

**FINANCE DEPARTMENT
(TAX DIVISION)**

Jaipur, February 25, 2008

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(15)FD/Tax/2008-72 to 98, F.6(252)Pari/Tax/Hq/07-99 dated February 25, 2008.

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, February 25, 2008

S.O.424.- 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, namely:-

AMENDMENTS

In Schedule I appended to the said Act,-

- (1) in column No. 3 against S.No. 18, the expression "Except when sold by a company registered under Companies Act, 1956.", shall be inserted.
- (2) in column No. 2 against S.No. 37, for the existing word "Pappad", the expression "Pappad, Pappad-Khar", shall be substituted.
- (3) in column No. 2 against S.No. 53 for the existing word "Kuttu", the expression "Kuttu, Kangani", shall be substituted.
- (4) for the existing S.No. 61, and entries thereto shall be substituted by the following, namely:-

“

61.	Country Liquor, Foreign Liquor, Indian Made Foreign Liquor and Beer	When not sold in Bar, Restaurant or Hotel.
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”

- (5) after the existing S.No. 88 and entries thereto the following new S.Nos. and entries thereto shall be added; namely:-

“

89.	Gobar Gas Plant and its components including machinery used in gobar gas plants i.e. (i) Gobar Gas Holder, (ii) Guide Frame for Gobar Gas Holder and (iii) Gobar Gas Burner.
90.	Non electrically operated hand tools i.e. gurmala, karni, sawal, gunia, randa, basula, iron chhini, firma for repair of shoes, hair cutting machine, coal based iron-press and iron-wire brush.
91.	Wooden hand blocks for textile printing.
92.	ISI marked kerosene stove and wick stove.

”

93. Domestic solar cooker. ”

[No.F12(15)FD/Tax/2008-72]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.425.- 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, namely:-

AMENDMENT

In Schedule II appended to the said Act, after the existing S.No. 21 and entries thereto, the following new S.Nos. and entries thereto shall be added, namely:-

22.	Registered dealers of marble who have not included royalty amount in the sale price during the period 01.04.2006 to 14.01.2008.	
23.	Dealers selling food under the Akshya Kalewa Scheme.	

[No.F12(15)FD/Tax/2008-73]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.426.- 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 amendment in Schedule-III appended to the said Act, namely:-

AMENDMENT

In Schedule III appended to the said Act, in column No. 4 against S.No. 4, for the existing expression “up to 31.03.2008”, the expression “up to 31.03.2009” shall be substituted.

[No.F12(15)FD/Tax/2008-74]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.427.- 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, namely:-

AMENDMENTS

In Schedule IV appended to the said Act,-

1. existing S.No. 88 and entries thereto shall be substituted by the following, namely:-

88.	Exclusively moulded plastic footwear, hawai chappals and straps thereof.	4	
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2. after the existing entries at S.No. 107 and before S.No. 108, the following new S.No. and entries thereto shall be inserted, namely:-

107A.	Fresh vegetables and fruits when sold by a company registered under Companies Act, 1956.	4	
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3. in column No. 2 against S.No. 168, for the existing expression “All types of washing soap in cake form but excluding detergents, powder and liquid forms”, the expression “Handmade soap cake in unpackaged form”, shall be substituted.

4. after the existing S.No. 168 and entries thereto, the following new S.Nos. and entries thereto shall be added, namely:-

169.	ACSR Conductors	4	
170.	Cots made of iron pipes and niwar.	4	
171.	All kinds of marble.	4	
172.	Finished Kota stone.	4	

5. in Part-B,-

- (i) in Column No. 2 of S.No. 35, for the existing expression "Hydrogen, rare gases other than non metals", the expression "Hydrogen, rare gases and other non metals" shall be substituted.
- (ii) the existing S.No. 271 and entries thereto shall be deleted.

[No.F12(15)FD/Tax/2008-75]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.428.- 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 from payment of tax the registered dealers of marble who had not included royalty amount in the sale price during the period 01.04.2006 to 14.01.2008, subject to the following conditions, namely:-

- (1) that in case such registered dealers have charged or collected tax on the royalty amount, the same shall be deposited to the State Government; and
- (2) where tax on the royalty amount has been deposited to the State Government, it shall not be refunded.

[No.F12(15)FD/Tax/2008-76]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.429.-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 with effect from 01.04.2006, the payment of tax on the sale of food by the dealers under the Akshya Kalewa Scheme, subject to the following conditions, namely:-

- (1) that in case the dealers have charged or collected tax on food sold under the above referred scheme, the same shall be deposited to the State Government; and

- (2) where tax on sale of such food has been deposited to the State Government, it shall not be refunded.

[No.F12(15)FD/Tax/2008-77]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.430.-In exercise of the powers conferred by sub-section (3) 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 defers the liability of payment of tax of the unit declared sick, which after its revival, commences commercial production on or before March 31, 2009, to the extent, for a period and subject to the conditions, as under:-

- (1) that such unit shall have Eligibility Certificate issued by the competent authority in accordance with notification issued by the State Government under the Rajasthan Sales Tax Act, 1994.
- (2) that before availing full benefit under the relevant notification, such units had been declared sick by the Industries Department of the State Government.
- (3) that the sick unit has revived and having re-commenced commercial production, make sales of goods manufactured by it on or before 31.03.2009.
- (4) that the deferment shall be limited to un-availed amount of benefit, as per the eligibility certificate issued to the unit or up to 31.03.2011, whichever is earlier.
- (5) that the deferred amount of tax shall be deposited in ten equal half yearly installments from the end of availment of un-availed amount of tax benefit or 31.03.2011 whichever is earlier.
- (6) that in case of default in deposit of any of the installments under clause (6), the whole of the deferred tax would be payable forthwith and shall be recoverable as arrears of land revenue.
- (7) that in case such registered dealers have charged or collected tax in violation of the terms and conditions of the entitlement notification, the same shall be deposited to the State Government; and
- (8) that where tax has already been deposited to the State Government, it shall not be refunded.

[No.F12(15)FD/Tax/2008-78]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.431.- In exercise of the powers conferred by section 5 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 "Composition Scheme for silk fabrics dealers" (hereinafter referred to as 'the scheme') and permits such dealers to opt for composition amount in lieu of their tax liability for the year 2006-2007 and 2007-2008, in respect of their sales of all kinds of silk fabrics, on payment of composition amount determined on the basis of their gross turnover of the relevant year.

1. This scheme shall be deemed to have come into force with effect from April 1, 2006 and shall remain in force up to 31.03.2008.
2. Composition amount to be paid per annum per dealer in lieu of tax shall be 0.5% of the gross turnover of the dealer for the relevant year.
3. The composition amount shall be payable for the year 2006-2007 within thirty days of the issuance of this notification and for the year 2007-08, the composition amount shall be deposited by April 30, 2008.
4. The dealer opting for this Scheme shall submit an application on a plain paper to his assessing authority within thirty days of the publication of this notification in the official gazette.
5. Save as provided in the scheme, the dealer opting for composition of tax under this scheme shall be subject to all the provisions of the Rajasthan Value Added Tax Act, 2003 and rules made thereunder.
6. The dealer shall not charge or collect any tax during the composition period, however, tax charged or collected by the dealer before opting for the scheme shall have to be deposited forthwith and the tax already deposited shall not be refunded.
7. The dealer shall not be entitled to claim any input tax credit or refund in respect of purchases made by him.
8. If any dealer voluntarily withdraws from the scheme during the year, he shall be required to deposit forthwith the whole of the composition amount, if not already paid for the year.
9. The composition amount and any other levy under the scheme shall be recoverable as arrears of land revenue under the Rajasthan Value Added Tax Act, 2003.

[No.F12(15)FD/Tax/2008-79]

By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.432.- 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), and in supersession of this Department's notification No.F12(28)FD/Tax/2007/139 dated 09.03.2007, the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from payment of tax the registered dealers dealing in used motor vehicles, to the extent the rate of tax exceeds 4%, on the following conditions, namely:-

- (1) that no input tax credit shall be claimed by the dealer in respect of purchase of such goods which are used in the used motor vehicle; and
- (2) that such used motor vehicle was purchased initially, from the registered dealer of the State and is registered in the State under the provisions of Motor Vehicles Act, 1988 (Central Act 59 of 1988) prior to its sale.

[No.F12(15)FD/Tax/2008-80]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.433.- 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 amendment in this Department's Notification No. F.12(63)FD/Tax/05-23 dated 25.4.2006 (as amended from time to time), namely:-

AMENDMENT

In the said notification, in condition No. (1), the existing expression "31.3.2008" shall be substituted by the expression "31.3.2009".

[No.F12(15)FD/Tax/2008-81]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.434.- 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 amendment in this Department's Notification No.F12(28)FD/Tax/2007-142 dated 09.3.2007, namely:-

AMENDMENT

In the said notification, for the existing expression "up to 31.3.2008.", the expression "up to 31.3.2009." shall be substituted.

[No.F12(15)FD/Tax/2008-82]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.435.-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 amendment in this Department's Notification No. F.12(63)FD/Tax/2005-80 dated 11.8.2006, namely:-

AMENDMENT

In clause (2) of the said notification, for the existing expression "within 30 days", the expression "within 60 days", shall be substituted.

[No.F12(15)FD/Tax/2008-83]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.436 .-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, namely: -

AMENDMENTS

All amendments made in Schedule I by notifications issued from 01.04.2006 to 31.03.2007, shall be deemed to have been made with effect from April 1, 2006.

[No.F12(15)FD/Tax/2008-84]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.437.- 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 III, IV, V and VI appended to the said Act, namely: -

AMENDMENTS

All amendments made in Schedule III, IV, V and VI by notifications issued from 01.04.2006 to 31.03.2007, shall be deemed to have been made with effect from April 1, 2006.

[No.F12(15)FD/Tax/2008-85]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.438.- 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 from tax to the extent the rate of tax exceeds 4 % on sale of aviation spirit made to the following:-

1. Airlines which establishes a 'HUB' in the State;
2. Registered Flying Clubs for their training flights; and
3. Airlines which for the first time connect cities of the State having no air service, the exemption would be limited to such flights only.

[No.F12(15)FD/Tax/2008-86]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.439.- 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 (Amendment) Rules, 2008.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Amendment of rule 18.- In rule 18 of the Rajasthan Value Added Tax Rules, 2006, herein after referred to as the "said rules",-

(i) the existing sub-rule (2) shall be substituted by the following, namely:-

“(2) Input tax credit in respect of purchase of capital goods on VAT invoice by an existing unit shall be allowed in two half yearly equal installments in the month of September and March. However, in case of a new industry or expansion or diversification of an existing industry, such input tax credit shall be allowed in the above manner starting from the immediately succeeding September or March, after the first sale of the goods manufactured from such capital goods:

Provided that in case of an existing unit, where the per item value of the capital goods does not exceeds rupees one lac, the input tax credit shall be allowed in the tax period of their purchases.”

(ii) in sub-rule (11), after the existing expression “within the time specified in the notification.”, the expression “However, in case a dealer has availed such input tax credit even before the above specified period, such input tax credit would be reversed unless the dealer deposits interest for the period of earlier availment of such input tax credit up to March 31, 2008.” shall be added.

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

(i) for the existing sub-rule (1), the following shall be substituted, namely:-

“(1) The return referred to in sub-section (1) of section 21 of the Act, shall be submitted by a dealer, who has not opted for payment of tax under sub-section (2) of section 3 or section 5, or under a notification issued under sub-section (3) of section 8 of the Act, in Form VAT-10 for each quarter within thirty days of the end of the quarter. However, where a dealer files return electronically along with the requisite documents or submits the same in the soft copy to the Department and informs his assessing authority or the officer authorised by the Commissioner, his intention to file monthly returns, he may file monthly returns within twenty days of the end of the month.

Explanation: Quarter means the period of three months ending on 30th June, 30th September, 31st December and 31st March and month shall mean calendar month.”

(ii) in sub-rule (2), for the existing expression “or section 5 of the Act”, the expression “or section 5 or under a notification issued under sub-section (3) of section 8 of the Act” shall be substituted.

(iii) for the existing clause (e) of sub-rule (3), the following shall be substituted, namely:-

“(e) statement of sales to registered dealers, other than those who exercise option under sub-section (2) of section 3, or under section 5 or sub-section (3) of section 8, in Part-I of Form VAT-08;”

4. Amendment of rule 19A.- In clause (d) of sub-rule (2) of the rule 19A of the said rules, for the existing expression “in Form VAT- 09”, the expression “in Part-I of Form VAT-08” shall be substituted.

5. Insertion of new rule 22A. - After the existing rule 22 and before rule 23 the following new rule shall be inserted, namely.-

22A. Option for annual assessment by the dealers.- (1) Where a dealer desires to opt for annual assessment under proviso to section 23 of the Act, he shall inform, his assessing authority or the officer authorized by the Commissioner in writing on a plain paper, his intention to do so, within thirty days of the commencement of the year for which such option is being exercised.

(2) Once the option under sub-rule (1) has been exercised, the opting dealer shall not be entitled to withdraw the same for that year."

6. Amendment of Form VAT-07.- In Form VAT-07 appended to the said rules, -

(i) in part I, after the existing column number 5 and before column number 6 the following new columns '5A and 5B' shall be inserted , namely:-

“Name of Goods	Schedule number along with S. No. of Goods
5A	5B”

(ii) in part II, after the existing column number 5 and before column number 6 the following new columns '5A and 5B' shall be inserted , namely:-

“Name of Goods	Schedule number along with S. No. of Goods
5A	5B”

7. Amendment of Form VAT-08.- For the existing Form VAT –08 appended to the said rules, the following shall be substituted, namely:-

“Form VAT- 08
[See Rule 18(1) (b) 19(3)(e)& 36]
Sales Register

1. Name of the Dealer (Proprietor/Firm name/Company name etc.)
2. Registration No. (TIN)

Part-I [Sales within State to VAT dealers other than dealers under section 3(2) and 5]

Serial No.	Invoice No./ VAT Invoice No.	Date	Name of Purchasing Dealer	Registration No. (TIN) of purchaser, if any	Name of goods	Schedule No. of Goods
1	2	3	4	5	6	7

S No. of Goods	Exempted Sales	Stock transfer to agent / branch(with in State)	Sales against FormVAT-15	Total	
				Amount of sale	Amount of Tax
8	9	10	11	12	13

Part-II [Sales within State other than mentioned in Part-I]

Serial No.	Invoice No./ VAT Invoice No.	Date	Name of Purchasing Dealer	Registration No. (TIN) of purchaser, if any	Name of goods	Schedule No. of Goods	S No. of Goods
1	2	3	4	5	6	7	8

Exempted Sales	Stock transfer to agent / branch(with in State)	Sales against FormVAT-15	Total	
			Amount of sale	Amount of Tax
9	10	11	12	13

Part-III [Sales other than within State]

Serial No.	Invoice No./ VAT Invoice No.	Date	Name of Purchasing Dealer	Registration No. (TIN) of purchaser, if any	Name of goods	Schedule No. along with S No. of Goods	Gross amount of Invoice/ VAT Invoice (Excluding VAT)
1	2	3	4	5	6	7	8

Inter State Sales		Export Sales		Stock transfer/ branch transfer/ Depot transfer	Exempted sales
3(a) of CST Act	3(b) of CST Act	5(1) of CST Act	5(3) of CST Act		
9	10	11	12	13	14

Taxable Sales				Total Tax
Against form C	Tax	Without form C	Tax	
15	16	17	18	19

Note : Calculate liability to pay Purchase Tax under section 4(2) of the VAT Act, 2003”

8. Amendment of Form VAT-09.- The existing Form VAT-09 appended to the said rules shall be deleted.

[No.F12(15)FD/Tax/2008-87]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.440.- In exercise of the powers conferred by sub-section (1) of section 4 of the Rajasthan Entertainments and Advertisements Tax Act, 1957, (Act No. 24 of 1957) and in supersession of this Department's notification No. F.12(28)FD/Tax/2007/153 dated 09.3.2007, the State Government hereby notifies that the rate of tax shall be 30% of the payment of admission to an entertainment.

This notification shall come into force with effect from April 1, 2008.

[No.F12(15)FD/Tax/2008-88]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.441.- In exercise of the powers conferred by sub-section (2) of section 7 of the Rajasthan Entertainments and Advertisements Tax Act, 1957, (Act No. 24 of 1957),

the State Government being of the opinion that it is expedient in the public interest so to do, hereby remits entertainment tax payable by the proprietor of a cinema who exhibits cinema through projector system in a town having population less than one lac.

This notification shall come into force with effect from April 1, 2008.

[No.F12(15)FD/Tax/2008-89]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.442.- In exercise of the powers conferred by sub-section (2) of section 7 of the Rajasthan Entertainments and Advertisements Tax Act, 1957, (Act No. 24 of 1957), 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 No. F.10(14)FD/Tax/97-Pt-89 dated 08.08.2002, namely:-

AMENDMENT

In the said notification, for the existing expression, -

- “1. 100% in the 1st year;
2. 100% in the 2nd year;
3. 90% in the 3rd year;
4. 80% in the 4th year;
5. 70% in the 5th year;”

the following expression shall be substituted with effect from 08.08.2002, namely: -

- “1. 100% in the 1st year;
2. 100% in the 2nd year;
3. 100% in the 3rd year;
4. 90% in the 4th year;
5. 80% in the 5th year;

subject to the condition that tax charged or collected shall be deposited to the State Government and where tax has been deposited to the State Government, it shall not be refunded.”.

[No.F12(15)FD/Tax/2008-90]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.443.-In exercise of the powers conferred by section 4AAA of the Rajasthan Entertainments and Advertisements Tax Act, 1957, (Act No. 24 of 1957), the State Government hereby notifies that the proprietor of direct to home broadcasting service shall be liable to pay entertainment tax at the rate of 10 % of the subscription charges per subscriber.

[No.F12(15)FD/Tax/2008-91]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.444.-In exercise of the powers conferred by 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 Advertisement Tax Rules, 1957, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Entertainments and Advertisement Tax (Amendment) Rules, 2008.
(2) They shall come into force on the date of their publication in the Official Gazette.

2. Insertion of new rules.- After existing rule 18BBB and before rule 18C of the Rajasthan Entertainments and Advertisement Tax Rules, 1957, following rules 18BBBB and 18BBBBB shall be inserted; namely:-

“18BBBB. Permission to be obtained to operate direct to home broadcasting service.- (1) The proprietor of a direct to home broadcasting service shall submit to the Commissioner an application within 15 days from the date on which these rules come into force or at least within 15 days of his commencing entertainment through direct to home broadcasting service, whichever is later.

(2) The Proprietor shall submit to the Commissioner a security of an amount fixed by the Commissioner along with any other information which may be so required by the Commissioner.

18 BBBBB Payment of tax for direct to home broadcasting service.- (1) The proprietor of a direct to home broadcasting service liable to pay tax in accordance with section 4AAA of the Act, shall maintain a true and correct

record of the number of subscribers, the name and address of each subscriber, the amount received from each subscriber and the amount of tax.

(2) The proprietor of a Direct to Home broadcasting service shall be required to deposit tax payable within seven days of the close of each calendar month.

(3) The proprietor of a Direct to Home broadcasting service shall file quarterly return in Form S-7 in duplicate, within fifteen days of the end of each quarter along with proof of deposit of tax payable under the Act.

Explanation: Quarter means the period of three months ending on 30th June, 30th September, 31st December and 31st March."

3. Addition of new rule.- After existing rule 32 in the said rules, the following new rule shall be added, namely:-

“33. Electronic filing of return and payments. (1) Notwithstanding anything contained in these rules, a proprietor at his option, may file the return required to be submitted under these rules electronically duly verified by himself or his manager by affixing digital signature.

(2) The proprietor shall also submit, in the prescribed period for filing of return, the proof of deposit of tax in case the payment is not made electronically, failure to do so, shall be deemed to be a case of non-filing of return.

(3) A proprietor may at his option, deposit tax and/or other sums due from him within the time specified for such deposit, through electronic media to the State Government.”

4. Addition of new Form.- After the existing Form S-6, the following new form shall be added, namely:-

FORM S-7
"[See rule 18BBBBB]

STATEMENT SHOWING DETAILS OF SUBSCRIBERS TO THE CABLE TELEVISION NETWORK AND THE ENTERTAINMENT TAX DUE FOR THE MONTH ENDING.....

1. Name of the proprietor of cable television network...
2. Local and permanent residential address of the proprietor
3. Area of business (with the name of the locality, etc.)
4. Business address of the proprietor
5. Admission fee and tax collection authorization Certificate No. and date of issue
6. Month to which statement relates

S.No.	Name of subscriber and address	Rate of tax applicable per subscriber	Amount received from each subscriber

1. Total No. of subscribers
2. Amount of monthly entertainment tax
3. Amount and date of tax last paid

Certified that the information given above are correct and nothing has been concealed.

Date

Proprietor / Manager"

[No.F12(15)FD/Tax/2008-92]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, February 25, 2008

S.O.445.- In exercise of the powers conferred by sub-section (1) of section 7 of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts a Hospital or Nursing Home from tax payable for luxuries provided therein, subject to the following conditions, namely: -

1. in case such Hospital or Nursing Home, having allotted land free of cost or had purchased its land at a concessional rate from the State Government or any local authorities, are providing free of cost medical treatment to at least twenty percent poor patients out of their total indoor as well as outdoor patients.
2. in case such Hospital or Nursing Home, has not been allotted land free of cost or had purchased its land without any concessional rate from the State Government or any local authorities, are providing free of cost medical treatment to at least ten percent poor patients out of their total indoor as well as outdoor patients.

[No.F12(15)FD/Tax/2008-93]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, February 25, 2008

S.O.446.-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)(Amendment) Rules, 1997, namely:-

- 1. Short title and commencement.-** (1) These rules may be called the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) (Amendment) Rules, 2008.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Insertion of rule 5A.- After existing rule 5 and before rule 6 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1997, herein after referred to as the 'said rules,' the following new rule shall be inserted, namely.-

“5A. To display details of daily charges.- Every hotelier, for the benefit of the customers shall put up a board at a conspicuous place of his hotel to indicate complete details of the per day charges being levied for all of the categories of accommodation provided therein.”

3. Amendment of rule 9.- In the existing rule 9 of the said rules, the existing expression “Rajasthan Sales Tax Rules, 1995” wherever occurring shall be substituted by the expression “Rajasthan Value Added Tax Rules, 2006”.

[No.F12(15)FD/Tax/2008-94]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.447.- 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 satisfied that it is expedient in the public interest, so to do, hereby orders that if the consideration mentioned in the instrument of transfer of immovable property is higher than the market value assessed by the registering officer under rule 58 of the Rajasthan Stamp Rules, 2004, the Stamp duty chargeable on the difference amount of assessed market value and consideration shall be reduced from 11% to 3.25%, but this shall not be applicable in case of transfer in any manner, by the Government or by any local authority.

[No.F12(15)FD/Tax/2008-95]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.448.- 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 F.4(67)/FD/Tax/2004-57 dated 12.7.2004, the State Government being satisfied that it is expedient in the public interest, so to do, hereby

remits the Stamp Duty chargeable under sub-clause (ii) of Article 21 of the Schedule appended to the Act, on the instrument executed for transfer of movable property.

[No.F12(15)FD/Tax/2008-96]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.449.- 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 satisfied that it is expedient in the public interest, so to do, hereby orders that stamp duty chargeable on the instrument of immovable property executed by the State Government, Rajasthan Housing Board, Jaipur Development Authority, Urban Improvement Trust, RIICO, Municipality, Municipal Council or Nagar Nigam, after change of land use, shall be reduced and charged only on the difference of market value of land calculated on the basis of previous land use and changed land use.

[No.F12(15)FD/Tax/2008-97]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, February 25, 2008**

S.O.450.- In exercise of the powers conferred by section 16 of the Rajasthan Finance Bill, 2008 (Bill No. 06 of 2008) and section 3 of the Rajasthan Provisional Collection of Taxes Act, 1958, the State Government hereby notifies the rate of environment and health cess on mineral rights, and the minerals in respect of which cess shall be levied, as follows, namely:-

S.No.	Mineral	Rate of cess each tonne of Mineral dispatched (in Rs.)
1.	M.R. cess on Cement Grade Limestone	5/-
2.	M.R. cess on Gypsum	5/-
3.	M.R. cess on Rock Phosphate	35/-
4.	M.R. cess on Wollastonite	40/-
5.	M.R. cess on Lead and Zinc	80/-

6.	M.R. cess on Copper	80/-
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[No.F12(15)FD/Tax/2008-98]
By Order of the Governor,

(Rajat Kumar Mishra)
Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION
Jaipur, February 25, 2008

S.O.451.- In exercise of the powers conferred by section 4-D of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), and supersession of this department's notification no. F.6 (252) Pari/Tax/Hq./06-144, dated 08-03-2006, the State Government hereby prescribes the rate of cess called Green tax for different class of vehicles as specified in column No. 2 of the Table given below, at the rate specified against each in column No. 3 thereof.-

TABLE

S. No.	Class and age of the Vehicle	Rate of cess (in Rupees)
1	2	3
1.	Non-transport vehicle completed 15 years from the date of its registration, at the time of renewal of certificate of registration as per sub-section (10) of section 41 of the Motor Vehicle Act, 1988. (a) two wheelers (b) other than two wheelers	250.00 500.00
2.	Transport vehicle completed 5 years from the date of its registration, at the time of renewal of fitness certificate as per section 56 of the Motor Vehicles Act, 1988. (a) three wheeled passenger and goods vehicles (b) other than 3 wheeled passenger and goods vehicles	200.00 500.00

[F.6(252)Pari/Tax/Hq./07/24A-99]
By Order of the Governor

(Dinesh Yadav)
Dy. Secretary to Government