

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

ORDER

No. F. 12 (32) FD/Tax/2024-Pt-I-06

Jaipur, Dated: 18.06.2026

In exercise of the powers conferred by sub-section 7.3.1 of the Rajasthan Investment Promotion Scheme-2024 (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, immediately, namely:-

AMENDMENTS

1. **Insertion of new entry in Sub-Section 3.6.1** : In the said scheme, after the existing entry at serial no. 2 "Private Industrial Park" in heading "Industrial Infrastructure" of sub-section 3.6.1, the following new entry at serial no. 3 shall be inserted, namely:-

"3. Gems and Jewellery Bourse"

2. **Insertion of new entry in Sub-Section 3.6.1.1 (Key Sector Definition)** : In the said scheme, after the definition of "Private Industrial Park" in Sub-Section 3.6.1.1 "Key Sector Definition", the following new entry shall be inserted, namely:-

“

Segment/Sub-Segment	Definition
Gems and Jewellery Bourse	A designated marketplace or trading center where businesses involved in gems and jewellery-such as traders, exporters, importers, manufacturers and dealers-conduct commercial activities in a secure, regulated and organized environment and having minimum investment of INR 1000 Cr. and minimum area of 5 acres.

”

3. **Insertion in Sub-Section 3.6.1.2 (Applicability)**: In the said scheme, after the second bullet point bearing "Private Industrial Park" in Sub-Section 3.6.1.2 of Applicability, the following new entry as third bullet point shall be inserted, namely:-

“

- Gems and Jewellery Bourse ”

4. **Insertion in Sub-Section 3.6.1.3 (Eligibility)** : In the said scheme, after the second table in Sub-Section 3.6.1.3 of Eligibility, the following new table with new entries shall be inserted, namely:-

“Minimum EFCI and acreage required for Gems and Jewellery Bourse to avail incentives under this sub-Section is outlined below:

Particulars	Minimum Area/EFCI
Gems and Jewellery Bourse	<ul style="list-style-type: none"> • Minimum EFCI: INR 1000 Cr. • Minimum Area: 5 acres

5. **Insertion of a new Sub-Section 3.6.2.3:** In the said scheme, after the Sub-Section 3.6.2.2 a new sub-section shall be inserted, namely :-

“

3.6.2.3 Incentives for Gems and Jewellery Bourse

3.6.2.3.1 Asset Creation Incentive

Category	Minimum EFCI	Capital Subsidy (% of EFCI)	Annual Ceiling
Gems and Jewellery Bourse	INR 1000 Cr	10 %	INR 10 Cr.

Capital Subsidy shall be disbursed annually over 10 years.

3.6.2.3.2 Special Incentive

One time reimbursement of 20% of the cost of the Fire Detection System up to INR 10 lakh.

3.6.2.3.3 Exemptions

The following exemptions shall be available to Gems and Jewellery Bourse

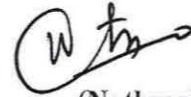
- Exemption from payment of 75% stamp duty and reimbursement of 25% stamp duty.
- Exemption from payment of 75% conversion charge and reimbursement of 25% conversion charge. ”

6. **Substitution of proviso at serial no. 2 of Sub-Section 9.1.2 “Incentives Related Definitions” bearing Definition (Commencement of Commercial Production/ Operation):** In the said scheme in proviso at serial no. 2 of Sub-Section 9.1.2 “Incentives Related Definitions” bearing definition (Commencement of Commercial Production/ Operation) shall be substituted by following, namely :-

“

- Provided that in case of an Industrial Park, Electronic Manufacturing Cluster, Logistic Park, Multi-Modal Logistics Hub, Plug and Play Office Complex, IT Park & Gems and Jewellery Bourse, it shall mean the date of handing over of possession to the first unit sold or leased out in the park / Gems and Jewellery Bourse.”

By order of the Governor,

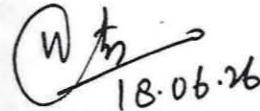


(Nathmal Didel)

Special 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 I(b) of today's extra ordinary Gazette.
2. Additional Chief Secretary to Hon'ble Chief Minister (Taxation).
3. Accountant General, Rajasthan, Jaipur.
4. Commissioner, Commercial Taxes Department, Rajasthan, Jaipur.
5. Commissioner, Industries & Commerce Department, Rajasthan, Jaipur.
6. Commissioner, (Inv. & NRIs), BIP, Udyog Bhawan, Jaipur.
7. PS to Additional Chief Secretary, Industries & Commerce.
8. PS to Principal Secretary, Finance.
9. PS to Secretary, Finance (Revenue).
10. Director, Information & Public Relations, Jaipur.
11. Joint Director, Finance (Computer Cell) Department for uploading the order on website of Finance Department.
12. Senior Deputy Secretary, Finance (Tax) Department
13. Guard File.



Special Secretary to the Government