

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

**ORDER**

No. F.12(39)FD/Tax/2019-Pt. II - 4

Jaipur, dated: 12.05.2022

In exercise of the powers conferred by the Clause 24 of the Rajasthan Investment Promotion Scheme-2019 (hereinafter referred to as "the Scheme"), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, modifies the Scheme by making the following amendments, with effect from 23.02.2022, namely,-

**AMENDMENTS**

1. **Amendment of Clause 4.1.-** In clause 4.1 of the Scheme, the existing sub-clause (vi) shall be substituted by the following, namely,-

“(vi) Exemption from payment of 75% of Stamp Duty and reimbursement of 25% of Stamp Duty:

- (a) On purchase or lease/sub-lease of land and construction or improvement on such land; and
- (b) On purchase or lease/sub-lease of floor area/space in any constructed commercial building for setting up of enterprise in:-
  - (i) IT Sector; or
  - (ii) Apparel Sector; or
  - (iii) Industry 4.0; and”

2. **Amendment of Clause 6.1-** In clause 6.1 of the Scheme, the existing sub-clause (vi) shall be substituted by the following, namely,-

“(vi) Exemption from payment of 75% of Stamp Duty and reimbursement of 25% of Stamp Duty:

- (a) On purchase or lease/sub-lease of land and construction or improvement on such land; and
- (b) On purchase or lease/sub-lease of floor area/space in any constructed commercial building for setting up of enterprise in:-
  - (i) IT Sector; or
  - (ii) Entertainment Sector; or
  - (iii) Industry 4.0; or
  - (iv) Tourism Sector; and”

3. **Amendment of Clause 15.-** after the existing clause 15.6 and before the clause 16 of the Scheme, the following new clause 15.7 shall be inserted, namely,-



**“ 15.7 Claim of Reimbursement of 25% of Stamp Duty:**

- 15.7.1 The enterprises making new investment or investment for expansion under the scheme, as the case may be, for reimbursement of 25% of Stamp Duty, shall submit a duly completed application in **Form-S**, appended to the Scheme, to the Member Secretary of the appropriate Screening Committee within 90 days of the commencement of commercial production.
- 15.7.2 The Member Secretary shall place the completed application before the appropriate Screening Committee within 45 days from the receipt of the application unless specifically extended for reasons to be recorded in writing.
- 15.7.3 Where the application has been filed beyond the time period as provided in clause 15.7.1 above, the appropriate screening committee having been satisfied with the genuineness of cause of delay, may condone the delay not exceeding 180 days in filing of the application from the prescribed date of application.
- 15.7.4 The Committee after examination of the application shall decide the eligibility of applicant for reimbursement, subject to verification from Registration & Stamps Department.
- 15.7.5 After determining the eligibility of the applicant enterprise, the committee shall approve the entitlement of the enterprise for the benefit, the Member Secretary shall issue Entitlement Certificate in **Form-T**, appended to the Scheme, and shall forward the copies to all concerned along with the relevant extracts of minutes of the meeting, immediately but not later than fifteen days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.
- 15.7.6 Where the committee is of the opinion that the enterprise is not eligible to avail the benefit of the Scheme, it shall provide an opportunity of being heard to the enterprise and shall record the reasons of rejection. The decision of the committee shall be communicated in writing, by the Member Secretary of the appropriate screening committee to the enterprise and all concerned along with the relevant extracts of minutes of the meeting, immediately but not later than thirty days from the date of decision taken by the committee in its meeting, unless specifically extended for reasons to be recorded in writing.”

**4. Amendment of Clause 16.-**

- (i) In clause 16 of the Scheme, the existing clause 16.1 shall be substituted by the following, namely,-



**“16.1 Reimbursement of Investment Subsidy:**

16.1.1 For disbursement of investment subsidy, the beneficiary enterprise shall apply electronically through the **Rajasthan Investment Promotion Scheme-2019 App** after login to the portal **<https://sso.rajasthan.gov.in>** and shall submit the required information in the form provided for disbursement of Investment Subsidy.

16.1.2. The information so provided shall be auto populated on the dashboard of jurisdictional officer on the official website of Commercial Taxes Department for verification.

16.1.3 On receipt of above information, the Joint Commissioner/ Deputy Commissioner/ Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer or the officer authorized by the Commissioner in this behalf, shall verify the correctness of information so furnished and on being satisfied shall pass an order for sanction of subsidy for each quarter in **Form-K**. If the amount of subsidy is reduced or rejected, the concerned officer shall reduce the amount accordingly or enter the amount as 0 (Zero) in the **Form-K** and shall give reasons for the same in the remarks field. The order so passed shall be communicated to Commissioner, Industries through the portal.

16.1.4 On receipt of the **Form-K**, the Commissioner Industries or any officer authorized by him in this behalf, shall disburse the amount of subsidy to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise and shall inform the enterprise electronically.

16.1.5 Any order passed under this clause by the Joint Commissioner/ Deputy Commissioner/ Assistant Commissioner of State Tax or Assistant Commissioner/ Commercial Taxes Officer or the officer authorized by the Commissioner in this behalf, shall be subject to the provisions of the Rajasthan Goods and Services Tax Act, 2017 or the Rajasthan Value Added Tax Act, 2003, as the case may be and Rules made thereunder. The provisions of recovery and appeal in the said Act shall apply mutatis mutandis for such orders. "

(ii) after the existing clause 16.6 and before the clause 17 of the Scheme, the following new clause 16.7 shall be inserted, namely:-

**“16.7 Reimbursement of 25% of Stamp Duty:**

16.7.1 For reimbursement of 25% of Stamp Duty, the enterprise after having received the Entitlement Certificate in **Form-T** shall apply to Commissioner, Industries or any officer authorized by him.

16.7.2 On receipt of the application, the Commissioner, Industries or any officer authorized by him shall verify the amount of reimbursement of 25% of Stamp Duty from Registration & Stamps Department.

16.7.3 On receipt of the verification from Registration & Stamps Department, the Commissioner, Industries or any officer authorized by him, shall pass an order

for sanction of subsidy within 30 days of receipt of such information. Subsidy shall be disbursed to the enterprise through demand draft /pay order/cheque/by remittance into the bank account of the enterprise."

5. **Substitution of Form-K.**- The existing Form-K shall be substituted by the following, namely,-

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### Form-K

[See Clause 16.1.3]

### Order for sanction of Subsidy

**Sanction Order No.**

**Date**

To,

Commissioner, Industries Department of Industries and Commerce	
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#### 1. Details of the applicant enterprise:

1.1	Name of the enterprise	
1.2	Registration No.(TIN) /GSTIN	
1.3	e-mail address	
1.4	Tax period for which application is made	From ..... To .....
1.5	Details of returns submitted	Acknowledgement number

#### 2. Address:

2.1	Building No./ Name	
2.2	Area/ Town and City	
2.3	District	
2.4	PIN code	

#### 3. Amount of Subsidy allowed:

3.1	Entitlement Certificate Number	
3.2	Date	
3.3	Period of Benefit	
3.4	Amount of Eligible Fixed Capital for Investment	
3.5	Investment Subsidy including additional investment subsidy availed up to the previous quarter	
3.6	Investment Subsidy including additional investment subsidy sanctioned for the quarter under consideration	
3.7	Total Investment Subsidy including additional investment subsidy allowed (3.5+3.6)	
3.8	Remarks of the CTD officer	

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## Certificate

I hereby certify that I have verified the facts & genuineness of the claim and certify that no such subsidy has been granted earlier.

(Digital signature)  
Designation of the Authority  
Name of the office

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**6. Deletion of Form-L.-** The existing Form-L appended to the Scheme shall be deleted.

**7. Insertion of Form-S.-** After the existing Form-R, the following new Form-S shall be inserted, namely,-

"

### FORM – S

[See clause 15.7.1]

#### Application for reimbursement of 25% of Stamp Duty (Under Rajasthan Investment Promotion Scheme - 2019)

1.	Name of the Applicant Enterprise	
2.	Address of the Applicant Enterprise	
	E-mail address	
3.	Registration No. (GSTIN)	
	(TIN)	
4.	Location of the factory/Site of Enterprise	
5.	Constitution of Enterprise: Proprietorship/ Partnership/ Company/ Society etc.	
6.	Whether Board of Directors (in case of a company) has passed resolutions to authorize undersigned to do everything necessary for exemption (if yes, attach copies )	
7.	Goods manufactured/Service provided	
8.	Basis of the enterprise being an enterprise under New / Expansion	
9.	Date of commencement of commercial production/operation for new enterprise/ after completion of the expansion	
10.	Exemption/ Subsidy previously availed	
	(1) Under RIPS – 2014	
	(2) Under RIPS – 2010	
	(3) Under RIPS – 2003	
	(4) Under any other Scheme (Pl. Specify)	
11.	For the units going under Expansion	
	(a) Investment in Existing Unit	
	(b) Investment made under Expansion	
	(c) Increase in Investment	
	(d) Period during which Expansion executed:	From To
	(e) Number of employees Pre- Expansion	
	(f) Number of employees Post- Expansion	
12.	Whether any Government dues are outstanding or not? If Yes, Give details thereof	
13.	Whether any court case? If Yes, Give details thereof	



14.	Entitlement Certificate No. & Date for Exemption from payment of 75% of Stamp Duty		
15.	Amount of 25% of Stamp Duty paid		
16.	Date of payment of 25% of Stamp Duty		
17.	Status of Rajasthan State Pollution Control Board's approval	Approval No.	Approval Date
	Consent to establish obtained		
	Consent To Operate obtained		

I have read the terms and conditions of the Scheme and undertake to abide by them. I also certify that all the above facts are true and correct to the best of my knowledge and belief. I also declare that I am duly authorized to sign this application and details and documents submitted in this application.

Place:

Date:

Signature of Applicant for and  
on behalf of the Applicant Enterprise

Encl:

1. Entitlement Certificate issued for Exemption from payment of 75% of Stamp Duty;
2. Proof of payment of 25% of Stamp Duty;
3. Copies of Challan of EPF/ESI/Insurance Policy;
4. Copy of the first bill of supply/ invoice/ tax invoice for proof of commencement of commercial production;
5. A self-attested declaration on a Non-judicial stamp paper of Rupees One Hundred Only in support of the facts of the application;
6. Certificate of valuation by Chartered Accountant in Form-E appended to the Scheme;
7. Copy of resolution passed by the Board of Directors;
8. Others, if any (Pl. Specify)."

8. **Insertion of Form-T.-** After the existing Form-S, the following new Form-T shall be inserted, namely,-

"

### FORM-T

[See clause 15.7.5]

#### Entitlement Certificate for reimbursement of 25% of Stamp Duty

No.

Date:

1.	Name of the Enterprise		
2.	Registration number (GSTIN)		
	TIN		
3.	Address of the enterprise		
4.	E-mail address		
5.	Location of the factory/Site of Enterprise		
6.	Entitlement Certificate No. & Date for Exemption from payment of 75% of Stamp Duty		
7.	Detail of payment of 25% of Stamp Duty (as per application)	Amount (in Rs.)	Date

Place :

Date :

(Signature with Seal)  
Member Secretary  
State Level Screening Committee /  
District Level Screening Committee

CC:

1. M/s. ....
2. Concerned Department

Member Secretary

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\*The relevant authority of Government of Rajasthan responsible for administering these duties and/or levies, suomotu or on being informed otherwise, shall recover the amount so exempted along with interest @ 18% per annum, in case of any violation of the provisions contained in the Rajasthan Investment Promotion Scheme 2019, by the bearer of this Certificate.

**Note:**

1. This certificate is liable to amendment/ suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.
2. This certificate may be revoked by the issuing authority in case the applicant violates any of the conditions of the Scheme."


By order of the Governor,

  
(Tina Dabi)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:

1. Superintendent, Government Central Press, Jaipur 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.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Accountant General, Rajasthan, Jaipur.
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan.
6. Commissioner, Industries & Commerce Department.
7. PS to Chief Secretary, Government of Rajasthan.
8. PS to Additional Chief Secretary, Industries
9. PS to Principal Secretary, Finance.
10. PS to Secretary Finance (Revenue).
11. Director, Public Relations, Jaipur.
12. Technical Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
13. Guard File.

  
Joint Secretary to the Government