GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

No. F.12(105) FD/Tax/ 2015- 40   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 8 of the Rajasthan Investment Promotion Scheme-2014, 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(105)FD/Tax/2015-41dated 07.09.2016 (hereinafter referred to as "the said order") regarding Customized Package in favour of M/s Bohra Industries 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 75% of State tax due and deposited on account of intra-state supply of products manufactured by the enterprise within the State."

    (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	70% 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 and shall be equal to 70% of the 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) (VAT + CST) 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.

2. **Amendment of Clause 7.-** The existing clause 7 of the said order shall be substituted by the following, namely:-

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"7. Applicability of the Provisions of the Rajasthan Goods and Services Tax Act, 2017, Rajasthan Value Added Tax Act, 2003, Central Sales Tax Act, 1956 and the Scheme.-

    (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) Provisions of the Central Sales Tax Act, 1956 and rules made there under shall be applicable *mutatis mutandis*.

    (iv) Subject to the provisions of the package, all the provisions of the Scheme 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 Bohra Industries Limited through Commissioner, BIP.
13. Guard File.

Joint Secretary to the Government