

**FINANCE DEPARTMENT
(TAX DIVISION)**

Jaipur, March 8, 2016

In pursuance of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorise the publication in the Rajasthan Gazette of the following translation in the English language of Finance Department, Tax Division Notification No.F.12(11)FD/Tax/2016-182 to 213, No.F.4(6)FD/Tax/2016-214 to 242 and F.6(179)/Pari/Tax/Hqrs/95/9G, F.6(179)/Pari/Tax/Hqrs/95/25C, F.6(179)/Pari/Tax/Hqrs/95/1U, F.6(179)/Pari/Tax/Hqrs/95/27A, F.6(179)/Pari/Tax/Hqrs/95/24D, F.6(179)/Pari/Tax/Hqrs/95/27B, F.6(179)/Pari/Tax/Hqrs/95/27C, F.6(179)/Pari/Tax/Hqrs/95/3M, F.6(179)/Pari/Tax/Hqrs/95/22D, F.6(179)/Pari/Tax/Hqrs/95/11N, F.6(179)/Pari/Tax/Hqrs/95/27D and F.6(179)/Pari/Tax/Hqrs/95/27E dated March 08, 2016.

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 8, 2016

S.O.251.- In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government hereby makes the following rules further to amend the Rajasthan Value Added Tax Rules, 2006, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Value Added Tax (Second Amendment) Rules, 2016.

(2) The provisions of,-

- (i) rule 2, 3, 4, 5, 6, 7, 8, 10, 11, 12, 13, 15, 17, 18, 19, 20, 21, 22, 23 and 24 of these amendment rules shall come into force with effect from 01.04.2016; and
- (ii) rule 9, 14 and 16 of these amendment rules shall come into force with effect from 01.07.2016.

2. Amendment of rule 17A.- In rule 17A of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules,-

- (i) after the existing sub-rule (1) and before the existing sub-rule (2), the following new sub-rule (1A) shall be inserted, namely:-

“(1A) Notwithstanding anything contained in sub-rule (1), any registered dealer, commonly known as developer or builder, who as works contractor, undertake the construction of flats, dwellings or buildings or premises and transfer them along with goods (whether as goods or in some other form) and land or interest underlying the land in pursuance of an agreement, may opt for payment of tax in lump sum in accordance with the provisions of section 5 for any project undertaken by him, by submitting an application in Form VAT-69A electronically through the official web-site of the department within thirty days from the commencement of such project. Separate application shall be made for each project.

Explanation: Commencement of Project means the date on which any amount is received, against an agreement related to projects, from the purchaser.”

- (ii) after the existing sub-rule (8) and before the existing sub-rule (9), the following new sub-rule (8A) shall be inserted, namely:-

“(8A) The developer or builder shall not be allowed to opt out for the project(s) for which an option has been exercised by him:

Provided that the developer or builder who had opted for payment of tax in lump sum in lieu of tax prior to 01.04.2016, he may opt-out upto 30.04.2016, otherwise, the certificate for payment of tax in lump sum issued earlier shall remain in force for the projects already undertaken by him.”

3. Amendment of rule 19.- In rule 19 of the said rules,-

- (i) the existing sub-rule (4) shall be substituted by the following, namely:-

“(4) Return in Form VAT-11 shall be submitted, within ninety days of the end of the relevant year, by the following class of dealers other than those registered under the Rajasthan Tax on Entry of Goods into Local Area Act, 1999 (Act No.13 of 1999) and/or the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996),-

- (a) who has opted for payment of tax under sub-section (2) of section 3; or
- (b) who are exclusively engaged in the sale and purchase of exempted goods; or
- (c) who are exclusively engaged in the sale of goods which are taxable at maximum retail price under sub-section (7) of section 4 and such goods have suffered tax at maximum retail price at earlier occasion under the said sub-section; or
- (d) who are exclusively engaged in the sale of goods which are taxable at first point in the series of sales and such goods have suffered tax at the said first point; or
- (e) who are exclusively engaged in the sale of such goods for which payment of tax in lump sum under section 5 may be made and the dealer has opted to pay tax in lump sum; or
- (f) who are exclusively engaged in the sale of such goods which are exempted from payment of tax under any notification issued under sub-section (3) of section 8 on the condition of payment of exemption fee and the dealer has opted for payment of exemption fee; or
- (g) as may be notified by the Commissioner.

Notwithstanding anything contained in clause (f) above, a contractor covered under the said clause shall submit VAT-11, where any incidental sale has been made of leftover taxable goods related to the contract for which an option has been exercised by him. He shall also submit statement of sale of such leftover goods in Form VAT-08A for the quarter in which such sales have been made by him, within sixty days of the end of the relevant quarter:

Provided that in case of dealer who is required to get his accounts audited under section 44AB of the Income Tax Act, 1961 (Central Act

No. 43 of 1961), may submit return within nine months from the end of the relevant year.” ; and

- (ii) the existing sub-rule (11) shall be substituted by the following, namely:-

“(11) Where a dealer who had opted for, payment of tax in accordance with the provisions of sub-section (2) of section 3 or payment of lump sum in lieu of tax in accordance with section 5, and opted out from the said option before the end of a year, such dealer shall submit the details of turnover from the beginning of year upto the date of opting out, in the return in Form VAT-10 pertaining to the quarter in which he opted out and shall not be required to submit returns for the previous quarter(s) of that year.”

4. Amendment of rule 21.- In rule 21 of the said rules,-

- (i) for the existing punctuation mark “.” appearing at the end of sub-rule (8), the punctuation mark “:” shall be substituted; and
- (ii) in sub-rule (8), so amended, the following new proviso shall be added, namely:-

“Provided that the Deputy Commissioner (Administration) having jurisdiction, for the reasons to be recorded in writing, in any particular case, may allow the dealer for submission of such application upto a period of one year from the date of generation of such declaration form or upto 30.09.2016, whichever is later.”

5. Amendment of rule 22A.- The existing sub-rule (7) of rule 22A of the said rules shall be substituted by the following, namely:-

“(7) Where any dealer commonly known as developer or builder has opted for payment in lump sum in lieu of tax under section 5 of the Act, awards any works contract to any person, he shall obtain awarder identification certificate, and shall at the time of payment of any sum to any person not registered under the Act, deduct an amount as may be notified by the State Government in the manner as provided in rule 40 of these rules, and all the provisions of the said rule shall *mutatis mutandis* apply.”

6. Amendment of rule 27.- In rule 27 of the said rules,-

- (i) the existing sub-rule (6) shall be substituted by the following, namely:-

“(6) Unless otherwise directed by the Commissioner, the assessing authority or the authorized officer shall submit the digitally signed Form VAT-23 electronically through the official website of the Department to an officer authorized by the Commissioner as Central Refund Officer within two working days of passing of such order.”; and

- (ii) the existing sub-rule (7) shall be deleted.

7. Amendment of rule 38.- In rule 38 of the said rules,-

- (i) in clause (i) of sub-rule (2), for the existing expression “signature”, the expression “signature or digital signature” shall be substituted; and
- (ii) in clause (e) of sub-rule (7), for the existing expression “signature”, the expression “signature or digital signature” shall be substituted.

8. Amendment of rule 40. - In rule 40 of the said rules,-

- (i) in sub-rule (6), the existing expression “, and shall issue a certificate of deduction of tax to the contractor in Form VAT-41, within twenty one days of the close of the relevant quarter” shall be deleted;

- (ii) in sub-rule (7), for the existing expression “within fifteen days of the receipt of such application,” the expression “within thirty days of the receipt of such application,” shall be substituted;
- (iii) the existing sub-rule (8) shall be substituted by the following, namely:-

“(8) Every awarder holding an Awardee Identification Certificate shall deposit the amount deducted by him in the manner as provided in rule 39 of these rules, within fifteen days of the close of the month of such deduction.”;
- (iv) after the sub-rule (8), so substituted and before the existing sub-rule (9), the following new sub-rules (8A) and (8B) shall be inserted, namely:-

“(8A) Every awarder holding an Awardee Identification Certificate, shall submit a statement in Form VAT-40E electronically through the official website of the department to the officer authorized under sub-rule (1), within thirty days of the end of the quarter. Where the awarder fails to furnish the statement as mentioned above, the said officer after affording a reasonable opportunity of being heard, may impose penalty under section 64 of the Act.

(8B) Where an awarder discovers any omission or error in the Form VAT-40E furnished by him, he may furnish a revised Form VAT-40E within three months from the close of relevant year.”;
- (v) the existing sub-rule (11), shall be substituted by the following, namely:-

“(11) On receipt of Form VAT-40E, the certificate of deduction of tax in Form VAT-41 shall be generated and forwarded to the contractor and to the officer authorized under sub-rule (1) electronically through the official web-site of the department. In case, Form VAT-40E is revised by the awarder, a revised Form VAT-41 shall be generated electronically through the official web-site of the department, and the previously generated Form VAT-41 shall be cancelled.”; and
- (vi) the existing sub-rule (12), (13), (14), (15) and (16) shall be deleted.

9. Amendment of rule 47.– The existing sub-rule (1) of the rule 47 of the said rules shall be substituted by the following, namely:-

“(1) The audit of a dealer shall be conducted by the auditor,-

- (i) at the place of the business of the dealer; or
- (ii) in the office of the auditor,

as per the option of the dealer. An intimation shall be given to the dealer electronically through the Official Website of the Department regarding his selection for audit under section 27 of the Act and he shall be required to inform his option electronically through the official website of the Department, within fifteen days of such intimation regarding the place where he wants the audit to be conducted. Where the dealer fails to inform such option, audit shall be conducted at place of business of the dealer.”

10. Amendment of Form VAT-03.– In Form VAT-03 appended to the said rules, for the existing expression “opted under section 3(2) or 5 (1)”, the expression “opted under section 3(2)” shall be substituted.

11. Amendment of Form VAT-06B. - In Form VAT-06B appended to the said rules, for the existing expression “3.Balance of ITC at the date of exercising option”, the expression “3. Balance of ITC as on 31st March of the previous year” shall be substituted.

12. Amendment of Form VAT-10.-In Form VAT-10 appended to the said rules, after the existing sub-item number “1.1 Turnover under section 8(3)[Works Contract EC]” and table thereto and before the existing sub-item number “1.2 Turnover under section 5(1) of RVAT Act (Composition Schemes)” of item B.1 Tax Liability of head “B. Turnover”, the following new sub-item number 1.1.A and 1.1.B and entries thereto shall be inserted, namely:-

“1.1.A. Detail of purchases (to be filled in case of works contract)

1.1.A.1 Particulars of purchases made within the state against VAT Invoice

S. No.	TIN	Name of the selling dealer	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases

1.1.A.2 Particulars of purchases made within the state on which tax has not been paid under the Act

S. No.	Commodity	Name of the dealer or person from whom goods have been purchased	Amount of purchases made during the period	Rate of Tax	Amount of Tax that would have been payable on such purchases had the goods been purchased against VAT Invoice

1.1. A.3 Particulars of purchases made from outside the State

S. No.	Commodity	Name of the dealer or person from whom goods have been purchased	Amount of purchases made during the period	Rate of Tax	Amount of Tax that would have been payable on such purchases had the goods been purchased against VAT Invoice

1.1.B Turnover of taxable leftover goods

S.No.	Name of Commodity	Turnover (Rs.)	Tax Rate	Amount of tax
	A	b	C	D

13. Amendment of Form VAT-11.- (i) after the existing sub-item number “1.1.A.3 Particulars of Purchase made from outside the State” and table thereto, and before the existing sub-item number “1.2 Turnover under section 5(1) of RVAT Act (Composition Schemes)” of head “B. Turnover”, the following new sub-item number 1.1.B and entries thereto shall be inserted, namely:-

“1.1.B Turnover of taxable leftover goods

S.No.	Name of Commodity	Turnover (Rs.)	Tax Rate	Amount of tax
	A	B	C	D

(ii) after the existing sub-item number “1.2 Turnover under section 5(1) of RVAT Act (Composition Schemes)” and table thereto and before the existing sub-item number “1.3 Taxable Sales by dealers who have opted for payment of tax under section 3 (2) of head “B. Turnover”, the following new sub-item number 1.2.A and entries thereto shall be inserted, namely:-

“1.2 A To be filled by developer or builder

S. No.	Name of Project	Site of the project	Details of certificate for payment of tax in lump sum		Amount received	Composition amount
			No.	Date		
1	2	3	4	5	6	7

14. Substitution of Form VAT-20.- The existing Form VAT-20 appended to the said rules, shall be substituted by the following, namely:-

“VAT-20
[See Rule 27(1) (a)and (2)(a)]
Application For Refund

For the quarter: From To

To
AC/CTO/ACTO
Circle/Ward

Tick the appropriate Act under which refund is sought	The Rajasthan Value Added Tax Act, 2003	
	The Central Sales Tax Act, 1956	
	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 Entertainments and Advertisements Tax Act, 1957	
1.	Name of Dealer	
2.	TIN	
3.	Address	
4.	Details of Bank	
	4.1	Name of the Bank in which refund is sought
	4.2	Name of the Branch
	4.3	Account No.
	4.4	Account Type
	4.5	IFSC of Branch
	4.6 Whether the branch has CBS arrangement	Yes No

5.	Amount of refund claimed and reason(s) thereof.								
	a. Result of assessment order								
	i. Period	From To							
	ii Date of Order	D	D	M	M	Y	Y	Y	Y
	b. as a result of order of competent officer/Authority /the Court								
	i Name of Authority								
	ii Date of Order	D	D	M	M	Y	Y	Y	Y

Place
Date

Signature
Name and status

Declaration

I/We.....Proprietor/Partner/Director/Karta/Business Manager of M/s.....declare that the facts stated above is true to the best of my knowledge and belief and nothing has been concealed. It is further declared that for the above referred period no other application for refund has been filed.

Place
Date

Signature
Name and Status”

15. Amendment of Form VAT-20A.- In Form VAT-20A appended to the said rules, after the existing item number 13, the following new item number 14 shall be added, namely:-

14.	Details of Bank		
	14.1 Name of the Bank in which refund is sought		
	14.2 Name of the Branch		
	14.3 Account No.		
	14.4 Account Type		
	14.5 IFSC of Branch		
	14.6 Whether the branch has CBS arrangement	Yes	No

16. Substitution of Form VAT-27.- The existing Form VAT-27 appended to the said rules shall be substituted by the following, namely:-

“Form VAT-27
[See rule 30(1)]

Memorandum for Appeal to Appellate authority

To,
Appellate Authority,
Commercial Taxes Department,
.....

Tick the appropriate Act under which intends to file an appeal	The Rajasthan Value Added Tax Act, 2003
	The Central Sales Tax Act, 1956
	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 Entertainments and Advertisements Tax Act, 1957

1.1	Name of Appellant					
1.2	Registration No. /(TIN), if any					
2.	Address					
2.1	Building No./ Name					
2.2	Area/ Town and City					
2.3	District					
2.4	PIN code					
2.5	E-mail id					
		RVAT Act, 2003	CST Act, 1956	RETLA, 1999	Luxury Act, 1990	Entertainment Act, 1957
3.	Date of service of order appealed against, DD/MM/YYYY					
4.	Section, under which order passed					
5.	Period to which dispute relates From To					
6.	Relief claimed in the appeal:					
a.	Total liability including Tax, Interest and Penalty					
(i)	Determined by the authority					
(ii)	Admitted by the appellant					
(iii)	Disputed by the appellant					
Or/ and						
b.	Disputed by the appellant					
(i)	Disputed turnover					
(ii)	Tax due on disputed turnover					
Or/ and						
c.	If rate of tax is disputed					
(i)	Turnover					
(ii)	Amount of disputed tax					
Or/and						
d.	If amount of Penalty /Interest is disputed					
(i)	Section under which Penalty/ Interest is disputed					
(ii)	Amount of penalty in dispute					

(iii)	Amount of Interest in dispute					
7.	Any other relief claimed					
8	Whether the admitted liability has been paid					
9.	Whether complied with the provisions of section 82(3) of the RVAT Act, 2003					
10.	Details of amount deposited for filing of appeal:					
	Amount	Date of deposit	GRN/CIN	Name of the Act under which amount has been deposited		
11.	Grounds of Appeal (Separate ground of appeal should be mentioned under each Act)					

Date: _____ (digital signature)
 Place: _____ Name of signatory
 Status

Verification

I / We do verify that the above information and its enclosures (if any) is true and correct to the best of my/our knowledge and belief and nothing has been concealed

Date: _____ (digital signature)
 Place: _____ Name of signatory
 Status”

17. Substitution of Form VAT-40.- The existing Form VAT-40 appended to the said rules shall be substituted by the following, namely:-

**“FORM VAT-40
 [See Rule 40 (1)]**

Application for Allotment of Awarder Identification Certificate

To,
 Assessing Authority,
 Circle....
 Zone.....

1. For dealers registered under the Rajasthan Value Added Tax Act, 2003

(a) TIN

0	8									
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(b) Date from which registration is effective

D	D	M	M	Y	Y	Y	Y
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(c) Name of the dealer

(d) Contact No.(In case of Landline, prefix STD Code)

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Place: Signature
 Date: Name of Applicant (s):
 Status with Seal

Verification

I/ We verify that the above information and its enclosures are true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature
 Date: Name of Applicant (s):
 Status with Seal”

18. Substitution of Form VAT-40C.- The existing Form VAT-40C appended to the said rules shall be substituted by the following, namely:-

**“VAT-40C
 [See Rule 40 (7)]
 Application for issuance of No Tax Deduction Certificate**

To,
 Assessing Authority,
 Circle....
 Zone.....

I, Status, of M/s
 TIN E-mail idsubmit the application for
 grant of No Tax Deduction Certificate for the following contracts:

S. No.	Work Order Number	Work Order Date	AIN of Awarder	Name of the Awarder	Nature and details of the contract	Total value of the contract	Date by which the contract is undertaken to be completed	Remarks
1	2	3	4	5	6	7	8	9

Place : Signature
 Date : (Authorized person)

Verification

I verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place: Signature:
 Date: Name:
 Status:”

19. Amendment of Form VAT-40D.- In Form VAT-40D appended to the said rules,-

- (i) for the existing expression “his chief place of business”, the expression “his principal place of business” shall be substituted; and
- (ii) for the existing expression “Chief place of business”, the expression “Principal place of business” shall be substituted.

20. Substitution of Form VAT-40E.- The existing Form VAT-40E appended to the said rules shall be substituted by the following, namely:-

“FORM VAT-40E

[See Rule 40(8)]

Statement of works contract and tax deducted to be furnished by the awarder

To,
Assessing Authority,
Circle....

Zone.....

1. Name of the Awarder
 2. Awarder Identification No.
 3. Address
Bldg. No/ Name/Area
Town/City
District (State)
Pin Code
 4. Period under return
- E-mail id
Fax No.

PART A

Information of works contract entered into during the quarter

S.No.	Work Order Number	Work Order Date	Nature and details of the contract	Total value of the contract	Name and address of the Contractor	TIN of the Contractor, if any	Date by which the contract is undertaken to be completed	Details of the goods to be supplied by the awarder under the contract and the value thereof
1	2	3	4	5	6	7	8	9

PART B

Details of Tax deducted at source by awarder during the quarter

S. No.	Work Order Number	Work Order Date	Nature of the contract	Gross value of the contract	Bill No. & Date	Amount of the Bill	EC No. of Contractor, if any	Amount deducted at source	Voucher No. and date of credit of payment to the contractor	Gross amount of challan & date on which tax deducted at source was deposited to the account of the Commercial Taxes Department	Treasury voucher Number for payments made through AG Adjustment /GRN/ CIN	Tin of Contractor, if any	Name of Contractor	Rate in lieu of VAT (%)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

PART C

Details of tax deposited by contractor, if any

S. No.	Date of the contract	Nature of the contract	Gross value of the contract	Bill No. & Date	Amount of the Bill	Amount deposited by contractor	Date of deposition of tax by contractor	GRN / CIN	TIN of Contractor	Name of Contractor	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

PART D

Details of No Tax Deduction Certificate submitted by contractor

S. No.	Date of the contract	Nature of the contract	Gross value of the contract	Certificate No. of NTDN	Date of Issue of NTDN	Issuing Authority	TIN of Contractor	Name of Contractor	Remarks
1	2	3	4	5	6	7	8	9	10

21. Substitution of Form VAT-41.- The existing Form VAT-41 appended to the said rules shall be substituted by the following, namely:-

**“FORM VAT-41
[See Rule 40(11)]**

Certificate of deduction at source by Awarder

Form No.

Date of Issue:

Name of Contractor	
Registration No. (TIN), if any	
Address	
Name of the Awarder	
Awarder Identification No.	
Address	
Amount paid to the contractor	
Amount of TDS	

Details of Tax deducted at source by awarder

S. No.	Work Order Number	Work Order Date	Nature of the contract	Gross value of the contract	Bill No. & Date	Amount of the Bill	EC No. of Contractor, if any	Amount deducted at source	Voucher No. and date of credit of payment to the contractor	Gross amount of challan & date on which tax deducted at source was deposited to the account of the Commercial Taxes Department
1	2	3	4	5	6	7	8	9	10	11

22. Deletion of Form VAT-42.-The existing Form VAT-42 appended to the said rules shall be deleted.

23. Insertion of Form VAT-69A.- After the existing Form VAT-69 and before the existing Form VAT-70 appended to the said rules, the following new Form VAT-69A shall be inserted, namely:-

“FORM VAT-69A

(See Rule 17A)

Application for permission to pay tax in lump sum for developer or builder

To,
The Assessing Authority

I submit my application as follows for the grant of permission to pay tax in lump sum under rule 17A of Rajasthan Value Added Tax Rules, 2006 for the period commencing from _____.

The Details of my business are as under :

1. TIN
2. Name of the Applicant :
3. Name of the Dealer :
4. Address :
5. E-mail id:
6. Contact Number :
7. Detail of the project :
 - a. Name of Project :
 - b. Site Address of the project :
 - c. Estimated cost of project :
 - d. Estimated period of completing project from..... to
8. Name of project approving authority :

I/We declare that the information given above is true and correct to the best of my/our knowledge and nothing has been concealed and I shall abide by all the conditions specified in relevant rule.

Place :

Signature :

Date :

Designation : ”

24. Substitution of Form VAT-70.- The existing Form VAT-70 appended to the said rules shall be substituted by the following, namely:-

“FORM VAT 70

(See Rule 17A)

Certificate for payment of tax in lump sum

1. TIN:
2. Name of the applicant:
3. Name and address of the dealer:
4. E-mail id:
5. Mobile No.:
6. Part-A : Applicable for dealers other than developer or builder :
Commodities for which permission to pay tax in lump sum is granted:
Part-B : Applicable for developer or builder :

Name of Project	Estimated cost	Site of project

This certificate shall remain in force till the dealer opted out from the option of payment of tax in lump sum or the dealer has closed the business or certificate is cancelled, whichever is earlier.

Place :

Date :

SEAL

Signature :

Name :

Designation : ”

[No.F.12(11)FD/Tax/2016-182]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.252.-In exercise of the powers conferred by clause (8) of section 2 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this Department's notification number F.12(52)FD/Tax/09-pt-113 dated 31.12.2010, as amended from time to time, namely:-

AMENDMENT

In the said notification, after the existing serial number 14 and entries thereto the following new serial number and entries thereto shall be added, namely:-

" 15. All types of used motor Vehicles "

This shall have effect from 01.04.2016.

[No.F.12(11)FD/Tax/2016-183]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.253.-In exercise of the powers conferred by sub-section (2) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in Schedule I appended to the said Act, with immediate effect, namely:-

AMENDMENTS

In Schedule I appended to the said Act,-

- (i) the existing serial number 22 and entries thereto shall be substituted by the following, namely:-

22.	Indigenous handmade musical instruments, components and parts thereof, ghungghru	
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- (ii) the existing serial number 34 and entries thereto shall be substituted by the following, namely:-

34.	Unbranded toast and unbranded rusk, Bread (branded or otherwise) excluding pizza bread	
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- (iii) the existing serial number 37 and entries thereto shall be substituted by the following, namely:-

37.	Pappad, Pappad Khar, Bari, Mangori and Khakhra	
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- (iv) the existing serial number 69 and entries thereto shall be substituted by the following, namely:-

69.	Articles of marble up to Rs. 1000/- per item.	
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- (v) the existing serial number 77 and entries thereto shall be substituted by the following, namely:-

77.	Gwar Seed, Gwar Dal, Dhencha and Punwad	
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- (vi) the existing serial number 92 and entries thereto shall be substituted by the following, namely:-

92.	Kerosene lamp, hurricane lantern, kerosene wick stove, kerosene pressure stove, accessories & parts thereof	
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- (vii) the existing serial number 107 and entries thereto shall be substituted by the following, namely:-

107.	Solar energy equipment and solar torch	
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- (viii) the existing serial number 120 and entries thereto shall be deleted; and

- (ix) after the existing serial number 148 and entries thereto, the following new serial numbers and entries thereto shall be added, namely:-

149.	Bio mass stove	
150.	Lai	
151.	Pattu	
152.	Camphor	
153.	Saw Dust	
154.	Sugarcane	
155.	Sattu	
156.	Sewing needle other than needles used in sewing machine	
157.	Earthen roofing tiles (kelu)	
158.	Animal Shoe and its nail	
159.	Rubber play ball and balloons	
160.	Hand-pump, its parts and fittings	
161.	Safety matches	

162.	Ganga jal and ganga arghya packed in sealed containers, not meant for drinking purpose	"
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[No.F.12(11)FD/Tax/2016-184]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.254.-In exercise of the powers conferred by sub-section (3A) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in Schedule II appended to the said Act, with immediate effect, namely:-

AMENDMENT

In Schedule II appended to the said Act, after the existing serial number 73 and entries thereto, the following new serial number 74 and entries thereto, shall be added, namely:-

"

74.	Rajasthan Prisons Department	"
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[No.F.12(11)FD/Tax/2016-185]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.255.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts Rajasthan Prisons Department, from tax payable on the sale of goods manufactured or produced in the workshops of the jails of the said Department, subject to the condition that such goods shall contain a label or mark as a token of proof that the goods have been manufactured or produced in workshops of jails.

[No.F.12(11)FD/Tax/2016-186]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.256.-In exercise of the powers conferred by sub-section (5) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, makes the following amendments in Schedule IV appended to the said Act, with immediate effect, namely:-

AMENDMENTS

In Schedule IV appended to the said Act,-

- (i) the existing serial number 4 and entries thereto shall be substituted by the following, namely:-

4.	All kinds of bricks other than mentioned in Schedule I, asphaltic roofing and refractory monolithic	5.5	
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- (ii) the existing serial number 6 and entries thereto shall be substituted by the following, namely:-

6.	Sewing thread.	5.5	
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- (iii) the existing serial number 8 and entries thereto shall be deleted;

- (iv) the existing serial number 21 and entries thereto shall be substituted by the following, namely:-

21.	Micronutrients, plant growth promoters and regulators, herbicides, rodenticide, insecticide and weedicide	5.5	
-----	---	-----	--

- (v) the existing serial number 41 and entries thereto shall be substituted by the following, namely:-

41.	Disposable items made of paper or thermocol, disposable food packing containers, tooth picks, straw, aluminum house foils and tissue paper	5.5	
-----	--	-----	--

- (vi) the existing serial number 57 and entries thereto shall be deleted;

- (vii) the existing serial number 74 and entries thereto shall be substituted by the following, namely:-

74.	Petro-max pressure lamp, glass chimney and petro-max gas mantle and accessories and parts thereof	5.5	
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- (viii) the existing serial number 78 and entries thereto shall be deleted;

- (ix) the existing serial number 86 and entries thereto shall be substituted by the following, namely:-

86.	Medical equipment/devices and implants including dental implants but excluding Pseudophakic Intra Ocular lens.	5.5	
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- (x) the existing serial number 98 and entries thereto shall be deleted;

(xi) the existing serial number 107 and entries thereto shall be substituted by the following, namely:-

107.	Processed or preserved vegetables and fruits, unbranded pickle whether sold in sealed containers or otherwise, fruit squash and fruit juice when sold loose, sharbat and thandai	5.5	
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(xii) the existing serial number 112 and entries thereto shall be substituted by the following, namely:-

112.	Readymade garments including semi-stitched garments	5.5	
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(xiii) the existing serial number 117 and entries thereto shall be deleted;

(xiv) the existing serial number 118 and entries thereto shall be deleted;

(xv) the existing serial number 159 and entries thereto shall be substituted by the following, namely:-

159.	All types of plastic goods including plastic grills and unbranded plastic moulded furniture but excluding plastic goods mentioned in any other Schedule	5.5	
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(xvi) in column number 2 against serial number 198, the existing expression "(Sattu)" shall be deleted.

(xvii) after the existing serial number 222 and entries thereto, the following new serial numbers and entries thereto shall be added, namely:-

223.	Measuring tape and Vernier Calipers	5.5	
224.	Electric switchgear	5.5	
225.	Health fitness, gymnastic equipments, thermal massager, fat losing belts, body vibrating items, accupressure machines, morning walker.	5.5	
226.	All types of carpets	5.5	
227.	Gwar gum and gwar gum powder	5.5	
228.	Processed betel leaf (Paan)	5.5	

(xviii) in Part A, GOODS UNDER CATEGORY OF IT PRODUCTS, the existing serial number 10 and entries thereto shall be substituted by the following, namely:-

10.	Data storage and recording devices including Compact Disc (CD), Digital Versatile Disc (DVD), Pen Drive, SD card, Memory Card etc.	5.5	
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(xix) In Part B, GOODS UNDER CATEGORY OF INDUSTRIAL INPUTS,-

(a) the existing serial number 180 and entries thereto shall be deleted;

(b) the existing serial number 264 and entries thereto shall be deleted; and

- (c) the existing serial number 276 and entries thereto shall be deleted.

[No.F.12(11)FD/Tax/2016-187]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 8, 2016

S.O.257.-In exercise of the powers conferred by sub-section (5) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, makes the following amendments in Schedule V appended to the said Act, with immediate effect, namely:-

AMENDMENTS

In Schedule V appended to the said Act,-

- (i) in column number 2 against serial number 16, after the existing item (xvii) and entries thereto, the following new item (xviii) and entries thereto shall be added, namely:-

" (xviii) Branded pickles ";

- (ii) the existing serial number 27 and entries thereto shall be substituted by the following, namely:-

27.	Furniture made from any material whether sold in assembled form or unassembled form but ready to assemble whether finished or unfinished or semi-finished, including office furniture and branded plastic moulded furniture but excluding mudhas made of sarkandas. Explanation: slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.	14.5	
-----	---	------	--

- (iii) the existing serial number 33 and entries thereto shall be deleted;

- (iv) the existing serial number 34 and entries thereto shall be substituted by the following, namely:-

" 34. Insulated wares 14.5 ";

- (v) in column number 2 against serial number 41, the existing item (i) and entries thereto shall be substituted by the following, namely:-

- " (i) Measuring devices whether electronic or non-electronic, including
- (a) Screw gauge, depth gauge, coating thickness gauge, dial indicator, mitutoya cylinder gauge, precision thread ring gauge, precision plug gauge, colour compactor, industrial thermometers and parts and accessories thereof.
- (b) Dipping measures, pouring measures, conical measures, cylindrical measures
- (c) Meter scales, survey chains but excluding items mentioned in Schedule IV. "; and
- (vi) the existing serial number 52 and entries thereto shall be substituted by the following, namely:-
- | | | | |
|-----|---|------|--|
| 52. | Plastic carry bags and disposable items made of Plastic | 14.5 | |
|-----|---|------|--|
- ".

[No.F.12(11)FD/Tax/2016-188]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 8, 2016

S.O.258.-In exercise of the powers conferred by sub-section (5) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in Schedule VI appended to the said Act, with immediate effect, namely:-

AMENDMENTS

In Schedule VI appended to the said Act,-

- (i) the existing serial number 8 and entries thereto shall be substituted by the following, namely:-

8.	All types of Motor Vehicles including two and three wheelers and their parts and accessories but excluding heavy commercial vehicles having gross vehicle weight above 12000 kilograms and tractors	15	
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".

- (ii) in column number 3 against serial number 11, for the existing expression "15", the expression "20" shall be substituted;

- (iii) the existing serial number 16 and entries thereto shall be substituted by the following, namely:-

16.	All types of yarn and waste thereof other than cotton and silk yarn in hank	2	
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".

(iv) the existing serial number 19 and entries thereto shall be substituted by the following, namely:-

"	19.	Tablet computers known by whatever name like i-pad, e-book reader, phablet, slate etc. and their parts and accessories	8	
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"; and

(v) after the existing serial number 22 and entries thereto, the following new serial number 23 and entries thereto shall be added, namely:-

"	23.	Heavy commercial vehicles having gross vehicle weight above 12000 kilograms	13	
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".

[No.F.12(11)FD/Tax/2016-189]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.259.-In exercise of the powers conferred by sub-section (1) of section 6 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003) and in supersession of this Department's notification number F.12 (74) FD / Tax / 2014-79 dated 14.08.2015, the State Government hereby, with immediate effect, fixes the amount of tax payable under the said Act, as mentioned in column number 3 in respect of goods mentioned in column number 2 of the List given below, namely:-

LIST

S. No.	Item	Rate of tax
1.	2.	3.
1.	Other than filter cigarettes, cigarettes of length not exceeding 60 mm	Rs. 650 per thousand
2.	Other than filter cigarettes, cigarettes of length exceeding 60 mm but not exceeding 65 mm	Rs.800 per thousand
3.	Other than filter cigarettes, cigarettes of length exceeding 65 mm but not exceeding 70 mm	Rs.1900 per thousand
4.	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) not exceeding 60 mm	Rs.650 per thousand
5.	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) of length exceeding 60 mm but not exceeding 65 mm	Rs.850 per thousand
6.	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) exceeding 65 mm but not exceeding 70 mm	Rs.1450 per thousand
7.	Filter cigarettes of length (including the length of filter, the	Rs.2000

	length of filter being 11 mm or its actual length whichever is more) exceeding 70 mm but not exceeding 75 mm	per thousand
8.	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) exceeding 75 mm but not exceeding 85 mm	Rs.2500 per thousand
9.	Cigarettes of any other length not covered under serial number 1 to 8 above.	Rs.2600 per thousand

[No.F.12(11)FD/Tax/2016-190]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 8, 2016

S.O.260.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with effect from 16.02.2016, makes the following amendment in this department's notification number F. 4(33) FD/Tax/87-02 dated 25.05.2009, as amended from time to time, namely:-

AMENDMENT

In the said notification, for the existing expression "furnishes to the selling dealer a certificate in Form VAT-72 appended to the Rajasthan Value Added Tax Rules, 2006," the expression "shall generate a declaration in Form VAT-72 electronically through the official website of the Commercial Taxes Department, in the manner as provided therein and furnish a duly signed copy of Form VAT-72 so generated to the selling dealer." shall be substituted.

[No.F.12(11)FD/Tax/2016-191]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 8, 2016

S.O.261.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with effect from 01.01.2016, makes the following amendments in this department's notification number F. 12(23) FD/Tax/2015-197 dated 09.03.2015, namely:-

AMENDMENTS

In the said notification,-

- (i) for the existing expression “condition that the selling dealer shall obtain a certificate in the form appended hereto, issued by the authorized signatory of the purchasing Airline and shall furnish the same to his assessing authority.”, the expression “condition that the purchasing Airline shall generate a declaration in Form VAT-72 electronically through the official website of the Commercial Taxes Department, in the manner as provided therein and furnish a duly signed copy of Form VAT-72 so generated to the selling dealer.” shall be substituted; and
- (ii) the existing Certificate appended to the said notification shall be deleted.

[No.F.12(11)FD/Tax/2016-192]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

FINANCE DEPARTMENT (TAX DIVISION)

NOTIFICATION Jaipur, March 8, 2016

S.O.262.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this department's notification number F.12(23)FD/Tax/2015-206 dated 09.03.2015, as amended from time to time, with effect from 01.04.2015 namely:-

AMENDMENTS

In the said notification,-

- (i) in clause 2, after the existing sub-clause 2.3 and before the existing sub-clause 2.4, the following new sub-clause 2.3.1 shall be inserted, namely:-

“2.3.1 Where the assessing authority or the officer authorized is not satisfied regarding the category of works contract as mentioned by the dealer in the application, the assessing authority or the officer authorized shall serve a notice to the dealer to submit a revised application with change in category of works contract. Where the dealer in pursuance of the notice so issued,-

 - (i) submits a revised application, the assessing authority or the officer authorized shall issue him Exemption Certificate in Form WT-2 appended to this notification in the manner as provided in the official website of the Department within ten days of receipt of revised application; and
 - (ii) does not submit a revised application within the time prescribed in the notice or the revised application is not in the terms of notice,

the assessing authority or the officer authorized shall, after giving an opportunity of being heard to the dealer and after conducting such enquiry as he deems fit, if he is satisfied that the category of works contract as mentioned by the dealer is appropriate, issue him Exemption Certificate in Form WT-2, otherwise he shall reject the application by passing an appropriate order in this regard.”

(ii) in Form WT-2, the existing table given in item number 6 shall be substituted by the following, namely:-

”

S. No.	Description of the works contract & place of execution	Work Order Number	Work Order Date	Name and address of the Awarder	Total Value of the contract	Exemption fee (% of the total value of the contract)	Amount of exemption fee in (Rs.)
1	2	3	4	5	6	7	8

”

[No.F.12(11)FD/Tax/2016-193]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 8, 2016

S.O.263.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with effect from 08.02.2016, makes the following amendment in this department's notification number F. 4(25) FD/Tax/2003-137 dated 08.02.2016, namely:-

AMENDMENT

In the said notification, the existing condition number 2 shall be substituted by the following, namely:-

“2. that the Akshaya Patra Foundation, Jaipur shall generate a declaration in Form VAT-72 electronically through the official website of the Commercial Taxes Department, in the manner as provided therein and furnish a duly signed copy of Form VAT-72 so generated to the selling dealer. The selling dealer shall furnish the duly signed Form VAT-72 to his assessing authority;”.

[No.F.12(11)FD/Tax/2016-194]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.264.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with immediate effect, makes the following amendment in this department's notification number F.4(33)FD/Tax/87-pt.II-170 dated 08.02.2016, namely:-

AMENDMENT

In the said notification, for the existing expression “, furnishes to the selling dealer a certificate in Form VAT-72 as appended to the Rajasthan Value Added Tax Rules, 2006, for the purchases made on its behalf.”, the expression “shall generate a declaration in Form VAT-72 electronically through the official website of the Commercial Taxes Department, in the manner as provided therein and furnish a duly signed copy of Form VAT-72 so generated to the selling dealer.” shall be substituted.

[No.F.12(11)FD/Tax/2016-195]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.265.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with immediate effect, makes the following amendment in this department's notification number F.4 (33) FD / Tax / 87-pt.II-172 dated 08.02.2016, namely:-

AMENDMENT

In the said notification, the existing condition number (1) and entries thereto shall be substituted by the following, namely:-

"(1) that the sale shall be made to the Regimental or unit-run canteens attached to the Military units, members of Armed Forces of India, war widows, ex-army personnel including their widows, civilian officers and staff of Ministry of Defence paid out of Defence Estimates and officers and staff of Canteen Stores Department; and"

[No.F.12(11)FD/Tax/2016-196]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.266.-In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with immediate effect, makes the following amendment in this department's notification number F.4 (33) FD / Tax / 87-pt.II-173 dated 08.02.2016, namely:-

AMENDMENT

In the said notification, the existing condition number (3) and entries thereto shall be substituted by the following, namely:-

“(3) that the sale shall be made to the members of Armed Forces of India, war widows, ex-army personnel including their widows, civilian officers and staff of Ministry of Defence paid out of Defence Estimates and officers and staff of Canteen Stores Department; and”

[No.F.12(11)FD/Tax/2016-197]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.267.-In exercise of the powers conferred by sub-section (1) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this Department's notification number F.12(23) FD/Tax/2015-207 dated 09.03.2015, namely:-

AMENDMENT

In Schedule of the said notification, the existing serial number 3 and entries thereto shall be substituted by the following, namely:-

3.	(a) Dealers/ Casual Traders dealing in all kinds of Kota Stone, marble and granite.	Immediately on completion of transaction of sale or purchase where such goods pass through check-post established under section 76 of the Act.
	(b) Dealers/ Casual Traders dealing in all types of used motor vehicles.	Before the application for transfer of ownership of the used motor vehicle is submitted to competent authority under the Motor Vehicle Act, (Central Act No. 59 of 1988).

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This shall have effect from 01.04.2016.

[No.F.12(11)FD/Tax/2016-198]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 8, 2016

S.O.268.-In exercise of the powers conferred by sub-section (2) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), read with sub-rule (6) of rule 40 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 makes the following amendment in this department's notification number F.12(23)FD/Tax/2015-208 dated 09.03.2015, with effect from 01.04.2016, namely:-

AMENDMENT

In the said notification, for the existing expression "6%", the expression "3%" shall be substituted.

[No.F.12(11)FD/Tax/2016-199]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 8, 2016

S.O.269.-In exercise of the powers conferred by section 51A of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this department's notification number F.12(16)FD/Tax/2009-116 dated, 21.01.2016, namely:-

AMENDMENTS

In the said notification,-

- (i) in sub-clause (2) of clause 1, for the existing expression "15th March. 2016", the expression "31st March, 2016" shall be substituted;
- (ii) the existing sub-clause (1) of clause 3 shall be substituted by the following, namely:-

“(1) The Scheme shall be applicable to the dealer or person against whom total outstanding demand created upto 30th June 2015 under the following Acts is less than rupees Fifteen crore,:

- (i) The Rajasthan Sales Tax Act, 1954;
- (ii) The Rajasthan Sales Tax Act, 1994;
- (iii) The Rajasthan Value Added Tax Act, 2003;
- (iv) The Central Sales Tax Act, 1956; and
- (v) The Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988.”;

(iii) the existing serial number 3 and entries thereto of table of clause 4 shall be substituted by the following, namely:-

“

3.	Outstanding Demand of penalty or interest or both on the date of issuance of this notification and created on or before 31.03.2010 and does not relate to ,-	(i) evasion or avoidance of Tax; or (ii) misuse of declaration form(s)/ Certificate(s); or (iii) unaccounted goods; or (iv) Goods/vehicle in transit.	(i) The applicant has deposited 10% of the outstanding amount of penalty and interest (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority, in case the demand is under dispute, if applicable.	Remaining amount of penalty and interest along with interest accrued up to the date of order under the Scheme.
----	--	--	---	--

”;

(iv) the existing serial number 6 and entries thereto of table of clause 4 shall be substituted by the following, namely:-

“

6.	Outstanding Demand of penalty or interest or both on the date of issuance of this notification and created after 31.03.2010 but on or before 30.06.2015 and does not relate to,-	(i) evasion or avoidance of Tax; or (ii) misuse of declaration form(s)/Certificate(s); or (iii) unaccounted goods; or (iv) Goods/ vehicle in transit.	(i) The applicant has deposited 20% of the outstanding amount of penalty and interest (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority, in case the demand	Remaining amount of penalty and interest along with interest accrued up to the date of order under the Scheme.
----	--	--	--	--

”;

	is under dispute, if applicable.	
--	----------------------------------	--

- (v) the existing clause (2) of the explanation shall be substituted by the following, namely:-

“(2) Where any demand for which an application in Form AS-I is submitted under the scheme and any application for rectification related to such demand is pending before the assessing authority, then the application for rectification shall be disposed of within seven days of submission of AS-I or upto 31st March, 2016, whichever is earlier.”;

- (vi) In the sub-clause (1) of clause 5, for the existing expression "15.03.2016", the expression "31.03.2016" shall be substituted;
- (vii) in Form AS-I, the existing serial number 5 and entries thereto shall be substituted by the following, namely:-

“5. Details of amount involved:

S. No.	Year	Date of order	Amount Involved (Rs.)				Name of the Act in which the demand has been created as per clause 3
			Tax	Penalty	Interest	Other sum, if any	
1.							
2.							

- (viii) in Form AS-II, after the existing serial number (i) and before the serial number (ii), the following new serial number (ia), (ib) and (ic) shall be inserted, namely:-

- “(ia) Name of the applicant:
 (ib) Address of the applicant:
 (ic) TIN, if any.”.

[No.F.12(11)FD/Tax/2016-200]
 By order of the Governor,

(Dr. Devraj)
 Joint Secretary to the Government

**FINANCE DEPARTMENT
 (TAX DIVISION)**

**NOTIFICATION
 Jaipur, March 8, 2016**

S.O.270.-In pursuance of clause (i) and (iii) of sub-rule (1) of rule 53 of the Rajasthan Value Added Tax Rules, 2006 read with sub-section (1) of section 79 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this Department's notification number F.12(84)FD/Tax/2009-21 dated 08.07.2009, as amended from time to time, with immediate effect, namely:-

AMENDMENTS

In list appended to the said notification,-

(i) the existing serial number 13 and entries thereto shall be substituted by the following namely:-

"

13.	Non-ferrous metals, alloys and wires thereof.
-----	---

 ";

(ii) the existing serial number 20 and entries thereto shall be substituted by the following namely:-

"

20.	Tobacco, Tobacco products, Cigarette, Pan Masala and Churi.
-----	---

 ";

(iii) the existing serial number 30 and entries thereto shall be substituted by the following namely:-

"

30.	All kinds of plastics and plastic goods except PVC granules when imported by manufacturer of the State for being used as raw material for production of plastic goods.
-----	--

 ";

(iv) the existing serial number 36 and entries thereto shall be deleted; and

(v) after the existing serial number 38 and entries thereto, the following new serial numbers and entries thereto shall be added, namely:-

"

39.	Cotton seed
40.	Readymade garments including semi-stitched garments

 ".

[No.F.12(11)FD/Tax/2016-201]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.271.-In pursuance of clause (ii) of sub-rule (1) of rule 54 of the Rajasthan Value Added Tax Rules, 2006 read with sub-section (2) of section 79 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this Department's notification number F.12(84)FD/Tax/2009-24 dated 08.07.2009, with immediate effect, namely:-

AMENDMENTS

In the said notification,-

- (i) the existing serial number 1 and entries thereto shall be deleted; and
- (ii) the existing serial number 4 and entries thereto shall be deleted.

[No.F.12(11)FD/Tax/2016-202]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.272.-In pursuance of rule 41 of the Rajasthan Value Added Tax Rules, 2006, the State Government hereby notifies that the payment of tax by a casual trader engaged in sale of used motor vehicle shall be made through Electronic Government Receipt Accounting System (e-GRAS) in the manner as provided therein.

This shall have effect from 01.04.2016.

[No.F.12(11)FD/Tax/2016-203]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.273.-In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the State Government hereby makes the following rules further to amend the Central Sales Tax (Rajasthan) Rules, 1957, namely:-

1. Short title and commencement.- (1) These rules may be called the Central Sales Tax (Rajasthan) (Amendment) Rules, 2016.

(2) They shall come into force with immediate effect.

2. Amendment of rule 17.- In rule 17 of the Central Sales Tax (Rajasthan) Rules, 1957,-

- (i) for the existing punctuation mark “.” appearing at the end of sub-rule (14), the punctuation mark “:” shall be substituted; and
- (ii) in sub-rule (14) so amended, the following new proviso shall be added, namely:-

“Provided that Deputy Commissioner (Administration) having jurisdiction, for the reasons to be recorded in writing, in any particular case, may allow the dealer for submission of such application upto a period of one year from the date of generation of such declaration form or upto 30.09.2016, whichever is later.”

[No.F.12(11)FD/Tax/2016-204]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.274.-In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No.74 of 1956), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this Department's notification number F.12 (18) FD / Tax / 2008-51 dated 26.07.2012, as amended from time to time, with immediate effect, namely:-

AMENDMENT

In the said notification, for the existing expression "up to 31.03.2016", the expression "up to 31.03.2017" shall be substituted.

[No.F.12(11)FD/Tax/2016-205]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.275.-In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No.74 of 1956), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this Department's notification number F.12 (18) FD / Tax / 2008-8 dated 23.04.2015, with immediate effect, namely:-

AMENDMENT

In the said notification, for the existing expression "up to 31.03.2016", the expression "up to 31.03.2017" shall be substituted.

[No.F.12(11)FD/Tax/2016-206]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.276.-In exercise of the powers conferred by section 43 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), the State

Government hereby makes the following rules further to amend the Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999, namely:-

1. Short title and commencement.-(1) These rules may be called the Rajasthan Tax on Entry of Goods into Local Areas (Amendment) Rules, 2016.

(2) They shall come into force with immediate effect.

2. Substitution of rule 11B.- The existing rule 11B of the Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999, hereinafter referred to as the said rules, shall be substituted by the following, namely:-

“11B. Refund.-An application for refund shall be filed in Form VAT-20 appended to the Rajasthan Value Added Tax Rules, 2006, in the manner as provided therein. The provisions of rule 27 of Rajasthan Value Added Tax Rules, 2006 shall apply *mutatis mutandis*.”

3. Substitution of rule 15.- The existing rule 15 of the said rules shall be substituted by the following, namely:-

“15. Appeal to the appellate authority.- An appeal under section 23 shall be submitted in Form VAT-27 appended to Rajasthan Value Added Tax Rules, 2006 in the manner as provided therein. The provisions of rule 30 of the Rajasthan Value Added Tax Rules, 2006 shall apply *mutatis mutandis*.”

4. Deletion of Form ETLA-14.-The existing Form ETLA-14 appended to the said rules shall be deleted.

5. Deletion of Form ETLA-23.-The existing Form ETLA-23 appended to the said rules shall be deleted.

6. Deletion of Form ETLA-24.-The existing Form ETLA-24 appended to the said rules shall be deleted.

[No.F.12(11)FD/Tax/2016-207]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.277.-In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No.13 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, makes the following amendments in this department's notification number F.12(23)FD/Tax/2015-211 dated 09.03.2015, with immediate effect, namely:-

AMENDMENTS

In the List appended to the said notification,-

- (i) the existing serial numbers 3 and entries thereto shall be substituted by the following, namely:-

"

3	All kinds of yarn, other than cotton & silk yarn in hank.	2	
---	---	---	--

 ";

- (ii) the existing serial number 6 and entries thereto shall be deleted;
(iii) the existing serial number 8 and entries thereto shall be deleted;
(iv) the existing serial number 14 and entries thereto shall be deleted;
(v) the existing serial number 17 and entries thereto shall be deleted;
(vi) the existing serial number 18 and entries thereto shall be deleted;
(vii) the existing serial number 20 and entries thereto shall be deleted;
(viii) the existing serial numbers 25 and entries thereto shall be substituted by the following, namely:-

"

25	Automated Teller Machine (ATM), Cash Deposit Machine (CDM) and Automatic Ticket Vending Machines (ATVM)	5	
----	---	---	--

 ";

- (ix) the existing serial number 33 and entries thereto shall be deleted;
(x) the existing serial number 41 and entries thereto shall be deleted; and
(xi) the existing serial number 43 and entries thereto shall be deleted.

[No.F.12(11)FD/Tax/2016-208]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 8, 2016

S.O.278.-In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No.13 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, makes the following amendments in this department's notification number F.12(23)FD/Tax/2015-212 dated 09.03.2015, with immediate effect, namely:-

AMENDMENTS

In the List appended to the said notification,

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

"

2	All kinds of yarn, other than cotton & silk yarn in hank.		
---	---	--	--

 ";

- (ii) the existing serial number 5 and entries thereto shall be deleted;
(iii) the existing serial number 7 and entries thereto shall be deleted;
(iv) the existing serial number 13 and entries thereto shall be deleted;

- (v) the existing serial number 16 and entries thereto shall be deleted;
- (vi) the existing serial number 17 and entries thereto shall be deleted;
- (vii) the existing serial number 19 and entries thereto shall be deleted;
- (viii) the existing serial numbers 24 and entries thereto shall be substituted by the following, namely:-

"

24	Automated Teller Machine (ATM), Cash Deposit Machine (CDM) and Automatic Ticket Vending Machines (ATVM)
----	---

 ";

- (ix) the existing serial number 31 and entries thereto shall be deleted;
- (x) the existing serial number 39 and entries thereto shall be deleted; and
- (xi) the existing serial number 41 and entries thereto shall be deleted.

[No.F.12(11)FD/Tax/2016-209]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.279.-In exercise of the powers conferred by section 45 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), hereinafter referred to as "the said Act", read with section 51A of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies the following Voluntary Amnesty Scheme for Entry Tax-2016, hereinafter referred to as "the Scheme", for waiver of interest and penalty, namely:-

1. Short Title and Operative Period.- (1) This Scheme may be called the Voluntary Amnesty Scheme for Entry Tax-2016.

(2) This Scheme shall come into force with immediate effect and shall remain in force upto 31st March, 2016.

2. Definitions.- (1) In this scheme, unless the subject or context otherwise requires,-

- (i) "Applicant" means a dealer or person, opting for the Scheme by submitting an application to the assessing authority; and
- (ii) "Department" means the Commercial Taxes Department, Rajasthan.

(2) The words and expressions used but not defined in this scheme shall have the same meaning as assigned to them in the said Act and rules made thereunder.

3. Applicability of the Scheme.- (1) The Scheme shall apply to the dealer or the person against whom total outstanding demand under the said Act is upto rupees Twenty Crore, and the demand has been created on or before 31st December, 2015.

(2) Subject to sub-clause (1) above, the Scheme shall also apply to the dealer or person who have been permitted to pay the demand(s) in installments, and all the installments which have become due at the time of filing of the application under the Scheme have been deposited by such dealer or person.

4. Benefits under the Scheme.- The amount of interest and penalty shall be waived to the extent as mentioned in column number 4 on fulfillment of such conditions as mentioned in column number 3 for the category of dealer or person as mentioned in column number 2 of the table given below:-

Table

S. No.	Category of Dealer or Person	Conditions	Extent of Waiver of Interest and Penalty
1	2	3	4
1.	Dealer or person against whom penalty under section 12 or section 15 or section 31 of the said Act has been imposed on or before 31.12.2014.	(i) The applicant has deposited the whole amount of tax, along with 15% of the outstanding penalty amount (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority, in case the demand is under dispute, if applicable.	Remaining amount of penalty and the amount of interest along with interest accrued upto the date of order under the Scheme.
2.	Dealer or person against whom penalty under section 12 or section 15 or section 31 of the said Act has been imposed after 31.12.2014 but on or before 31.12.2015.	(i) The applicant has deposited the whole amount of tax, along with 25% of the outstanding penalty amount (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority, in case the demand is under dispute, if applicable.	Remaining amount of penalty and the amount of interest along with interest accrued upto the date of order under the Scheme.
3.	Dealer or person against whom demand has been created on or before 31.12.2014 and not covered at serial number 1 above.	(iii) The applicant has deposited the whole amount of tax (as per Demand and Collection Register) on the date of filing of application. (iv) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority, in case the	Remaining amount of penalty and the amount of interest along with interest accrued upto the date of order under the Scheme.

		demand is under dispute, if applicable.	
4.	Dealer or person against whom demand has been created after 31.12.2014 but on or before 31.12.2015 and not covered at serial No. 2 above.	(i) The applicant has deposited the whole amount of tax, along with 20% of the outstanding interest amount (as per Demand and Collection Register) on the date of filing of application. (ii) The applicant submits the proof of withdrawal of case from the concerned Court, Tax Board, Appellate Authority, in case the demand is under dispute, if applicable.	Amount of penalty and remaining amount of interest along with interest accrued upto the date of order under the Scheme.

Explanation:(1) Where any amount has been deposited prior to issuance of this Scheme against the demand after its creation and an application under the Scheme is being submitted for the balance outstanding demand, the amount already deposited shall be adjusted against the liability of tax first and thereafter against the liability of interest and balance amount if any, shall be adjusted against the penalty imposed.

- (2) Where any demand for which an application in Form AS-I is submitted under the Scheme and any application for rectification related to such demand is pending before the assessing authority, then the application for rectification shall be disposed off within seven days of submission of Form AS-I or upto 31st March, 2016, whichever is earlier.

5. Procedure for availing benefit.- (1) To avail the benefit under the Scheme, the applicant shall submit an application in Form AS-I appended to this Scheme to the assessing authority, along with detail of deposit of tax and/or penalty and/or interest, as the case may be.

(2) Subject to sub-clause (1) of clause 3, if the outstanding demand involves multiple entries, the applicant may apply for any number of entries as he wants.

(3) Separate entries in Form AS-I shall be made for each entry of outstanding demand and conditions as mentioned in column number 3 of table of clause 4 shall separately apply for each entry.

(4) Where the case(s) have been filed by the applicant, he shall submit the self authenticated copy of application filed for withdrawal of pending case.

(5) Where the case(s) have been filed by the Department and the applicant opts for this Scheme after depositing the amount as mentioned in column number 3 of the above mentioned table, in such circumstances the applicant is not required to submit any proof of withdrawal of such case.

(6) The assessing authority shall on receipt of the application, verify the facts mentioned in the application, and on being satisfied, he shall complete the form AS-II appended to this Scheme and shall reduce the outstanding demand of penalty and / or interest, as the case may be from Demand and Collection Register.

(7) The assessing authority shall forward the copy of Form AS-II to the Deputy Commissioner (Adm.) concerned and he shall also forward the copy of Form

AS-II to the Commissioner, in the cases where total amount of waiver is above rupees five lacs.

(8) The assessing authority shall also forward the copy of Form AS-II to the Applicant.

6. Condition.- The amount of demand waived under this Scheme shall not exceed the outstanding amount of interest and penalty along with interest accrued upto the date of order under the scheme, and no refund shall be made in any case.

FORM AS-I

(See Clause 5)

[To be filled by the dealer/ person]

1. Name and address of the Applicant:
2. Name of Circle / Ward :
3. Registration No. , if any:
4. E-mail id, if any:
5. Details of amount involved:

S. No.	Year	Date of order	Amount Involved (Rs.)				Total
			Tax	Penalty	Interest	Other sum, if any	
1.							
2.							

To be filled in case of outstanding demand is under dispute.

6. Date of filing of case :
7. Name of the Court / Forum in which case is pending:
8. Nature of case : Appeal / Revision / Writ Petition / Special Appeals/Prosecution under section 35 /Others
9. Present status of the case and the issues involved:
10. Status of the applicant: Appellant / Respondent:
11. Proof of withdrawal of case (if the case is filed by the applicant):
12. Mention the serial number of table of clause 4 regarding the category of dealer or person:

S.No.	Year	Date of Order	Category of dealer or person				[Tick appropriate box]						
			1	2	3	4	5	6	7	8			

13. Details of deposit of the amount

S.No.	Year	Amount Deposited (Rs.)	Date of Deposit	GRN/ CIN

Signature of the Applicant

Date:
Place:

Name:
Status

Verification

I do hereby verify that the information submitted above is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature of the Applicant

Date:
Place:

Name:
Status

FORM AS-II
(See Clause 5)

[To be filled by Assessing Authority]

- (i) Name of Circle / Ward:
 (ii) Name and Address of the dealer or person:
 (iii) Registration Number, if any:
 (iv) Authority whose order is under litigation :
 (v) In case of litigation, Date of withdrawal of case:
 (vi) In case of prosecution filed by the Department against the applicant, Number and date of sanction of prosecution:
 (vii) Details of the disputed demand outstanding as on the date of submission of the application

S. No.	Year	Date of order	Amount Involved (Rs.)				Total
			Tax	Penalty	Interest	Other sum, if any	
1.							
2.							

- (viii) Amount of Interest on outstanding demand upto the date of submission of application: Rs.....
 (ix) Verification of the amount deposited:

S. No.	Year	Date of order	Amount deposited				Date of deposit	Name of the Act
			Tax	Penalty	Interest	Total		
1.								
2.								

Verification

I have examined the application submitted by the applicant and do verify that the applicant has complied with the conditions of the Notification number FD/Tax/Dated , therefore, the balance outstanding demand of penalty and interest as mentioned in the following table, has been reduced from demand and collection register:-

S. No.	Year	Date of order	Amount outstanding as per DCR	Amount Deposited	Detail of penalty and interest as per DCR		Amount waived			
					Penalty	Interest	Penalty	Interest	Accrued Interest upto the date of order under the Scheme	Total
2.										

Date:
Place:

Signature of the Assessing Authority
Name:
Designation"

[No.F.12(11)FD/Tax/2016-210]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.280.-In exercise of the powers conferred by section 44 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996), the State Government hereby makes the following rules further to amend the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1997, and orders with reference to the proviso to sub-section (2) of the said section that previous publication of these amendment is dispensed with, as the State Government is satisfied that circumstances exists which render it necessary to take immediate action, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses)(Amendment) Rules, 2016.

(2) They shall come into force with immediate effect.

2. Substitution of rule 5A.- The existing rule 5A of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1997, hereinafter referred to as the said rules, shall be substituted by the following, namely:-

“5A. Declaration of normal rates fixed for luxuries provided in the hotel.- Every hotelier, shall, on or before the 1st day of April of every year, declare the normal rate for luxuries provided in a hotel by him for a day or part thereof for the ensuing financial year and intimate the same by 30th April of that year to the Luxury Tax Officer having jurisdiction electronically through the official website of the department in the manner provided therein:

Provided that a hotelier who is registered after 1st day of April of a financial year, he shall declare normal rates within one month from the date of registration and intimate the same to the Luxury Tax Officer having jurisdiction electronically through the official website of the department in the manner provided therein.

3. Insertion of rule 5B.- After rule 5A, so substituted and before the existing rule 6 of the said rules, the following new rule 5B shall be inserted, namely:-

“5B. To display details of the normal rates.- Every hotelier shall put up a board at the conspicuous place of his hotel to indicate complete details of the normal rates fixed by him under rule 5A of these rules for all categories of luxuries provided in the hotel.” .

4. Amendment of rule 6.- In the rule 6 of the said rules,-

- (i) in sub-rule (1), for the existing expression “Form VAT-10, Form VAT-10A and Form VAT-11”, the expression “Form VAT-10 and Form VAT-10A” shall be substituted; and
- (ii) the existing clause (c) of sub-rule (2) shall be deleted.

[No.F.12(11)FD/Tax/2016-211]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.281.-In exercise of the powers conferred by section 4 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996) and in supersession of this department's notification number F.12(59)FD/Tax/2014-38 dated 14.07.2014, the State Government being of the opinion that it is expedient in the public interest so to do, hereby with effect from 01.04.2016, notifies that the tax payable under the Act by any hotelier, for luxuries provided in the class of hotels as mentioned in column number 2 having normal rate for luxuries as mentioned in column number 3 shall be calculated at the rate as mentioned in column number 4, against each of them, of the table given below:-

S. No.	Class of Hotels	Normal rate for luxuries	Rate of tax
1	2	3	4
1.	All Heritage hotels other than hotels categorized in the "Grand" category by Government of India or categorized as equivalent to "Grand" category by a Committee constituted for the purpose by the State Government	Rs. 3001/- or more per day or part thereof	8%
2.	All hotels other than those mentioned at serial number 1 above.	Rs. 3,001/- or more but upto Rs. 10,000/-per day or part thereof.	10%
		Rs. 10,001/- or more per day or part thereof.	12%

[No.F.12(11)FD/Tax/2016-212]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.282.-In exercise of the powers conferred by sub-section (1) of section 18 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957), the State Government hereby makes the following rules further to amend the Rajasthan Entertainments and Advertisements Tax Rules, 1957, and orders with reference to proviso to sub-section (4) of the said section that previous publication of these amendment rules is dispensed with as the State Government considers that they should be brought into force at once, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Entertainments and Advertisements Tax (Second Amendment) Rules, 2016.

(2) They shall come into force at once.

2. Substitution of rule 27.- The existing rule 27 of the Rajasthan Entertainments and Advertisements Tax Rules, 1957, hereinafter referred to as the said rules, shall be substituted by the following, namely:-

“27. Appeal to the Appellate Authority.- An appeal under section 13A shall be submitted in Form VAT-27 appended to Rajasthan Value Added Tax Rules, 2006 in the manner as provided therein. All the provisions of rule 30 of the Rajasthan Value Added Tax Rules, 2006 shall apply mutatis mutandis.”

3. Deletion of Form S-2.- The existing Form S-2 appended to the said rules shall be deleted.

[No.F.12(11)FD/Tax/2016-213]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 8, 2016**

S.O.283.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.4(4)FD/Tax/2015-229 dated 09.03.2015, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument specified in sub-clause (ii) of clause (b) of Article 30 and clause (b) of Article 37 of the Schedule of the said Act shall be reduced and charged at the rate of 0.15 percent subject to maximum of rupees ten lakh.

[No.F.4(6)FD/Tax/2016-214]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.284.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby makes the following amendment in this department's notification number F.4(15)FD/Tax/2014-55 dated July 14, 2014, as amended from time to time, namely:-

AMENDMENT

In the said notification, the existing serial number 3 and 4 and entries thereto shall be substituted by the following, namely:-

"

3.	If the lease deed is issued in favour of a person on the basis of unregistered or insufficiently stamped instruments executed on or before 31.05.2013 and his application or the record submitted by the Housing Co-operative Society before Urban Local Body on or before 31.08.2016.	On the amount of premium, development charges, conversion charges and other charges paid in consideration including interest or penalty, if any, and the average amount of the rent of two years subject to condition that,- (i) the Urban Local Body concerned shall make endorsement on the lease deed or issue a certificate of this effect that lease deed has been issued on the basis of application or record submitted on or before 31.08.2016; (ii) the lease holder along with his lease deed shall submit the certificate, before the Registering Officer, issued by the Urban Local Body concerned wherein the number and date of execution of intermediary unregistered and unstamped instruments executed in respect of the immovable property are stated; and (iii) the lease deed shall be presented for registration on or before 30.09.2016.
4.	If the lease deed is issued on the basis of unregistered or insufficiently stamped instruments executed on or before 31.05.2013 but submitted for registration after 30.09.2016.	On the value calculated on the basis of prevalent rates of reserve price of the area prescribed by Local Authority concerned, if the rates of reserve price of the area are not prescribed, on the basis of reserve price of nearby area subject to the condition that the lease holder along with his lease deed shall submit the certificate, before the Registering Officer, issued by the Urban Local Body concerned wherein the number and date of execution of intermediary unregistered and unstamped instruments executed in respect of the immovable property are stated.

"

[No.F.4(6)FD/Tax/2016-215]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.285.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the lease deed or sale deed of residential land issued or executed by Local Bodies or Gram Panchayats situated in territorial jurisdiction of Tehsil Pachpadra, District Barmer shall be reduced and charged as under:-

S. No.	Details	Stamp Duty payable at the rate of conveyance
1.	Lease deed or sale deed executed prior to 11.07.2013 and period of registration of such deed expired during 11.07.2013 to 02.03.2014.	On the amount of premium, development charges and other charges paid in consideration including interest or penalty, if any, and the average amount of the rent of two years.
2.	Lease deed or sale deed executed during 11.07.2013 to 02.03.2014.	

Provided that the,-

- (i) Notification number F.4(15)FD/Tax/2014-54 dated 14.07.2014, F.4(15)FD/Tax/2014-55 dated 14.7.2014 and F.2(60)FD/Tax/2012-70 dated 24.07.2015 shall not apply on the above mentioned lease deeds/sale deeds.
- (ii) Stamp duty already paid in such cases shall not be refunded.

This notification shall remain in force upto 30.04.2016.

[No.F.4(6)FD/Tax/2016-216]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.286.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.4(14)FD/Tax Div./98-52 dated 09.07.1998, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of partition of ancestral property shall be reduced and charged at the rate of 1.5 percent of the market value of the separated share or shares of the property.

[No.F.4(6)FD/Tax/2016-217]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 08, 2016

S.O.287.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.12(22)FD/Tax/2010-96 dated 09.03.2010, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of settlement executed in favour of family members, shall be reduced and charged at the rate of 1.5 percent of the market value of the property settled by such instrument.

Explanation: "Family Member" means father, mother, wife, brother, sister, son, daughter, grand son, grand daughter, daughter-in-law of settler.

[No.F.4(6)FD/Tax/2016-218]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 08, 2016

S.O.288.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby rescind this department's notification number F.2(34)FD/Tax/2010-54 dated 18.08.2010.

[No.F.4(6)FD/Tax/2016-219]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 08, 2016

S.O.289.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of lease or sale of dwelling unit executed by the Development Authorities, Rajasthan Housing Board, Urban Improvement Trusts and Municipalities under the Chief Minister's Jan Awas Yojana-2015 in favour of persons belonging to Economically Weaker Section or Low Income Group, shall be reduced and charged rupees 50/- and rupees 100/- respectively, on fulfillment of the following conditions, namely:-

- (a) that in case of Economically Weaker Section, the annual income of the person is not more than Rs. 1,50,000/- and super built up area of dwelling unit is not more than 350 square feet; and
- (b) that in case of Low Income Group, the annual income of the person is not less than Rs. 1,50,001/- and not more than Rs. 3,00,000/- and super built up area of dwelling unit is not more than 550 square feet.

[No.F.4(6)FD/Tax/2016-220]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.290.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instruments of bank guarantee and renewal of bank guarantee executed prior to 09.03.2015 shall be reduced and charged rupees one thousand and rupees one hundred respectively but stamp duty already paid shall not be refunded.

[No.F.4(6)FD/Tax/2016-221]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.291.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.4(15)FD/Tax/2014-50 dated 14.07.2014, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on orders of land use change and conversion issued under the Rajasthan Urban Areas (Change of Land Use) Rules, 2010 or the Rajasthan Land Revenue (Conversion of agricultural land for non-agricultural purposes in rural areas) Rules, 2007 or under any other relevant rules, as the case may be, shall be reduced and charged as under:-

- (i) at the rate of 5% of the amount of charges or fee for land use change, subject to a minimum of rupees 500 in each case; and
- (ii) at the rate of 3% of the amount of land conversion charges, subject to a minimum of rupees 500 in each case.

Explanation:

- (i) The stamp duty paid on the order of land use change shall be adjusted towards the total amount of duty chargeable on the lease deed at the time of execution of lease deed in pursuance of such order;
- (ii) This notification shall also be applicable on orders of land use change and conversion pending for adjudication of proper stamp duty before Collector (Stamps) and orders issued before the date of publication of this notification; and
- (iii) Stamp duty already paid shall not be refunded.

[No.F.4(6)FD/Tax/2016-222]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.292.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby rescind this department's notification number F.4(15)FD/Tax/2014-51 dated 14.07.2014.

[No.F.4(6)FD/Tax/2016-223]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.293.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable in excess of rupees one thousand on the instruments of renewal of bank guarantee executed on or after 09.03.2015 shall be remitted but stamp duty already paid shall not be refunded.

[No.F.4(6)FD/Tax/2016-224]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.294.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable in excess of rupees ten lakh on the instruments specified in clause (d) of Article 5 and Article 6 of the Schedule of the said Act, shall be remitted.

[No.F.4(6)FD/Tax/2016-225]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.295.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument relating to conversion of partnership firm, private limited company or unlisted public limited company into Limited Liability Partnership under the Limited Liability Partnership Act, 2008 (Central Act No. 6 of 2009) as specified in sub-clause (a) of clause (2) of Article 35-B of the Schedule of the Rajasthan Stamp Act, 1998, shall be reduced and charged at the rate of one percent.

[No.F.4(6)FD/Tax/2016-226]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.296.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of loan upto rupees ten lakh executed by or on behalf of student for educational purposes, shall be remitted.

This notification shall remain in force upto 31.03.2017.

[No.F.4(6)FD/Tax/2016-227]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.297.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of loan upto rupees ten lakh executed for the purposes of establishment of Start-up by any individual, or group of individuals or students who are eligible to receive support under the Rajasthan Start-up Policy, 2015, shall be remitted.

This notification shall remain in force upto 31.03.2017.

[No.F.4(6)FD/Tax/2016-228]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.298.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instruments of cash credit, overdraft or term loan upto rupees ten lakh executed by banks or financial institutions under the scheme of Micro Units Development and Refinance Agency (MUDRA), shall be remitted.

This notification shall remain in force upto 31.03.2017.

[No.F.4(6)FD/Tax/2016-229]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.299.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instruments of reverse mortgage executed by senior citizen, shall be remitted on the following conditions, namely:-

- (i) that the senior citizen should be citizen of the India and above the age of 60 years;
- (ii) that the married couples shall be eligible as joint borrowers, if at least one of them is above the age of 60 years and the other is not below the age of 55 years.

This notification shall remain in force upto 31.03.2017.

[No.F.4(6)FD/Tax/2016-230]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.300.-In exercise of the powers conferred by section 9-A of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that interest chargeable under section 72 of the said Act for the period from the date of execution of the instrument to the date of order of the Collector (Stamps) on the amount of stamp duty determined by the Collector (Stamps) under section 35 and 36 of the said Act, shall be remitted but the interest already paid shall not be refunded.

[No.F.4(6)FD/Tax/2016-231]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.301.-In exercise of the powers conferred by section 3-A of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is

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expedient in public interest so to do, hereby makes the following amendment in this department's notification number F.12(25)FD/Tax/11-152 dated 09.03.2011, namely:-

AMENDMENT

In the said notification, for the existing expression "for construction on, development of", the expression "for construction on, or development of, or sale or transfer (in any manner whatsoever) of", shall be substituted.

[No.F.4(6)FD/Tax/2016-232]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.302.-In exercise of the powers conferred by section 3-B of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that surcharge at the rate of ten percent shall be charged on the stamp duty payable, on the 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, under section 3 read with Schedule to the said Act, for the purposes of conservation and propagation of cow and its progeny.

[No.F.4(6)FD/Tax/2016-233]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.303.-In exercise of the powers conferred by section 86 and 87 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and section 74 of the Indian Stamp Act, 1899 (Central Act No. 2 of 1899), the State Government hereby makes the following rules further to amend the Rajasthan Stamp Rules, 2004, namely:-

1. Short title and commencement.- (1) These Rules may be called the Rajasthan Stamp (Amendment) Rules, 2016.

(2) They shall come into force with immediate effect.

2. Amendment of rule 23.- After the existing proviso to rule 23 of the Rajasthan Stamp Rules, 2004, hereinafter referred to as the said rules, the following new proviso shall be added, namely:-

“Provided further that the limit prescribed in above proviso shall be rupees one lakh for licensed vendor who is authorised to sale e-stamps also.”

3. Amendment of rule 58.- After the existing sub-rule (4) of rule 58 of the said rules, the following new sub-rule (5) shall be added, namely:-

"(5) Notwithstanding anything contained in sub-rule (1), (2), (3) and (4) above, the State Government, if the circumstances so require, may by order suspend the revision of the rates of agriculture, residential or commercial categories of land for a particular year or years."

4. Insertion of rule 67B.- After the existing rule 67A and before the existing rule 68 of the said rules, following new rule 67B shall be inserted, namely:-

"67B. Mode of service of orders, summons or notices.- Service of any order, summons or notice under the Act or rules may be effected in any one of the following ways, namely:-

- (a) by giving or tendering the copy thereof to the person concerned or his authorised representative; or
- (b) if the person mentioned in clause (a) cannot be easily found, by giving or tendering a copy thereof to an adult member of his family; or
- (c) if the address of the person concerned is known to the authority concerned, by sending a copy thereof by registered post or through an electronic device, or
- (d) if none of the modes aforesaid is practicable, by affixation of a copy thereof in some conspicuous place at his last known place of business or residence, or by publishing in a State level newspaper; or
- (e) by sending the contents of such order, summons or notice as the case may be, to the person concerned through an e-mail address provided by such person."

[No.F.4(6)FD/Tax/2016-234]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, March 08, 2016

S.O.304.-In exercise of the powers conferred by clause (b) of sub-rule (1) and sub-rule (4) of rule 58 of the Rajasthan Stamp Rules, 2004, the State Government hereby makes the following amendment in this department's notification number F.4(4)FD/Tax/2015-226 dated 09.03.2015, as amended from time to time, namely:-

AMENDMENT

In the said notification the existing sub-clause (iii) of clause 7 shall be substituted by the following, namely:-

- "(iii) equal to the rates of residential land of that area for 500 sq. meter or portion on which construction has been done, whichever is higher, and equal to 1.5 times the rates of agricultural land of that area for remaining portion, where the total area of the farm house is 2500 sq. meter or more."

[No.F.4(6)FD/Tax/2016-235]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.305.-In exercise of the powers conferred by clause (d) of sub-rule (1) of rule 58 of the Rajasthan Stamp Rules, 2004, the State Government hereby makes the following amendment in this department's notification number F.4(4)FD/Tax/2015-225 dated March 9, 2015, namely:-

AMENDMENT

In the said notification, the existing serial number 3 and 4 and entries thereto shall be substituted by the following, namely:-

3.	On transfer of a unit on basement without the rights of roof	50% of the assessed market value of the land
4.	On transfer of a unit on third or above floor without the rights of roof	40% of the assessed market value of the land
5.	On transfer of a unit with the rights of roof	100% of the assessed market value of the land

[No.F.4(6)FD/Tax/2016-236]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.306.-In exercise of the powers conferred by clause (c) of sub-rule (1) of rule 58 of the Rajasthan Stamp Rules, 2004, the State Government hereby makes the following amendments in this department's notification number F.4(4)FD/Tax/2015-231 dated March 9, 2015, namely:-

AMENDMENT

In the said notification,-

- (i) the existing serial number 3 and entries thereto shall be substituted by the following, namely:-

3.	Kucha/Mud and Keluposh Construction	Rs. 250/- per sq. feet
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(ii) below the existing table, following note shall be added, namely:-

"Note: Market value of construction not covered by any category mentioned in the above table shall be assessed on the basis of guidelines issued by Inspector General of Stamps."

[No.F.4(6)FD/Tax/2016-237]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

ORDER

Jaipur, March 08, 2016

S.O.307.-In exercise of the powers conferred by sub-rule (5) of rule 58 of the Rajasthan Stamp Rules, 2004, the State Government being of the opinion that circumstances so require, hereby orders that the rates of agriculture, residential and commercial categories of land shall not be revised by District Level Committee for the year 2016-17 but in the districts where such rates have not been revised by District Level Committee during the year 2015-16 the market value of the above categories of land shall be assessed after 10% increase as per sub-rule (3) of the said rule.

[No.F.4(6)FD/Tax/2016-238]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 08, 2016

S.O.308.-In exercise of the powers conferred by section 78 of the Registration Act, 1908 (Central Act No. 16 of 1908), the State Government hereby makes the following amendment in this department's notification number F.2(47)FD/Tax/09-04 dated 09.04.2010, as amended from time to time, namely:-

AMENDMENT

In the said notification, under the head ARTICLE-I, in column number 3 against serial number 6, the existing expression "subject to a maximum of rupees fifty thousand" shall be deleted.

[No.F.4(6)FD/Tax/2016-239]
By order of the Governor,

(Dr. Devraj)
Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.309.-In exercise of the powers conferred by sub-section (1) of section 5 of the Registration Act, 1908 (Central Act No. 16 of 1908), the State Government hereby makes the following amendments in this department's notification number F.2(17)FD/Tax/2010-73 dated 04.10.2013, as amended from time to time, namely:-

AMENDMENTS

1. In column number 4 and 5 of the table of the said notification,-

(i) against serial number 16, after the existing expression

"xxi. Pawta	Sub Tehsil Pawta"
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the expression

"xxii. Kalwar	Sub Tehsil Kalwar"
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shall be added; and

(ii) against serial number 17, after the existing expression

"vi. Phalsund	Sub Tehsil Phalsund"
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the expressions

"vii. Ramgarh	Sub Tehsil Ramgarh
viii. Nokh	Sub Tehsil Nokh
ix. Sam	Sub Tehsil Sam"

shall be added.

2. The existing note appearing below the table shall be substituted by the following, namely:-

"Note: Excluding the cases of Sub Tehsils of registering sub districts of Ajmer, Jaipur and Jodhpur, limits of Sub Tehsils shall not be included in the limits of their corresponding Tehsils where such Sub Tehsils are declared independent registering sub districts under section 5 of the Registration Act, 1908."

[No.F.4(6)FD/Tax/2016-240]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.310.-In exercise of the powers conferred by section 6 of the Registration Act, 1908 (Central Act No. 16 of 1908), the State Government hereby makes the

following amendments in this department's notification number F.2(17)FD/Tax/2010-74 dated 04.10.2013, as amended from time to time, namely:-

AMENDMENTS

In column number 3 and 4 of the table of the said notification,-

- (i) against serial number 16, after the existing expression

"xxxv. Naib Tehsildar, Pawta	Pawta"
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the expression

"xxxvi. Naib Tehsildar, Kalwar	Kalwar"
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shall be added; and

- (ii) against serial number 17, after the existing expression

"vi. Naib Tehsildar, Phalsund	Phalsund"
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the expressions,

"vii. Naib Tehsildar, Ramgarh	Ramgarh
viii. Naib Tehsildar, Nokh	Nokh
ix. Naib Tehsildar, Sam	Sam"

shall be added.

[No.F.4(6)FD/Tax/2016-241]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 08, 2016

S.O.311.-In exercise of the powers conferred by sub-section (2) of section 78 of the Registration Act, 1908 (Central Act No. 16 of 1908) and in supersession of this department's notification number F.12(22)FD/Tax/10-99 dated 09.03.2010, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that registration fees chargeable in excess of rupees twenty five thousand on the instruments specified in clause (d) of Article 5, Article 6, sub-clause (ii) of clause (b) of Article 30 and clause (b) of Article 37 of the Schedule of the Rajasthan Stamp Act, 1998 shall be remitted.

[No.F.4(6)FD/Tax/2016-242]

By order of the Governor,

(Dr. Devraj)

Joint Secretary to the Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 08, 2016

S.O.312.-In exercise of the powers conferred by section 4-B of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby,

with effect from 01.04.2016, makes the following amendments in this department's notification number F.6(262)Pari/Tax/Hqrs/07/9F-167 dated 09.03.2007, namely:-

AMENDMENT

In the said notification,-

- (i) in column number 2 against item (b) of serial number 1 of the table, for the existing expression "Rs. 4000/- + Rs. 50/- for every Rs. one lakh or part thereof of the cost of horse exceeding Rs. 10,00,000.", the expression "Rs. 4000/- + 0.15% of the cost of the horse exceeding Rupees ten lakhs" shall be substituted;
- (ii) in column number 2 against item (d) of serial number 2 of the table, for the existing expression "Rs. 5050/- + Rs. 50/- for every Rs. one lakh or part thereof of the cost exceeding Rs. 10 lakh.", the expression "Rs. 5050/- + 0.15% of the cost of the vehicle exceeding Rupees ten lakhs" shall be substituted; and
- (iii) the existing proviso appearing below the table shall be deleted.

[F.6(179)/Pari/Tax/Hqrs/95/9G]

By order of the Governor,

(Dr. Manisha Arora)

Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 08, 2016

S.O.313.-In exercise of the powers conferred by section 4-B of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby, with effect from 01.04.2016, makes the following amendment in this department's notification number F.6(179)Pari/Tax/Hqrs/95/25, dated 31.03.2006, as amended from time to time, namely:-

AMENDMENT

In clause (2) of proviso to the said notification, for the existing expression "Rs. 25,000", the expression "Rs. 32,000" shall be substituted.

[F.6(179)/Pari/Tax/Hqrs/95/25C]

By order of the Governor,

(Dr. Manisha Arora)

Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 08, 2016

S.O.314.-In exercise of the powers conferred by clause (b) of sub-section (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby, with immediate effect, makes the following amendment in this department's notification number F.6(179)Pari/Tax/Hqrs/95/1R, dated 14.07.2014, as amended from time to time, namely:-

AMENDMENT

In the said notification,-

- (i) the existing clause (C) and entries thereto of serial number 1 of the table shall be substituted by the following, namely:-

(C) Four wheeled vehicles having engine capacity	
With seating capacity upto 10 including driver	
(i) upto 800 cc	
(a) Petrol	4% of the cost of the vehicle
(b) Diesel	6% of the cost of the vehicle
(ii) more than 800 cc and upto 1200 cc	
(a) Petrol	7% of the cost of the vehicle
(b) Diesel	9% of the cost of the vehicle
(iii) more than 1200 cc	
(a) Petrol	8% of the cost of the vehicle
(b) Diesel	10% of the cost of the vehicle

- (ii) in clause (7) of proviso, for the existing expression "motor cab or maxi cab", wherever occurring, the expression "motor cab or maxi cab or private service vehicle " shall be substituted.

[F.6(179)/Pari/Tax/Hqrs/95/1U]

By order of the Governor,

(Dr. Manisha Arora)

Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 08, 2016

S.O.315.-In exercise of the powers conferred by second proviso to section 4-C of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby, with effect from 01.04.2016, makes the following amendment in this department's notification number F.6(179)Pari/Tax/Hqrs/95/3, dated 09.03.2015, namely:-

AMENDMENT

In the said notification, after the existing serial number 3 and entries thereto, following new serial number 4 and 5 and entries thereto shall be added, namely: -

- "4. All categories of Goods Vehicles having Gross Vehicle Weight more than 7500 kg and upto 12000 kg.
5. All Private Service Vehicles with seating capacity upto 12 excluding driver."

[F.6(179)/Pari/Tax/Hqrs/95/27A]

By order of the Governor,

(Dr. Manisha Arora)

Joint Secretary to Government

TRANSPORT DEPARTMENT

**NOTIFICATION
Jaipur, March 08, 2016**

S.O.316.-In exercise of the powers conferred by section 4-D of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951) and in supersession of this department's notification number F.6(179)Pari/Tax/HQ/09/24C, dated 14.07.2014, the State Government hereby prescribes the rate of cess called Green Tax for different class of vehicles as specified in column number 2, at such time as specified in column number 3 of the table given below, at the rate specified against each in column number 4 thereof, namely:-

Table

S. No.	Class of vehicle	Time	Rate of cess (In Rs.)	
1	2	3	4	
1	Non 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 certificate of registration under sub-section (10) of section 41 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988).		
	(A) Two Wheelers		500	
	(B) Four Wheeled (Car, Jeep) diesel driven vehicles			
	(i) LMV with engine capacity upto 1500 cc		2000	
	(ii) LMV with engine capacity above 1500 cc and upto 2000 cc.		3000	
	(iii) LMV with engine capacity above 2000 cc with seating capacity upto 5.		4000	
	(iv) LMV with engine capacity above 2000 cc with seating capacity more than 5.		5000	
	(C) Other than above non-transport vehicles		1000	
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).	
	(A) Two wheeled passenger vehicle/ three wheeled passenger and goods vehicle			300
	(B) Other than three wheeled passenger and goods vehicle			
	(i) Light motor vehicle			
	(a) if the age of the vehicle is 6 years or less from the date of its first registration	1000		
	(b) if the age of the vehicle is more than 6 years from the date of its first registration.	1500		
	(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		1500
	(b) if the age of the vehicle is more than 6 years from the date of its first registration.		2000

[F.6(179)/Pari/Tax/Hqrs/95/24D]
By order of the Governor,

(Dr. Manisha Arora)
Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION
Jaipur, March 08, 2016

S.O.317.-In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act 1951 (Act No.11 of 1951) and in supersession of this department's notification number F.6(266)/pari/tax/Hqrs/2006/8636-79, dated 15.05.2015, the State Government being of the opinion that it is expedient in public interest so to do, hereby exempts Special Road Tax payable exceeding Rupees 12500/- per month under section 4-B of the said Act, on the air conditioned passenger vehicles, except sleeper coach having seating capacity more than 12 including driver, subject to the following conditions, namely:-

- (i) that the Vehicle shall be registered in the State of Rajasthan in the name of tourist transport operator;
- (ii) that the tourist permit of the vehicle shall be issued by competent authority of State of Rajasthan in the name of recognized tourist operator; and
- (iii) that the tourist transport operator shall be recognized by Ministry of Tourism, Government of India or Tourism Department, Government of Rajasthan, Indian Association of Tour Operators (IATO) and Rajasthan Association of Tour Operators (RATO) and approved as such by the Transport Commissioner.

This notification shall have effect from 01.04.2016 and shall remain in force upto 30.04.2018.

[F.6(179)/Pari/Tax/Hqrs/95/27B]
By order of the Governor,

(Dr. Manisha Arora)
Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION
Jaipur, March 08, 2016

S.O.318.-In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government being of the opinion that it is expedient in public interest so to do,

hereby exempts from tax payable under section 4-D of the said Act on vehicles driven solely on electric battery.

[F.6(179)/Pari/Tax/Hqrs/95/27C]
By order of the Governor,

(Dr. Manisha Arora)
Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION
Jaipur, March 08, 2016

S.O.319.-In exercise of the powers conferred by clause (a) of sub-section (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby, with effect from 01.04.2016, makes the following amendments in this department's notification number F.6(179)Pari/Tax/Hqrs/95/3H dated 01.03.2002, as amended from time to time, namely:-

AMENDMENT

In the said notification,-

- (i) in column number 3 against item (b) of clause (1) of serial number 2 of the table, for the existing expression "Rs. 20,000/- + Rs. 50 for every Rs. one lakh or part thereof of cost exceeding Rs. 10 lakh", the expression "Rs. 20,000/- + 0.15% of the cost of the horse exceeding Rupees ten lakhs" shall be substituted; and
- (ii) in column number 3 against item (d) of clause (2) of serial number 2 of the table, for the existing expression "8300/- + Rs. 50 for every Rs. one lakh or part thereof of cost exceeding Rs. 10 lakhs", the expression "Rs. 8300/-+0.15% of the cost of the vehicle exceeding Rupees ten lakhs" shall be substituted.

[F.6(179)/Pari/Tax/Hqrs/95/3M]
By order of the Governor,

(Dr. Manisha Arora)
Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION
Jaipur, March 08, 2016

S.O.320.-In exercise of the powers conferred by section 4-C of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby, with immediate effect, makes the following amendments in this department's notification number F.6(179)Pari/Tax/Hqrs/95/22C, dated 14.07.2014, as amended from time to time, namely:-

AMENDMENT

In table of the said notification,-

- (i) in column number 3 against item (a) of serial number 2, the existing expression "(subject to a maximum of Rs. 2.00 lacs)" shall be deleted;
- (ii) in column number 3 against item (b) of serial number 2, the existing expression "(subject to a maximum of Rs. 2.00 lacs)" shall be deleted;
- (iii) in item (1), in column number 2 of serial number 4, for the existing expression "upto 9", the expression "upto 12" shall be substituted;
- (iv) in item (2), in column number 2 of serial number 4, for the existing expression "more than 9", the expression "more than 12" shall be substituted; and
- (v) in column number 3 against serial number 6, for the existing expression "9%", the expression "1%" shall be substituted.

[F.6(179)/Pari/Tax/Hqrs/95/22D]

By order of the Governor,

(Dr. Manisha Arora)
Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 08, 2016

S.O.321.-In exercise of the powers conferred by section 4-B of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby, with effect from 01.04.2016, makes the following amendments in this department's notification number F.6(179)Pari/Tax/Hqrs/95/11K, as amended from time to time, dated 31.03.2006, namely: -

AMENDMENT

In the said notification,-

- (i) in the existing clause (4) of proviso appearing below the table, for the existing expression "Rs. 25,000", the expression "Rs. 32,000" shall be substituted;
- (ii) after the existing clause (7) of proviso appearing below the table, the following new clauses shall be added, namely:-

"(8) the Motor Vehicle specified in sub-clauses (v), (vi), (vii) or (viii) of clause 2 of the table and plying exclusively under a non-temporary fix contract with any industrial or commercial entity, the Special Road Tax shall be payable at the rate of 50 % of the rate as mentioned against each in column number 2, subject to a maximum of Rupees 12,500/- per month.

(9) if any vehicle, specified in clause (8) of proviso is found plying without appropriate permit they shall be liable to pay tax two times of tax as specified in clause (4) of this proviso for such vehicle."

[F.6(179)/Pari/Tax/Hqrs/95/11N]

By order of the Governor,

(Dr. Manisha Arora)
Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 08, 2016

S.O.322.-In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951) and in supersession of this department's notification number F.6(59)Pari/Tax/Hqrs/05-75280 dated 01.11.2010 and F.6(59)Pari/Tax/Hqrs/05-645 dated 27.04.2012, the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with immediate effect, exempts, Two Wheeler Vehicles distributed free of cost under Devnarayan Chhatra Scooty Vitran and Protsahan Yojna or Anusuchit Janjati Chhatra Nishulk Scooty Vitran Yojana or Rajasthan Medhavi Chhatra Protsahan Yojana, from payment of One Time Tax, Green Tax and Surcharge payable under section 4, 4-D and 4-E of the said Act.

[F.6(179)/Pari/Tax/Hqrs/95/27D]

By order of the Governor,

(Dr. Manisha Arora)

Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 08, 2016

S.O.323.-In exercise of the powers conferred by the sub-rule (1) of rule 4.6 of Rajasthan Motor Vehicles Rules, 1990 and in supersession of this department's Notification number F 7 (94) Pari/ Rule/ Hq/94/ 644 Dated 27.04.2012, the State Government being of the opinion that it is expedient in public interest so to do, hereby exempts two wheeler vehicles distributed free of cost under Dev Narayan Chhatra Scooty Vitran and Protsahan Yojna or Anusuchit Janjati Chhatra Nishulk Scooty Vitran Yojna or Rajasthan Medhavi Chhatra Protsahan Yojna from payment of registration fee payable under Rule 81 of Central Motor Vehicles Rules,1989.

[F.6(179)/Pari/Tax/Hqrs/95/27E]

By order of the Governor,

(Dr. Manisha Arora)

Joint Secretary to Government

Government Central Press, Jaipur.