan Value Added Tax Act, 2003 defines capital goods. Presently, there are doubts regarding inclusion of generating set in the definition of capital goods. With a view to explain the situation, clause (7) of section 2 of the Rajasthan Value Added Tax Act, 2003 is proposed to be amended by inserting an explanation.

Sub-section (3) of section 13 of the Act provides time limit for grant of permission in change of principal place of business outside the territorial jurisdiction of the present assessing authority. Presently, this time limit is 60 days, with a view to reduce this time limit, an amendment in sub-section (3) of section 13 has been proposed.

Sub-section (5) of section 24 of the Act provides that assessment should be made within two years from the end of the relevant year. The process of online assessment has been introduced for the assessment year 2013-14 onwards. Because of this change in the assessment procedure, the assessments for the year 2013-14 were started in the month of August, 2015, therefore, the time limit for the assessment year 2013-14 has been proposed to be extended upto 31.07.2016.

Sub-section (3) of section 33 of the Act provides time limit for disposal of application for rectification. With a view for early disposal of such applications, an amendment in sub-section (3) of section 33 is proposed to reduce this time limit from one year to six months.

Section 51A of the Act empowers the State Government to waive penalty and interest in certain cases. Provisions of late fee for delay in filing of return were introduced in the year 2011-12. The dealers were required to file hardcopy of the acknowledgment of the returns submitted by them electronically. In many cases, hardcopy has not been filed or has been filed late which has resulted in the imposition of late fee on such dealers. With a view to provide relief to such dealers of the State, an amendment in section 51 A is proposed so as to empower the State Government to waive late fee in certain cases.

Section 53 of the Act provides provisions of refund in case any amount is refundable to the dealer. Sometimes excess payment or wrong payment is made while making online payment of tax through e-GRAS. Presently, this amount becomes refundable only at the time of assessment, which causes liquidity problems to the dealers. With a view to provide relief in such cases, a new sub-section (3A) in section 53 is proposed to be inserted.

THE RAJASTHAN ENTRY OF GOODS INTO LOCAL AREAS ACT, 1999

In recent past, there is enormous growth in online sale or purchase of goods through e-Commerce companies. With a view to levy and collect entry tax on goods purchased through electronic media, a new sub-section (1A) in section 4 and clause (v) of sub-section (2) of section 11 is proposed to be inserted in the Rajasthan Entry of Goods into Local Areas Act, 1999.

Presently, the appeal under the said Act is filed separately. With a view to facilitate the dealers of the State, a unified form for appeal has been proposed for filing of appeals under various Acts administered by the Commercial Taxes Department. In order to have uniformity in time limit for filing of appeal, an amendment is proposed in sub-section (2) of section 23 of the Act.

THE RAJASTHAN TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1990

Clause (j) of section 2 of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990 provides definition of Luxury Tax Officer. Presently, Assistant Commercial Taxes Officers are not authorised to exercise the powers of Luxury Tax Officers. Assistant Commercial Taxes Officers are assessing authorities under the Rajasthan Value Added Tax Act, 2003. In order to empower the Assistant Commercial Taxes Officer at par with the Rajasthan Value Added Tax Act, 2003, an amendment by substitution of clause (j) in section 2 is proposed in the Act.

Section 12 of the said Act provides for the registration of the hotelier. To have uniformity with the provisions of registration under the Rajasthan Value Added Tax Act, 2003, a new sub-section (5A) is proposed to be inserted in section 12.

Similarly, to have the uniformity in the procedure of inspection under the Act and the Rajasthan Value Added Tax Act, 2003, amendment in section 26 of the Act is proposed.

THE RAJASTHAN ELECTRICITY (DUTY) ACT, 1962

Sub-section (2) of section 3B of the Rajasthan Electricity (Duty) Act, 1962 provides manner for levy, payment, interest, computation and recovery of the water conservation cess but it does not provide for exemption. In order to provide for exemption from payment of water conservation cess, the sub-section is proposed to be amended by substituting it.

Sub-section (2) of section 3C of the said Act, provides manner for levy, payment, interest, computation and recovery of the urban cess but it does not

provide for exemption. In order to provide for exemption from payment of urban cess, the sub-section is proposed to be amended by substituting it.

THE RAJASTHAN STAMP ACT, 1998

Sub-section (1) of section 3-A of the Rajasthan Stamp Act, 1998 is proposed to be amended in consequence of amendment in the Schedule of the Act.

With a view to make provision for conservation and propagation of cow and its progeny in the State, a surcharge on stamp duty is proposed to be levied by adding a new section 3-B in the Act. The proposed surcharge shall not exceed ten percent of the stamp duty chargeable under section 3 read with the Schedule to the Act.

At present, adjudication fee under section 35 is rupees fifty to two hundred as the Collector may in each case decide. Section 35 of the Rajasthan Stamp Act, 1998 is proposed to be amended to fix the adjudication fees of rupees five hundred in each case.

Section 52 of the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the time limit prescribed for rectification of the order of the Collector from ninety days to two years.

A new section 52-B is proposed to be inserted to empower the Inspector General of Stamp to re-determine the stamp duty by re-examining such orders of Collector, which are erroneous or prejudicial to the interest of State revenue. Inspector General of Stamp shall not re-examine the orders of Collector which are more than five years old. Due to insertion of section 52-B, consequential amendment in section 65 is also proposed.

Section 65 of the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the time limit for filing revision against an order referred to in sub-section (1) of that section on behalf of the State Government from ninety days from date of order to one hundred eighty days from date of communication of the order.

Article 1 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty on the instrument of Acknowledgement of a debt from two rupees to ten rupees.

Article 2 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to revise the stamp duty on the Administration bond from ten rupees for every hundred rupees, or part thereof of the value of the bond subject to a maximum of one hundred rupees to two percent of the value of bond.

Article 3 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to revise the stamp duty on the Adoption Deed from three hundred rupees to one thousand rupees.

Article 4 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty on the Affidavit from twenty rupees to fifty rupees.

Clause (g) of Article 5 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty on an Agreement or memorandum of an agreement not coming under any specific category from one hundred rupees to five hundred rupees.

At present certificates of sale granted in respect of any property sold by public auction by a Civil or Revenue Court, Collector or other Revenue Officer are chargeable under Article 17 of the Schedule to Rajasthan Stamp Act, 1998 with stamp duty on the amount of purchase money. Various other authorities are also empowered to sale the property by public auction under various State or Central Acts. Therefore, to bring every certificate of sale within the ambit of stamp duty and also to charge the stamp duty on the amount of purchase money or market value of the property, whichever is higher, the Article 17 is proposed to be suitably amended.

Article 18 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to charge the stamp duty on the market value of the shares, scrip or stock instead of the face value of such shares, scrip or stock.

The rates of stamp duty on the orders of amalgamation, demerger or reconstruction under Article 21 need to be streamlined in line with the stamp duty being charged in other States. Therefore, to rationalize the rates and to change the method of calculation of stamp duty on the orders of amalgamation or demerger or reconstruction, clause (iii) of Article 21 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended.

Article 22 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty from five rupees to one hundred rupees on the copy or extract where original is chargeable with duty of more than one rupee.

Article 23 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty from ten rupees to one hundred rupees on the counterpart or duplicate of instruments where original instrument is chargeable with duty of more than three rupees.

The present provision of Article 24 of the Schedule to Rajasthan Stamp Act, 1998 provides for stamp duty on Supplementary instruments executed to correct clerical errors in any instrument chargeable with duty. Article 24 of the Schedule to the Act is proposed to be amended to also include the supplementary instruments executed to make amendments, not amounting to transfer of interest in any property, and to increase the stamp duty from one hundred rupees to five hundred rupees.

Instruments of leave and licence Agreement are generally being executed as an alternative of lease deeds. Therefore, Article 33-A of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to provide for stamp duty on the instruments of leave and licence at par with lease deeds.

Article 35 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to increase the stamp duty on the Letter of licence from one hundred rupees to two hundred rupees.

A new Article 35-B is proposed to be inserted in the Schedule to Rajasthan Stamp Act, 1998 to provide for stamp duty on instruments relating to constitution, reconstruction or amalgamation, winding up or dissolution of Limited Liability Partnership and conversion of partnership firms or companies into Limited Liability Partnership.

Article 43 of the Schedule to Rajasthan Stamp Act, 1998 is proposed to be amended to rationalize the rate of stamp duty on instruments of partnership.

Clause (a) of Article 48 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be substituted to rationalize the stamp duty in parity with documents of family settlement and partition of ancestral property as well as to redefine family members so as to clearly specify the relatives.

Presently, works contracts are charged under Article 58 of the Schedule to the Rajasthan Stamp Act, 1998 with fixed amount of stamp duty according to their classification of value of up to rupees ten lacs, ten to fifty lacs and above fifty lacs. Article 58 of the Schedule to the Act is proposed to be amended to provide ad valorem stamp duty at the rate of 0.25 percent subject to maximum of rupees 15000/- on the amount or value set forth in such contract.

THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951

The provision of imposing green tax (cess) under section 4-D of Rajasthan Motor Vehicle Taxation Act, 1951 empowers to levy this tax on non-transport and transport vehicles. In the cases of non-transport vehicles, it is charged at the time of registration of vehicle, assignment of new registration mark and renewal of registration certificate. Green tax is levied on the transport vehicles at the time of registration, assignment of new registration mark and renewal of fitness certificate. The section also stipulates fuel based and engine capacity based categories of vehicles wherein distinction of rates has been provided. The imposition of green tax helps in bringing down the emission levels by way of de-incentivizing the pollution prone vehicles on one hand, and augment resources for development and maintenance of transport infrastructure on the other hand. It has been observed that transport vehicles are more prone to damage environment and the possibility of emitting pollutants increases with the time and its use. Thereby it is considered proper to levy higher green tax on older vehicles. So keeping this in view, it is proposed to further categorize

transport vehicles on the basis of its age since the date of its registration for the purpose of imposition of green tax. Accordingly, section 4-D is proposed to be amended.

RAJASTHAN FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2005

Rajasthan Fiscal Responsibility and Budget Management Act, 2005 was enacted for the purpose of making State Government manage State finances in a fiscally responsible manner by undertaking fiscal consolidation with time bound targets. After 2014-15, limit of the outstanding debt is not prescribed in the Act. Therefore, clause (c) of section 6 of the Act is proposed to be amended. Similarly at present statutory limit of the outstanding Government Guarantee is not prescribed. To prescribe limit of the outstanding Government Guarantee, a new clause (f) under section 6 of the Act is proposed to be inserted.

Due to taking over of loans of DISCOMs under the Ujwal DISCOM Assurance Yojana (UDAY) promulgated by the Government of India in the Ministry of Power vide Office Memorandum No. 06/02/2015-NEF/FRP dated 20th November, 2015, the State Government is unable to meet out the Revenue Deficit and Fiscal Deficit target as per section 6 of the Act. Therefore, a new clause (d) in the first proviso to section 6 of the Act is proposed to be added.

With a view to set aside a part of State revenues in the years of “above normal revenue growth” and using such accumulations in the year of equalization fund in the name of “Rajasthan Development and Poverty Alleviation Fund” was created by an amendment in the Act in the year 2014. The fund comprises the tax receipts of the State, comprising of its own taxes and share in Central taxes, in any year in excess of 17.5% over previous year and any other revenue receipts. The 14th Finance Commission increased the State's share in Central taxes from 32% to 42%. Therefore, clause (2) of section 6A of the Act is proposed to be amended to provide the own tax receipts of the State in any year in excess of 17.5% over previous year to be credited to the fund in the ensuing year. The amendment is proposed to be given retrospective effect from 1.4.2015 because the 14th Finance Commission recommendations are effective from 1.4.2015.

The Bill seeks to achieve the aforesaid objectives.

Hence the Bill.

वसुन्धरा राजे,
Minister Incharge.

**संविधान के अनुच्छेद 207 के खण्ड (1) और (3) के अन्तर्गत माननीय
राज्यपाल महोदय की सिफारिश**

[सं.प.12(11)वित्त/कर/2016 दिनांक 08.03.2016

**प्रेषक: श्रीमती वसुन्धरा राजे, प्रभारी मंत्री, प्रेषिती: सचिव, राजस्थान विधान
सभा, जयपुर]**

राजस्थान के राज्यपाल महोदय ने राजस्थान वित्त विधेयक, 2016 की विषयवस्तु से अवगत होने के पश्चात् भारत के संविधान के अनुच्छेद 207 के खण्ड (1) और (3) के अधीन उक्त विधेयक को राजस्थान विधान सभा में पुरःस्थापित और प्रचालित किये जाने और विचारार्थ लिये जाने की सिफारिश की है।

FINANCIAL MEMORANDUM

Clause 26 of the Bill which seeks to substitute sub-section (2) of section 6A in the Rajasthan Fiscal Responsibility and Budget Management Act, 2005, if enacted, shall authorise the State Government to credit such own tax receipts of the State in any year as are in excess of 17.5% over previous year and any other revenue receipts after due appropriation by the State Legislature in Rajasthan Development and Poverty Alleviation Fund.

वसुन्धरा राजे,
Minister Incharge.

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 4 of the Bill, which seeks to substitute sub-section (3) of Section 13 of the Rajasthan Value Added Tax Act, 2003, shall, if enacted, empower the State Government to prescribe the manner for permission to be issued under the section.

Clause 8 of the Bill, which seeks to amend section 53 of the Rajasthan Value Added Tax Act, 2003, shall, if enacted, empower the State Government to prescribe the manner for grant of refund in case of wrong or excess deposit of amount.

The proposed delegation is of normal character and mainly relates to the matters of detail.

वसुन्धरा राजे,
Minister Incharge.

**1. EXTRACTS TAKEN FROM THE RAJASTHAN VALUE ADDED TAX
ACT, 2003
(Act No. 4 of 2003)**

XX XX XX XX

2. Definitions.— In this Act, unless the subject or context otherwise requires,-

(1) to (6) XX XX XX

(7) "capital goods" means plant and machinery including parts and accessories thereof, meant for use in manufacture unless otherwise notified by the State Government from time to time in the Official Gazette;

(8) to (45) XX XX XX

XX XX XX XX

13. Authority competent to grant registration.— (1) to (2) XX XX

(3) Where a dealer, after having been granted registration, changes his principal place of business outside the territorial jurisdiction of the present assessing authority he shall seek the permission in writing for such change of the assessing authority from the Commissioner or any other officer authorized by the Commissioner in this behalf, and unless such permission is accorded, the present assessing authority shall continue to be the assessing authority of such dealer. Where a decision on the grant of permission is not accorded within a period of sixty days from the date of the application seeking change of assessing authority, such permission shall be deemed to have been granted.

XX XX XX XX

24. Assessment.— (1) to (4) XX XX XX

(5) No assessment order under this section shall be passed after the expiry of two years from the end of the relevant year. However, the Commissioner may for reasons to be recorded in writing, extend such time limit in any particular case by a period not exceeding six months:

Provided that the assessment for the year 2012-13 shall be made up to 30.06.2015.

(6) XX XX XX

XX XX XX XX

33. Rectification of a mistake.(1) to (2) XX XX XX

(3) Where an application under sub-section (1) is presented to the assessing authority and a receipt thereof is obtained, it shall be disposed of within a period of one year from the date of presentation and where such application is not disposed of within the said period, the same shall be deemed to have been accepted.

(4) to (5) XX XX XX

XX XX XX XX

51A. Power of State Government to waive penalty and interest in certain cases.- Notwithstanding anything contained in this Act, the State Government in the public interest, by notification in Official Gazette, may reduce or waive any amount of interest or penalty payable for any period by any class of dealers, subject to such terms and conditions as may be specified in the notification.

XX XX XX XX

2. EXTRACTS TAKEN FROM THE RAJASTHAN ENTRY OF GOODS INTO LOCAL AREAS ACT, 1999 (Act No. 13 of 1999)

XX XX XX XX

11. Registration of dealers.— (1) XX XX XX

(2) Notwithstanding anything contained in sub-section(1).—

- (i) every dealer undertaking execution of works contract involving the use or consumption of goods entering into a local area; or
- (ii) every dealer not ordinarily resident of a local area; or
- (iii) every manager or agent of a dealer not ordinarily resident of a local area; other than a dealer dealing exclusively in the goods as may be specified; or
- (iv) every lessor or lessee, who brings or causes to be brought goods into a local area;

shall get himself registered irrespective of the value of his annual turn over of goods brought into a local area.

XX XX XX XX

23. Appeals.- (1) XX XX XX

(2) The appeal shall be preferred within thirty days,-

- (i) in respect of an order of assessment, from the date on which notice of assessment was served on the appellant, and
- (ii) in respect of any other order, from the date on which the order was communicated to the appellant.

Provided that the appellate authority may admit an appeal preferred after the period of thirty days aforesaid if it is satisfied that the appellant had sufficient cause for not preferring the appeal within that period.

(3) to (5) XX XX XX
XX XX XX XX

3. EXTRACTS TAKEN FROM THE RAJASTHAN TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1990 (Act No. 9 of 1996)

XX XX XX XX

2. Definitions.- (1) In this Act, unless the context requires otherwise,-

(a) to (i) XX XX XX

(j) "Luxury Tax Officer" means the Assistant Commissioner or the Commercial Taxes Officer, including the Assistant Commissioner or the Commercial Taxes Officer, (Anti-evasion) appointed or posted by the State Government in the Commercial Taxes Department;

(k) to (v) XX XX XX

(2) XX XX XX

XX XX XX XX

26. Production and inspection of accounts and documents and search of premises.- (1) The Luxury Tax Officer may require any hotelier to produce before him any accounts or documents, or to furnish any information, relating to his business, or any other information as may be necessary for the purposes of this Act.

(2) All accounts, registers and documents relating to the business of any hotelier and cash kept in any place of business of any hotelier shall at all reasonable times be open to inspection by the Luxury Tax Officer, and the Luxury Tax Officer or any person authorized by him may take or cause to be taken such copies or extracts of the said accounts, registers or documents and such inventory of cash found as appear to him necessary for the purposes of this Act.

(3) to (5) XX XX XX
XX XX XX XX

4. EXTRACTS TAKEN FROM THE RAJASTHAN ELECTRICITY (DUTY) ACT, 1962 (Act No. 12 of 1962)

XX XX XX XX

3B. Levy of water conservation cess.- (1) XX XX XX

(2) The provisions of this Act or the rules made thereunder shall, so far as may be, apply in relation to levy, payment, interest, computation and recovery

of the cess payable under sub-section (1) as they apply to levy, payment, interest, computation and recovery of electricity duty payable under this Act.

(3) XX XX XX
XX XX XX XX

3C. Levy of urban cess.- (1) XX XX XX

(2) The provisions of this Act or the rules made thereunder shall, so far as may be, apply in relation to levy, payment, interest, computation and recovery of the cess payable under sub-section (1) as they apply to levy, payment, interest, computation and recovery of electricity duty payable under this Act.

(3) XX XX XX
XX XX XX XX

5. EXTRACTS TAKEN FROM THE RAJASTHAN STAMP ACT, 1998 (Act No. 14 of 1999)

XX XX XX XX

3-A. Certain instruments chargeable with surcharge.- (1) All instruments of conveyance, exchange, gift, settlement, partition, agreement to sale, composition, mortgage, release, power of attorney and lease of immovable property, and agreement or memorandum of an agreement relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, or development of, any immovable property, chargeable with duty under section 3 read with Schedule to the Act, shall be chargeable with surcharge at such rate not exceeding 10 percent of the duty chargeable on such instruments under section 3 read with Schedule to the Act, as may be notified by the State Government, for the purpose of the development of basic infrastructure facilities such as rail or road transportation system, communication system, power distribution system, sewerage system, drainage system or any other such public utilities serving any area of the State and for financing Municipalities and Panchayati Raj Institutions.

(2) and (3) XX XX XX
XX XX XX XX

35. Adjudication as to proper stamp.- (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty, if any, with which it is chargeable, and pays a fee of such amount (not exceeding two hundred rupees and not less than fifty rupees) as the Collector may in each case direct, the Collector shall determine the duty, if any, with which in his judgment, the instrument is chargeable.

(2) to (3) XX XX XX

52. Rectification of mistakes.- With a view to rectifying any mistake apparent from the record, the Collector may amend any order made by him under this Act, within ninety days of the date of order either on his own motion or on the mistake being brought to his notice by person affected by the order:

Provided that if any such amendment is likely to affect any person prejudicially, it shall not be made without giving to such person reasonable opportunity of being heard.

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65. Revision by the Chief Controlling Revenue Authority.- (1) Any person aggrieved by an order made by the Collector under Chapter IV and V and under clause (a) of the first proviso to section 29 and under section 35 of the Act, may within 90 days from the date of order, apply to the Chief Controlling Revenue Authority for revision of such order :

Provided that no revision application shall be entertained unless it is accompanied by a satisfactory proof of the payment of twenty five percent of the recoverable amount.

(2) The Chief Controlling Revenue Authority may *suo moto* or on information received from the registering officer or otherwise call for and examine the record of any case decided in proceeding held by the Collector for the purpose of satisfying himself as to the legality or propriety of the order passed and as to the regularity of the proceedings and pass such order with respect thereto as it may think fit:

Provided that no such order shall be made except after giving the person affected a reasonable opportunity of being heard in the matter.

THE SCHEDULE

(See Section 3)

Description of instrument 1	Proper Stamp Duty 2
1. Acknowledgement of a debt exceeding twenty rupees in amount or value, written or signed by or on behalf of a debtor in order to supply evidence of such debt in any book (other than a banker's pass-book) or on a separate piece of paper when such book or paper is left in the creditor's possession; Provided that such acknowledgment does not contain any promise to pay the debt or any stipulation to pay interest or to deliver any goods or other property.	Two rupees.
2. Administration bond including a bond given under sections 291, 375 and 376 of the Indian Succession Act,	Ten rupees for every hundred

1925 (Act No. 39 of 1925), or under section 6 of the Government Savings Bank Act, 1873 (Act No.5 of 1873).	rupees, or part thereof of the value of the bond subject to a maximum of one hundred rupees.
3. Adoption Deed , that is to say, any instrument (other than a will), recording an adoption or conferring or purporting to confer any authority to adopt.	Three hundred rupees.
4. Affidavit including an affirmation or declaration in the case of persons by law allowed to affirm or declare instead of swearing. Exemptions: Affidavit or declaration in writing when made: (a) as a condition of enrolment in the Indian Army or the Indian Air Force; (b) for the immediate purpose of being filled or used in any court; or before the officer or any court; or (c) for the sole purpose of enabling any person to receive any pension or charitable allowance.	Twenty rupees
5. Agreement or memorandum of an agreement-	
(a) to (f) XX XX	XX
(g) if not otherwise provided for;	One hundred rupees
Exemption: Agreement or memorandum of agreement- (a) for or relating to the sale of goods or merchandise exclusively, not being a Note or Memorandum chargeable under No.40; (b) made in the form of tenders to the Government for or relating to any loan.	
6. to 16. XX XX	XX
17. Certificate of sale (in respect of each property put up as a separate lot and sold) granted to the purchaser of any property sold by public auction by a Civil Or Revenue Court or Collector or other Revenue Officer.	The same duty as on a conveyance (No.21) for consideration equal to the amount of the purchase-money only.
18. Certificate or other document , evidencing the right or title of the holder thereof or any other person, either to any shares, scrip or stock in or of any incorporated	One rupee for every one thousand rupees

company or other body corporate or to become proprietor of shares, scrip or stock in or of any such company or body.	or a part thereof, of the face value, of the Shares, Scrip or Stock.
19. to 20-A. XX XX	XX
21. Conveyance as defined by section 2 (xi),- (i) to (ii) XX XX	XX
21 (iii) if relating to the order under section 394 of the Companies Act, 1956 (Central Act No. 1 of 1956) or section 44-A of the Banking Regulation Act, 1949 (Central Act No. 10 of 1949) in respect of amalgamation, demerger or reconstruction of a company.	Two percent on that part of the net worth of the transferor company which is equal to the proportion the value of the immovable property of the transferor company situated in the State of Rajasthan bears to the value of the whole of immovable property of the transferor company; in addition to the stamp duty paid on the instrument elsewhere, if any.
21. (iv) XX XX	XX
22. Copy or extract certified to be a true copy or extract, by or by order of any public officer and not chargeable under the law for the time being in force relating to court fees,-	
(i) XX XX	XX
(ii) in any other one case.	Five rupees.
Exemption: (a) Copy of any paper which a public officer is expressly required by law to make or furnish	

for record in any public office for any public purpose; (b) Copy of, or extract from, any register relating to births, baptisms, namings, dedications, marriages, divorces, deaths or burials.	
23. Counterpart or duplicate of any instrument chargeable with duty and in respect of which the proper duty has been paid,-	
(a) XX XX XX	
(b) in any other case.	Ten rupees.
Exemption: Counterpart of any lease granted to a cultivator when such lease is exempted from duty.	
24. Supplementary instrument to correct clerical errors in any instrument chargeable with duty and in respect of which proper duty has been paid.	One hundred rupees.
25. to 33. XX XX	XX
33-A. Leave and Licence Agreement relating to immovable property other than the residential property.	One rupee for every hundred rupees or part thereof on the whole amount payable or deliverable plus the total amount of fine or premium or money advanced or to be advanced irrespective of the period for which such leave and licence agreement is executed.
34. XX XX	XX
35. Letter of Licence , that is to say, an agreement between a debtor and his creditors that the latter shall, for a specified time, suspend their claims and allow the debtor to carry on business at his own discretion.	One hundred rupees.
36. to 42. XX XX	XX

43. Partnership-			
(1) Instrument of partnership,-			
(a) where there is no share contribution in partnership or where such share contribution brought in by way of cash does not exceed Rs. 50,000/-;			Five hundred rupees.
(b) where such share contribution brought in by way of cash is in excess of Rs. 50,000/-, for every Rs.50,000/- or part thereof;			Five hundred rupees, subject to maximum duty of rupees five thousand.
(c)	XX	XX	XX
(2)	XX	XX	XX
44. to 47.	XX	XX	XX
48. Release, that is to say any instrument, not being such a release as is provided for by section 26(2), whereby a co-owner, co-sharer or co-parcener renounces his interest, share, part or claim in favour of another co-owner, co-sharer or co-parcener,-			
(a) where the release deed is executed by or in favour of a family member. Explanation: “family member” means husband, wife, son, daughter, father, mother, brother, sister, wife or children of predeceased brother, husband or children of predeceased sister, wife of a predeceased son and children of a predeceased son or predeceased daughter.			Five hundred rupees.
(b)	XX	XX	XX
49. to 57.	XX	XX	XX
58. Works contract that is to say a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution and includes a sub-contract,-			
(a) where the amount or value set forth in such contract does not exceed Rs.10 lacs.			Five hundred rupees.
(b) where it exceeds Rs.10 lacs but does not exceed Rs. 50 lacs.			One thousand rupees.
(c) where it exceeds Rs.50 lacs.			Five thousand rupees.

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**6. EXTRACTS TAKEN FROM THE RAJASTHAN MOTOR VEHICLES
TAXATION ACT, 1951
(Act No. 11 of 1951)**

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4-D. Levy of Green Tax.- (1) There shall be levied and collected a cess called “green tax”, in addition to the tax levied under sections 4, 4-B and 4-C of the Act, on such vehicles suitable for use on road as specified in column (2), at such time as specified in column (3), of the table below at such rates, not exceeding the maximum rates specified in column (4) of the table, as may be fixed by the State Government by notification in the Official Gazette, for the purpose of implementation of various measures to control air pollution.

TABLE

S. No.	Class of the Vehicle	Time	Maximum rate of cess (in Rupees)
1	2	3	4
1.	Non-transport vehicle		
	(a) two wheelers	At the time of registration under section 41, or assignment under section 47 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) and thereafter at the time of renewal of certificate of registration under sub-section (10) of section 41 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988).	1000
	(b) four wheeled diesel driven vehicles		
	I. Light Motor Vehicle with engine capacity up to 1500 cc		5000
	II. Light Motor Vehicle with engine capacity above 1500 cc and up to 2000 cc		10000
	III. Light Motor Vehicle with engine capacity above 2000 cc with seating capacity up to 5		10000
	IV. Light Motor Vehicle with engine capacity above 2000 cc with seating capacity more than 5		25000
	(c) four wheeled petrol/ LPG driven vehicles		
	I. Light Motor Vehicle with engine capacity up to 1500 cc		2000
	II. Light Motor Vehicle with engine capacity above 1500 cc and upto 2000 cc		2500
	III. Light Motor Vehicle with		3000

	engine capacity above 2000 CC with seating capacity up to 5		
	IV. Light Motor Vehicle with engine capacity above 2000 CC with seating capacity more than 5		5000
	(d) other than above fuel driven four wheeled vehicles.		1000
	(e) other Non-transport vehicles.		2000
2.	Transport vehicle	At the time of registration under section 41, or assignment under section 47 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) and thereafter at the time of renewal of fitness certificate under section 56 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988)	2000

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**7. EXTRACTS TAKEN FROM THE RAJASTHAN FISCAL
RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2005
(Act No. 7 of 2005)**

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6. Fiscal Management Targets.- In particular and without prejudice to the generality of the foregoing provisions, the State Government shall-

(a) to (b) XX XX XX

(c) restrict its total outstanding debt upto 39.3, 38.3, 37.3 and 36.5 per cent of Gross State Domestic Product for the financial year 2011-12, 2012-13, 2013-14 and 2014-15 respectively;

(d) XX XX XX

(e) ensure to bring out special statement along with the budget giving in detail number of employees in Government, Public Sector and Aided institution and related salary:

Provided that revenue deficit and fiscal deficit may exceed the limits specified under this section-

- (a) due to ground or grounds of unforeseen demands on the finances of the State Government arising out of national security or natural calamity including drought relief or such other exceptional circumstances beyond the control of the State Government ; or
- (b) due to developmental and other unavoidable expenditure; or
- (c) up to the limits indicated by the Central Government from time to time:

Provided further that the excess beyond limits arising due to the grounds mentioned in the first proviso shall be explained with a detailed statement on the said grounds, as soon as possible, before the House of the State Legislature.

6A. Rajasthan Development and Poverty Alleviation Fund.-(1) XX

(2) Tax receipts of the State, comprising of its own taxes and share in central taxes, in any year in excess of 17.5% over previous year and any other revenue receipts, as the State Government may think fit, shall, if the State Legislature by appropriation made by law in this behalf so provides, be credited to the Fund in the ensuing year.

(3) to (4)	XX	XX	XX
XX	XX	XX	XX