

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

Jaipur, dated: 30.01.2018

NOTIFICATION

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/2014-55 dated July 14, 2014, the State Government being of the opinion that it is expedient in the public interest so to do, hereby orders that stamp duty chargeable on the lease deeds issued/executed by Jaipur Development Authority, Jodhpur Development Authority, Ajmer Development Authority, Urban Improvement Trust, Municipal Corporation, Municipal Council, Municipal Board and other Local Bodies under the Rajasthan Urban Areas (Permission for use of Agricultural Land for Non-agricultural Purposes and Allotment) Rules, 2012, after allotment or regularization of the land placed at the disposal of the aforesaid Local Authorities under section 90-A of the Rajasthan Land Revenue Act, 1956, shall be reduced and charged as under:-

S.No.	Details	Stamp Duty Payable at the rate of Conveyance
1.	If the lease deed is issued in favour of Khatedar himself.	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.	If the lease deed is issued in favour of a person other than Khatedar, on the basis of registered or duly stamped instrument.	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.
3.	If the lease deed is issued in favour of a person on the basis of unregistered or insufficiently stamped instruments,- 1. where such lease deed is submitted for registration within 2 months from the date of its execution. 2. where such lease deed is submitted for registration after 2 months but before 4 months from the date of its execution. 3. where such lease deed is submitted for registration after 4 months but before 8 months from the date of its execution.	On the 50% of the market value of the property. On the 60% of the market value of the property. On the 70% of the market value of the property.



4.	If the lease deed is not registered within 8 months from the date of execution and submitted for registration after revalidation.	On the market value of the property after deducting the amount of stamp duty, if any, already paid at the time of execution.
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[No.F.2(60)FD/Tax/2012/pt.-176]

By order of the Governor,


(Shankar Lal Kumawat)

Jt. Secretary to the Government

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

1. Superintendent, Government Central Press, Jaipur for publication of this notification in part 4(c) of extra ordinary gazette along with a soft copy in CD. Kindly send 10 copies of this notification to this department and 20 copies along with bill to Inspector General, Registration & Stamps, Rajasthan, Ajmer. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Pr. Secretary to Hon'ble Chief Minister (Finance), Rajasthan, Jaipur.
3. Additional Chief Secretary, UDH Department, Secretariat, Jaipur.
4. Pr. Secretary, LSG Department, Secretariat, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. Inspector General, Registration & Stamps, Rajasthan, Ajmer.
7. PS to Addl. Chief Secretary, Finance Department.
8. PS to Pr. Secretary, Law Department.
9. PS to Secretary, Finance (Revenue) Department.
10. Director, Public Relation Department, Rajasthan, Jaipur.
11. Additional Director, Finance (Computer Cell) Department, Secretariat, Jaipur.
12. Guard file.


Jt. Secretary to the Government