

**FINANCE DEPARTMENT
(TAX DIVISION)**

Jaipur, July 8, 2009

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(84)FD/Tax/2009-09 to 35 dated July 8, 2009.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.94.- In exercise to 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 public interest so to do, hereby makes the following amendments in Schedule I appended to the Act, namely: -

AMENDMENTS

In Schedule I appended to the said Act, -

(i) after the existing serial number 96 and entries thereto the following new serial numbers and entries thereto shall be added, with immediate effect, namely:-

“

97.	Newsprint.	
98.	De-oiled rice bran.	
99.	Herb, bark, dry plant, dry root commonly known as jari-booti, and dry amla.	

”

(ii) after serial number 99 and entries thereto so added, the following new serial number 100 and entries thereto shall deemed to be added, with effect from April 1, 2006, namely:-

“

100.	All kinds of sarees having embroidery, zari, gota, salma, chumki, sitara or other kinds of ornamental work but excluding silk fabrics and fabrics imported from outside India.	
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”

[No.F.12(84)FD/Tax/2009-09]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.95.- 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 necessary so to do in the public interest, hereby makes the following amendments in Schedule II appended to the said Act, with immediate effect, namely: -

AMENDMENTS

In Schedule II appended to the said Act,-

- (i) the existing serial number 16 and entries thereto shall be deleted;
(ii) after the existing serial number 31, the following new serial numbers and entries thereto shall be added, namely:-

“

32.	Registered dealers selling laboratory equipments to Schools in the State.	
33.	Registered dealers selling equipments and chemicals for Central Effluent Treatment Plants.	

”

[No.F.12(84)FD/Tax/2009-10]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.96.- 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%, the sale of laboratory equipments made by a registered dealer to a School for exclusive purpose of being used in its laboratory, subject to the condition that such dealer furnishes declaration appended herewith to his assessing authority in support of such sales.

DECLARATION

I, Principal / Headmaster....., of
(name of School), hereby affirm and make declaration that the laboratory equipments purchased from M/s having TIN....., vide VAT Invoice No..... dated amounting to Rs., would be used exclusively for the purposes of practical studies of the students in the School and would not be sold or used or disposed of in any other manner. I shall be personally responsible for the tax liability in case of any misuse of this facility of partial exemption.

Place:	Signature
Date:	Name
	Designation

[No.F.12(84)FD/Tax/2009-11]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

FINANCE DEPARTMENT (TAX DIVISION)

NOTIFICATION Jaipur, July 8, 2009

S.O.97.- 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 sale of equipments of Central Effluent Treatment Plant and chemicals for their operations, made by a registered dealer, subject to the following conditions, namely: -

1. that the purchaser shall submit quarterly report of use of such chemicals to the concerned Assistant Commissioner/ Commercial Taxes Officer of the area;
2. that the selling dealer shall furnish Certificate appended herewith to his assessing authority in support of such sales.

CERTIFICATE

I, Authorized Signatory of (name of Society/Institute) hereby affirm and declare that the equipments/chemicals purchased from M/s having TIN....., vide VAT Invoice No..... dated amounting to Rs....., would be used exclusively for the purposes of Central Effluent Treatment Plant and would not be sold or used or disposed of in any other

manner. I shall be personally responsible for the tax liability in case of any misuse of this facility of exemption.

Place: Signature
Date: Name
Designation

[No.F.12(84)FD/Tax/2009-12]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.98.- In exercise to 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 public interest so to do, hereby makes the following amendments in Schedule IV appended to the Act, namely:-

AMENDMENTS

In Schedule IV appended to the said Act,-

- (i) the existing serial number 60 and entries thereto shall be substituted by the following, with immediate effect, namely: -

“

60.	Dry flower	4	”
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- (ii) in Column number 2 of serial number 97, the existing expression "including newsprints" shall be deleted, with immediate effect;

- (iii) after the existing serial number 174, following new serial numbers 175 and 176 and entries thereto shall deemed to be added with effect from April 1, 2006, namely:-

“

175	Electronic Weights & Measures excluding weighing bridge.	4	
176.	Diamond bits.	4	”

- (iv) after the serial number 176 so added following new serial number 177 and 178 and entries thereto shall be added with immediate effect, namely: -

“

177.	All kinds of building stone, grit and gitti.	4	
178.	Aviation Turbine Fuel.	4	”

[No.F.12(84)FD/Tax/2009-13]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, July 8, 2009**

S.O.99.- In exercise to 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 public interest so to do, hereby makes the following amendment in Schedule V appended to the Act, with immediate effect, namely:-

AMENDMENT

In Schedule V appended to the said Act, for the existing expression "12.5" wherever occurring, the expression "14" shall be substituted.

[No.F.12(84)FD/Tax/2009-14]

By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, July 8, 2009**

S.O.100.- In exercise to 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 public interest so to do, hereby substitute the existing Schedule VI appended to the said Act, with immediate effect, by the following, namely:-

**“SCHEDULE VI
[See Section 4(5)]
Goods Taxable at Special Rates**

S.No.	Description of the Goods	Rate of Tax (%)	Conditions, if any
1	2	3	4
1.	High and Light Speed Diesel Oil.	18	
2.	Molasses.	20	
3.	Foreign Liquor, Indian Made Foreign Liquor and Beer.	20	
4.	Tobacco and its products	20	
5.	Petrol.	28	
6.	Opium.	50	

[No.F.12(84)FD/Tax/2009-15]

By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.101.- 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 all other enabling powers in this behalf, the State Government being of the opinion that it is expedient in public interest so to do, hereby rescind this department notification number F.12(15)FD/ Tax/2008-80 dated 25.02.2008, with immediate effect.

[No.F.12(84)FD/Tax/2009-16]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.102.- In exercise to the powers conferred by sub-section (1) of section 6 of the Rajasthan Value Added Tax Act,2003 (Act No. 4 of 2003), the State Government hereby provides that notwithstanding anything contained in any notification issued earlier under section 4 of the Act, with immediate effect, the rate of tax payable, in respect of the sale of used motor car where the engine capacity of the motor car is up to 1000 cc and where the engine capacity exceeds 1000 cc, the per unit tax on such motor car shall be Rs. 2000/- and Rs. 5000/- respectively.

This shall have immediate effect.

[No.F.12(84)FD/Tax/2009-17]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.103.- 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 all the notifications issued in this behalf, the State Government hereby provides that notwithstanding anything contained in any notification issued earlier under section 4 of the said Act, with immediate effect, the rate of tax payable, in respect of the goods specified in Column No. 2 of the Lists- A and B appended hereto, shall be as shown against each in Column No. 3 thereof, namely:-

**LIST -A
Tax payable on Weight Basis**

Item No.	Description of goods	Tax payable per ton (in rupees)
1	2	3
1.	Bajri including reta:	
	(a) Chambal, Banas, Mahi, Khari, Kharka	18/-
	(b) Other local sources in exclusion of (a) above, (i) Districts- Ajmer, Kota, Bundi, Jhalawar, Baran and Alwar. (ii) Sirohi, Jalore, Pali, Barmer, Jodhpur and Other districts.	12/- 6/-
2.	Building Stone excluding all varieties of marble & granite:-	
	(a) Districts Dholpur, Karauli and Tehsil Bayana of Bharatpur district.	Block: 122/- Rubble: 7/-
	(b) District Jodhpur.	Block: 27/- Rubble: 7/-
	(c) District Jaisalmer.	Block: 41/- Rubble: 7/-
	(d) Districts Bhilwara, Kota, Bundi, Chittorgarh and Jhalawar.	Block: 61/- Rubble: 7/-
	(e) District Baran.	Rubble: 7/-
	(f) Districts Jaipur, Dausa, Sawai Madhopur, Sikar and Jhunjhunu.	Rubble: 8/-
	(g) Tehsil Raipur of Pali district.	Rubble: 2/-
	(h) All districts / Tehsils except as mentioned in clause (a) to (g).	Block: 14/- Rubble: 5/-
3.	Farshi / Flooring stone excluding (i) polished stone and (ii) all varieties of marble and granite:-	
	(a) Districts Bhilwara, Bundi, Kota and Jhalawar.	61/-
	(b) Districts Karauli, Dholpur	48/-
	(c) District Chittorgarh.	34/-
	(d) other than the above districts.	27/-
4.	Patti / roof slabs, Aslet :-	
	(a) Districts Bhilwara, Bundi, Kota and Jhalawar.	61/-
	(b) District Chittorgarh	34/-
	(c) District Jodhpur - Aslet	65/-
	(d) District Alwar, Dholpur and Karauli.	48/-
	(e) Tehsil Raipur of Pali district.	14/-
	(f) All districts / Tehsils except as mentioned in clause (a) to (e)	29/-

5.	Grit	14/-
6.	Ballast including gitti and kankari :-	
	(a) Tehsil Raipur of Pali district	2/-
	(b) All districts / Tehsils except as mentioned in clause (a).	8.50/-
7.	Morram	5/-

LIST -B

Tax payable on Unit Basis

Item No.	Description of goods	Tax payable per thousand unit
1	2	3
1.	Bricks.	Rs. 50/-

[No.F.12(84)FD/Tax/2009-18]

By Order of the Governor,

S.S. Rajawat,

Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, July 8, 2009

S.O.104.- In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), and in supersession of all the notifications issued in this behalf, the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts, dealer or person, from tax payable, under sub-section (1) of section 6, on sale or purchase of goods, mentioned in Column No. 2 of the list appended hereunder, carried or caused to be carried through vehicle or carrier, on the condition that such dealer or person, pays exemption fee as specified in respect of such goods as mentioned against each in Column No. 3 thereof, namely:-

Exemption Fee per Truck

List

Item No.	Description of goods	Exemption Fee per Truck (in rupees)
1	2	3
1.	Bajri including reta:	
	(a) Chambal, Banas, Mahi, Khari, Kharka	240/-
	(b) Other local sources in exclusion of (a) above	
	(i) Districts- Ajmer, Kota, Bundi, Jhalawar, Baran and Alwar.	120/-
	(ii) District- Sirohi, Jalore, Pali, Barmer, Jodhpur and Other districts.	60/-
2.	Building Stone excluding all varieties of marble & granite:	
	(a) Districts Dholpur, Karauli, Tehsil Bayana of Bharatpur	Block: 1342/- Rubble: 70/-
	(b) District Jodhpur.	Block: 270/- Rubble: 70/-
	(c) District Jaisalmer.	Block: 500/- Rubble: 70/-

	(d) Districts Bhilwara, Chittorgarh, Kota, Bundi and Jhalawar.	Block: 1037/- Rubble: 98/-
	(e) District Baran	Rubble: 98/-
	(f) Districts Jaipur, Dausa, Sawai Madhopur, Sikar and Jhunjhunu.	Rubble: 96/-
	(g) Tehsil Raipur of Pali district.	Rubble: 27/-
	(h) All districts / Tehsils except as mentioned in clauses (a) to (g).	Block: 136/- Rubble: 68/-
3.	Farshi / Flooring stone excluding (i) polished stone and (ii) all varieties of marble and granite:-	
	(a) Districts Bhilwara, Bundi, Kota and Jhalawar.	976/-
	(b) Districts Karauli, Dholpur	576/-
	(c) District Chittorgarh	476/-
	(d) other than the above districts.	270/-
4.	Patti / roof slabs:-	
	(a) Districts Bhilwara, Bundi, Kota and Jhalawar.	976/-
	(b) District Chittorgarh	476/-
	(c) Tehsil Raipur of Pali district.	140/-
	(d) All districts / Tehsils except as mentioned in clauses (a) to (c).	580/-
5.	Grit	168/-
6.	Ballast including gitti and kankari :-	
	(a) Tehsil Raipur of Pali district.	24/-
	(b) All districts / Tehsils except as mentioned in clause (a).	102/-
7.	Morram	100/-

Provided that :

- (i) exemption fee in case of Turbo Truck/Trolla shall be double the exemption fee of Truck and half in case of Tractor Trolley.
- (ii) in case of animal driven cart, the exemption fee payable shall be five percent of the amount of exemption fee payable for a Truck.

[No.F.12(84)FD/Tax/2009-19]

By Order of the Governor,

S.S. Rajawat,

Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.105.- 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 all the notifications issued in this behalf, 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 sale of goods excluding soap, bricks, Iron or steel or wooden furniture and products of marble, Kota-stone, sandstone, manufactured by an institution, co-operative society and an individual registered under the Act, subject to the following conditions, namely:-

1. that the exemption shall be available to an institution, co-operative society and an individual registered under the Rajasthan Value Added Tax Act, 2003, and the authority competent to issue certificate under the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 or with the Khadi and Village Industries Board constituted under the Rajasthan Khadi and Village Industries Board Act, 1955, has issued certificate in favour of such unit;
2. that the Deputy Commissioner (Administration) shall, after such enquiry as he deems necessary, issue Entitlement Certificate allowing the benefit of exemption under this notification to such unit for three years, which may be renewable for one year at a time;
3. that the exemption shall be available only to such beneficiary unit at the point of sale by it;
4. that the exemption shall be available, only on their annual turnover up to rupees thirty lac for the individuals and rupees one hundred lac for others;
5. that where the annual turnover exceeds the above limits, tax shall be levied only on the turnover in excess of the above limits; and
6. that where the beneficiary unit indulges in evasion or avoidance of tax or fails to comply with the provisions of the Rajasthan Value Added Tax Act, 2003 and /or the rules framed thereunder, the Dy. Commissioner (Administration), after making such enquiry as he may deem appropriate, cancel the aforesaid Entitlement Certificate granting benefit of exemption, after affording an opportunity of hearing to such dealer.

[No.F.12(84)FD/Tax/2009-20]

By Order of the Governor,

S.S. Rajawat,

Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.106.- 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), and in supersession of all the notifications issued in this behalf, the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies the following goods for the purposes of said clauses, namely:-

1. All kinds of furniture including moulded furniture.
2. All kinds of lubricants.
3. All kinds of mattresses, cushion, pillows, all types of sheets, and other articles made from foam rubber or plastic foam or other synthetic foam and rubberised coir mattresses.
4. All kinds of toilet & washing soap and detergents.
5. All goods made of cement.
6. All types of bearings.
7. All types of sanitary goods including sanitary pipes and fittings.
8. All types of electrical goods including UPS and CVTS.

9. Audio and Video cassettes
10. Butter & Deshi Ghee.
11. Computers, its softwares, floppies and parts.
12. Cooling equipments including air conditioners and refrigerators.
13. Copper in all its forms including wires.
14. Dry fruits including Clove, Cardamom, Pepper and betel nut.
15. Raw or refined edible oil and Hydrogenated vegetable oil.
16. Electronic items including TV, VCR, VCP.
17. Gur.
18. Iron & Steel as defined under Section 14 of the CST Act.
19. Parts of Automobile & Tractor except when used in manufacturing of automobiles or tractors.
20. Pan massala, Gutkha and Churi.
21. Paints, varnishes, colour and dyes.
22. Timber, ply woods, Nuwood and Laminated sheets.
23. Safety Matches.
24. Tele-communication and sound transmitting equipments including Cellular & Cordless telephone, Fax and Pagers.
25. Tea.
26. All types of yarn, whether cotton, woollen or synthetic.
27. Metallic Utensils.
28. All types of crockery.
29. Photographic goods.
30. Plastic goods, PVC granules except when used as raw material for production of plastic goods.
31. Rubber and goods made of rubber.
32. All kinds of paper and paper products including exercise books.
33. All kinds of tiles.
34. Fireworks.
35. Non edible oil.
36. Rice.
37. Cotton Seed.
38. All kinds of foot-wear.

[No.F.12(84)FD/Tax/2009-21]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.107.- In pursuance of clause (ii) 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), and in supersession of all the notifications issued in this behalf, the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies all goods other than the

goods mentioned in the List given below, to be notified goods for the purpose of said clause.

LIST

- (i) High and Light Speed Diesel Oil, Petrol and Aviation Turbine Fuel; and
- (ii) Goods the sale or purchase of which by dealers are exempt from tax under Schedule I.
- (iii) Goods the sale or purchase of which by dealers is exempt from tax on the sole condition of obtaining a certificate of exemption with or without payment of any fees;
- (iv) Goods the sale or purchase of which by dealers is exempt on the sole condition of obtaining a certificate of exemption on payment of fees, and such exemption certificate has been obtained by the dealer to whom the goods has been consigned; and
- (v) Goods the sale or purchase of which by dealer is exempt on the sole condition that the goods recorded in the registration certificate of the dealers claiming the exemption.

[No.F.12(84)FD/Tax/2009-22]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.108.- In pursuance of clause (i) 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), and in supersession of all the notifications issued in this behalf, the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies the following goods for the purposes of said clause, namely:-

1. Cement.
2. Chemical Fertilisers.
3. Automobiles.
4. Tyres & tubes of automobiles.

[No.F.12(84)FD/Tax/2009-23]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.109.- 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), and in supersession of all the notifications issued in this behalf, the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies the following goods for the purposes of said clause, namely:-

1. Jeera.
2. Iron and Steel excluding stainless steel.
3. Soya bean.
4. Gram (Chana) and its Dal.
5. Dhania.
6. Tendu Patta.
7. Raw or refined edible oil.
8. Oil Seeds.

[No.F.12(84)FD/Tax/2009-24]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.110.- 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, 2009.

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

2. Amendment of rule 19.- In sub-rule (5) of rule 19 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules, the existing expression "He shall also intimate the details of turnover of each place of business in Form VAT-13 to the Assistant Commissioner or Commercial Taxes Officer of such area(s) or the Taxpayers Service Office having jurisdiction over such branch(es). The Taxpayers Service Office or Assistant Commissioner or Commercial Taxes Officer shall, after taking necessary action, forward such return to the assessing authority or to the authorized officer having jurisdiction over principle place of business.", shall be deleted.

3. Amendment of rule 19A. - In sub-rule (2) of rule 19A of the said rules, the existing expression "and shall be verified by the dealer himself or his business manager by affixing digital signature. Such dealer shall also submit, in the prescribed period for filing of return, statutory declaration forms and proof of deposit of tax in case the payment is not made electronically. If any of the above requirements except the requirement of Form VAT-15 are not complied with, it shall be deemed to be a case of non-filing of return.", shall be substituted by the following, namely:-

"and shall be verified by the dealer himself or his business manager by affixing his signature on the copy of the return(s) so filed, generated through the Official Web-Site of the Department, along with proof of deposit of tax and submit the same to his assessing authority or the officer authorised by the Commissioner, within the prescribed period for filing of such return(s). Such dealer would not be required to submit hard copy of the information under clause (a) to (h) which has already been submitted electronically. If any of the above requirements, except the requirement of furnishing Forms/ Certificates required under the rules or the notifications issued by the State Government are not complied with, it shall be deemed to be a case of non filing of return(s)."

4. Amendment of rule 21.- The existing second proviso to sub-rule (1) of rule 21 of the said rules shall be substituted by the following, namely:-

"Provided further that for the assessments completed up to March 31, 2009, the dealers may furnish declaration forms/certificates up to March 31, 2010."

5. Insertion of new rule 27A.- After the existing rule 27 and before rule 28 of the said rules, the following new rule shall be inserted, namely:-

"27A. Provisional refund of tax in certain cases.- Notwithstanding anything contained in these rules, where a dealer has opted for quarterly assessment and files return electronically, he shall be allowed provisional refund to the extent of fifty percent of refundable amount, not later than thirty days from the last date of filing of the return for the relevant quarter. The provisional refund so granted shall be subject to subsequent verification of deposit of refundable amount."

6. **Amendment of rule 54.**- The existing sub-rule (1) of rule 54 of the said rules, except its provisos, shall be substituted by the following, namely:-

"(1) A registered dealer who dispatches any taxable goods to a place outside the State,-

- (i) for sale outside the State or by way of branch transfers/depot transfers/stock transfers, except the goods as may be notified by the State Government; or
- (ii) in the course of inter-State trade or commerce, as may be notified by the State Government; or
- (iii) in the course of export as defined in sub-section (3) of section 5 of the Central Sales Tax Act, 1956, as may be notified by the State Government;

shall furnish or cause to be furnished declaration Form VAT-49 completely filled in all respect in ink and ensure that the value, date and month of use of such Form shall be punched at the specified place provided for in the Form. Such dealer shall retain the counterfoil of the Form VAT-49 with him and the portions marked 'Original' and 'Duplicate' shall be carried with the goods in

movement. However, where goods covered under single invoice are being carried in more than one vehicle, separate Form VAT-49 shall be accompanied with each of such vehicles along with photo copy of the original invoice and challan of the goods carried in the vehicle".

7. **Deletion of Form VAT-13.**- The existing Form VAT-13, appended to the said rules, shall be deleted.

[No.F.12(84)FD/Tax/2009-25]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.111.- 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) (Second Amendment) Rules, 2009.

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

2. Amendment of rule 4A.- After the existing sub-rule (4) of rule 4A of the Central Sales Tax (Rajasthan) Rules, 1957, hereinafter referred to as the said rules, the following new sub-rule shall be added, namely:-

"(5) Notwithstanding anything contained in sub-rule (1), a dealer may file return(s) electronically without digital signature subject to the condition that such dealer shall file a singed copy of the return(s) so filed generated through the Official Web-Site of the Department along with proof of deposit of tax and submit the same to his assessing authority, within the prescribed period for filing of such return(s). In case the dealer fails to do so, it shall be deemed to be a case of non filing of return(s)."

3. Amendment of rule 6.- In the existing rule 6 of the said rules, the existing expression "He shall send an intimation thereof to every assessing authority concerned with the branch or branches.", shall be deleted.

4. Insertion of new rule 17F. - After the existing rule 17E and before rule 18 of the said rules, the following new rule 17F shall be inserted, namely:-

"17F. Electronically filing of application for obtaining Declaration Forms.- (1) Notwithstanding any thing contained in rule 17 or 17C or 17E, duly completed application for issuance of declaration Forms prescribed under the rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, may be submitted by a dealer to the assessing authority in Form CST 9B electronically, through the official web-site of the department, along with the proof of payment of fee notified under rule 17 or 17E.

(2) Subject to the provisions of sub-rule (3), on receipt of the application in Form C.S.T. 9B along with scanned copy of the register(s) of declaration forms or certificates required to be maintained under rule 17, 17C or 17E, as the case may be, the assessing authority shall issue completely filled in declaration form(s) duly authenticated by him and shall dispatch the same to the dealer by registered post. The assessing authority shall also inform the applicant dealer on his e-mail address as mentioned in Form C.S.T. 9B, regarding issuance or withholding of declaration Forms.

(3) No declaration Forms shall be issued where the applicant dealer,-

(a) has failed to comply with an order demanding initial or additional security under sub-section (2A) of section 7 and/or under sub-section (3A) of section 7; or

(b) does not require the forms applied for; or

(c) has not made proper use of Forms previously issued to him;

however, the assessing authority shall record in writing the reasons for doing so, and shall also inform the applicant accordingly.

(4) The assessing authority may withhold the issuance of declaration form to the applicant, if he has defaulted, -

(i) in making payment of any outstanding demand(s); or

(ii) in paying tax or any other sum due under the provisions of the Central Sales Tax Act, 1956 and/or Rajasthan Value Added Tax Act, 2003 in the prescribed time; or

(iii) in furnishing any return or returns in accordance with the provisions of the Central Sales Tax Act, 1956 and / or under the provisions of the Rajasthan Value Added Tax Act, 2003;

however, no order under this sub-rule shall be passed without providing opportunity of being heard to the dealer. Where the said authority in a particular case is satisfied that the interest of the State revenue so requires, it/he may, instead of withholding the declaration Forms, issue such Forms in such numbers, subject to such conditions and restrictions as may be considered reasonable.

(5) All other provisions of rule 17 and 17E shall *mutatis mutandis* apply.

5. Insertion of new Form C.S.T. 9B - After the existing Form C.S.T. 9A and before Form C.S.T. 10 appended to the said rules, the following new Form C.S.T. 9B shall be inserted, namely:-

"FORM C.S.T. 9B

[See Rule 17F]

Application for obtaining of Declaration Forms

To,

_____(Assessing Authority)

Sir,

1. I/We _____ are registered under the Central Sales Tax Act, 1956 having TIN _____ and my/our principal place of business situated is under your jurisdiction.

2. I/We request you to issue me/us the completely filled declaration form ** through the registered post. The details of the Good purchased/received on consignment/ branch transfer/ depot transfer/stock transfer by me/us are as under:

S.No.	Name of the seller/ Transferor of goods	TIN of the seller	Invoice/ cash memo/challan No	Invoice/ cash memo/challan date	Value of goods
1	2	3	4	5	6

3. The details of payment of prescribed fee for issuance of declaration form are as under:

S.No.	Amount deposited (in words)	Amount deposited (in Figures)	Date of deposit	Challan No. (if any)
1	2	3	4	5

Note: where the payment of fee is not made electronically the scanned copy of challan shall be attached.

4. The scanned copy of Form CST3/CST4/CST13 regarding details of used declaration form is enclosed herewith.

** Enter the name of declaration form required.

**Name of the Proprietor/ Manager/
Secretary of the Co./Partner of the firm."**

[No.F.12(84)FD/Tax/2009-26]

By Order of the Governor,

S.S. Rajawat,

Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.112.- In exercise of the powers conferred by sub-section (1) of section 73 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government hereby dispenses with the requirement of furnishing report of accounts audited by an Accountant, in case of the registered dealers having retail outlet of petroleum companies or who exclusively deals in exempted goods.

[No.F.12(84)FD/Tax/2009-27]

By Order of the Governor,

S.S. Rajawat,

Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.113.- 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 exempts Liquified Petroleum Gas for domestic use, from tax, payable under the Act, with effect from 6.9.2008, on the following conditions, namely:-

- (1) that the tax collected or charged, if any, shall be paid to the State Government; and
- (2) that tax deposited to the State Government shall not be refunded.

[No.F.12(84)FD/Tax/2009-28]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.114.- In exercise of the powers conferred by section 4 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Rajasthan Act No.9 of 1996) and in supersession of this Department's notification No. F.12 (14) FD / Tax / 2006-141, dated 08.03.2006, the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies that the rate of tax payable by the owner of the Hotels or Lodging Houses under the Act, for luxuries provided in the hotel or lodging house shall be as follows:-

	if rate of charges for luxuries is,	rate of tax
(i)	Rs. 3001/- and more per day or part thereof	10%
(ii)	Rs. 3001/- or more per day or part thereof in case of Heritage Hotel.	8%

Explanation: For the purpose of this notification Heritage Hotel means Heritage Hotels as defined under the Scheme declared by Tourism Department, Government of Rajasthan.

[No.F.12(84)FD/Tax/2009-29]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.115.- 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 suppression of this department's notification F.12(15)/FD/Tax/2008-104 dated 17.3.2008, the State Government being of the opinion that it is expedient in the public interest, so to do, hereby orders that the stamp duty chargeable on the instruments of transfer of immovable property shall be reduced, with immediate effect, from 11 percent to 5 percent.

[No.F.12(84)FD/Tax/2009-30]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.116.- 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 hereby makes the following amendment, with immediate effect, in this department's notification No. F.2(11)/FD/Tax/2003-110 dated 14.1.04 (as amended from time to time), namely:-

AMENDMENT

In clause 2 of the said notification for the existing expression "5 percent", the expression "4 percent" shall be substituted.

[No.F.12(84)FD/Tax/2009-31]
By Order of the Governor,

S.S. Rajawat,
Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.117.- 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 the public interest so to do, hereby orders that the stamp duty payable on the instrument of lease or sale of residential plot or dwelling

unit executed by the Jaipur Development Authority, Jodhpur Development Authority, Rajasthan Housing Board, Urban Improvement Trusts and Municipalities, having carpet area not more than twenty five square meter in case of Economically Weaker Section, shall be reduced to Rs. 10/- only and in case of residential plot or dwelling unit having carpet area not more than 40 square meters of Low Income Group shall be reduced to Rs 25 only with immediate effect on the following conditions, namely:-

- (a) that the monthly income of the family, in case of Economically Weaker Section is not more than Rs. 3300/-; and
- (b) that the monthly income of the family, in case of Low Income Group, is not less than Rs. 3301/- and not more than Rs. 7300/-.

[No.F.12(84)FD/Tax/2009-32]

By Order of the Governor,

S.S. Rajawat,

Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

ORDER

Jaipur, July 8, 2009

S.O.118.- In exercise of the powers conferred by sub-rule (2) of rule 58 of the Rajasthan Stamp Rules, 2004, the State Government, having considered the fact that the market value of the land in the State has substantially increased and having regard to the fact that the rates recommended by the District Level Committee or the rate approved by the Inspector General of Stamps does not reflect the prevailing market value of the land, hereby orders that market rates of land recommended by the District Level Committee or the rates approved by the Inspector General of Stamps, as the case may be, shall be re-determined and increased with immediate effect, by 25% in case of land situated in Jaipur District and 10% in case of land situated in all others areas for which rates were not revised by the District Level Committee in the year 2009.

[No.F.12(84)FD/Tax/2009-33]

By Order of the Governor,

S.S. Rajawat,

Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, July 8, 2009

S.O.119.- In exercise of the power conferred by sections 86 and 87 of the, Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and section 74 of the Indian Stamp Act, 1899, the State Government hereby makes the following rules further to amend the Rajasthan Stamps Rules, 2004, namely:-

1. **Short title, extent and commencement.-** (1) These rules may be called the Rajasthan Stamp (Amendment) Rules, 2009.

(2) They extend to the whole of the State of Rajasthan.

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

2. **Amendment of rule 58.-** The existing sub-rule (2) of rule 58 of the Rajasthan Stamp Rules, 2004 shall be substituted by the following, namely:-

"(2) If the rates of land recommended by the District Level Committee are not revised within one year from the date of such recommendation or if the market value of land in any area has substantially increased or decreased, the State Government may, suo-motu, or on a reference made by the Inspector General of Stamps, re-determine by order the rates of the land in such areas either considering the factors reflecting such increase or decrease itself or on the basis of the recommendations made by a committee consisting of Secretary Finance (Revenue) as chairman and Inspector General of Stamps, Dy. Secretary Finance (Tax), Collector of concerned District and a Public Representative of that District nominated by the Government as Member, constituted for the purpose. The rates so determined shall be the basis of assessment of the market value of land with effect from the date specified in such order and be valid until the District Level Committee revises the rates so determined."

[No.F.12(84)FD/Tax/2009-34]

By Order of the Governor,

S.S. Rajawat,

Deputy Secretary to Government.

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 8, 2009**

S.O.120.- In exercise of the powers conferred by section 53 of the Rajasthan Finance Act, 2006 (Act No. 4 of 2006), the State Government hereby reduces with effect from 01.4.2009, the rate of tax payable for each year in respect of class of lands mentioned in column number 2 of the table given below and specifies the rate as mentioned in Col. No. 3 against them; namely:-

S.No.	Class of land	Rate of tax
1	2	3
1.	Sandstone bearing lands measuring 10 hectares or more	Rs. 0.05 per sq. meter or 10% of the market value of land, whichever is less.
2.	Land held by a person measuring 10 hectares or above but less than 50 hectares except	Rs. 0.40 per sq. meter or 5% of the market

	lands bearing Lead-Zinc, Copper, Rock-Phosphate, Cement & SMS grade limestone, Gypsum and Sand Stone	value of land, whichever is less.
3.	Land held by a person measuring 50 hectares or above but less than 100 hectares except lands bearing Lead-Zinc, Copper, Rock-Phosphate, Cement & SMS grade limestone, Gypsum and Sand Stone	Rs. 0.50 per sq. meter or 5% of the market value of land, whichever is less.
4.	Land held by a person measuring 100 hectares or above but less than 500 hectares except lands bearing Lead-Zinc, Copper, Rock-Phosphate, Cement & SMS grade limestone, Gypsum and Sand Stone	Rs. 0.65 per sq. meter or 5% of the market value of land, whichever is less.
5.	Land held by a person measuring 500 hectares or above except lands bearing Lead-Zinc, Copper, Rock-Phosphate, Cement & SMS grade limestone, Gypsum and Sand Stone	Rs. 0.75 per sq. meter or 5% of the market value of land, whichever is less.

[No.F.12(84)FD/Tax/2009-35]

By Order of the Governor,

S.S. Rajawat,

Deputy Secretary to Government.

Government Central Press, Jaipur.