

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

No. F 12(13)FD/Tax/2013- 37

Jaipur, dated: June 06, 2018

ORDER

In compliance to State Cabinet Order No. 68/2018 dated 26.03.2018 and in exercise of the powers conferred by clause 15 of the Rajasthan Investment Promotion Scheme-2010, 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 order No. F.12(13)FD/Tax/2013-175 dated 12.02.2016 (hereinafter referred to as "the said order") regarding Customized Package in favour of M/s J. K. Cement Limited, with effect from 01.07.2017, namely,-

AMENDMENTS

1. **Amendment of Clause 2.-** In clause 2 of the said order,-

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

"B. The maximum amount of subsidy shall be 55% of State tax due and deposited on account of intra-state supply of Cement manufactured by the enterprise within the State.

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

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

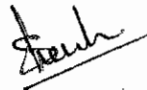
"C. Break-up of subsidy amount shall be as mentioned in Table-1 given below:-

Table-1

S.No.	Type of Subsidy	Amount of Subsidy
1.	Investment Subsidy	50% of State tax due and deposited by the enterprise.
2.	Employment Generation Subsidy	Up to 5% of State tax due and deposited by the enterprise, subject to sub-clause E below.

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

"D. Investment Subsidy shall be allowed to the enterprise on the basis of tax deposited by the enterprise subject to the condition that the total amount



of subsidy (Investment Subsidy + Employment Generation Subsidy) shall not exceed 55% of State tax due and deposited by the enterprise.”

- (iv) In column number 3 of Table-2 of the existing sub-clause E, for the existing expression “5% of the amount of tax(es) which have become due and have been deposited by the enterprise.”, the expression “5% of State tax due and deposited by the enterprise. ” shall be substituted.
- (v) The existing sub-clause G shall be substituted by the following, namely:-
“G. The subsidy shall not be allowed, on such supply of cement manufactured by the enterprise in the State supplied to its subsidiaries and/or marketing wing and/or its dealers, who dispose of the goods so supplied, other than by way of intra-state supply.”

2. **Amendment of Clause 8.-** The existing sub-clause 2 of clause 8 of the said order shall be substituted by the following, namely:-

“2. The company may opt either for subsidy on general rate (Investment Subsidy 30% and Employment Generation Subsidy upto 20% of State Tax due and deposited) being availed under Rajasthan Investment Promotion Scheme- 2010 or subsidy (Investment Subsidy 50% and Employment Generation Subsidy upto 5% of State Tax due and deposited) as provided under the package.

If option is given for the package, the period (quarter/year) for which the subsidy on general rate under Rajasthan Investment Promotion Scheme- 2010 has been availed, shall be reduced from the total period (7 years) of subsidy under the package.”

3. **Amendment of Clause 11.-** The existing clause 11 of the said order shall be substituted by the following, namely:-

“11. **Applicability of the Provisions of the Rajasthan Goods and Services Tax Act, 2017, Rajasthan Value Added Tax Act, 2003 and Rajasthan Investment Promotion Scheme-2010.-**

- (i) Provisions of the Rajasthan Goods and Services Tax Act, 2017 and rules made there under shall be applicable *mutatis mutandis*.
- (ii) Provisions of Rajasthan Value Added Tax Act, 2003 and rules made there under shall be applicable *mutatis mutandis*.
- (iii) Subject to the provisions of the package, all the provisions of Rajasthan Investment Promotion Scheme- 2010 shall apply *mutatis mutandis*.”

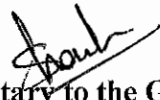
By Order of the Governor,


(Shankar Lal Kumawat)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this order in part 1(b) of **today's extra ordinary Gazette**. It is requested that 10 copies of this order may be sent to this department and 10 copies along with bill may be sent to Commissioner, Commercial Taxes Department Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
4. Commissioner, Industries Department, Rajasthan, Jaipur.
5. Commissioner, Bureau of Investment Promotion, Rajasthan, Jaipur
6. PS to Chief Secretary and Chairman, SEC.
7. PS to Additional Chief Secretary, Finance.
8. PS to Additional Chief Secretary, Industries.
9. PS to Secretary, Finance (Revenue).
10. Director, Public Relations, Jaipur.
11. Additional Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
12. M/s J. K. Cement Limited through Commissioner, BIP.
13. Guard File.


Joint Secretary to the Government