GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISON)

ORDER

No. F. 12 (32) FD/Tax/2022-Pt-III - 34 Jaipur, Dated: 31.08.2026

In exercise of the powers conferred by section 11.3.1 of the Rajasthan Investment Promotion Scheme-2022 (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 Procedural Guidelines of the Scheme (hereinafter referred to as "the Guidelines") by making the following amendments, namely:-

AMENDMENTS

1. Insertion of new Sub-Clauses - In the said guidelines, after the existing sub-clause 1.13, the following new sub-clauses shall be inserted, namely:-

"1.14

i. In pursuance of the notification dated December 29, 2024, issued by the Government of Rajasthan regarding the restructuring of district-tehsil mapping, the area categorization of tehsils for purposes related to this scheme has been correspondingly revised.

ii. Accordingly, henceforth, the area categorization applicable for RIPS applications under all previous versions of the Scheme (including RIPS 2022) shall be determined on the basis of the updated tehsil-area category mapping published in the prevailing RIPS.

1.15 If an MSME enterprise is no longer an MSME as per Government of India definition, the originally approved MSME-category benefits for a given project shall continue to be available to the unit for the remaining applicable period as approved under the policy.

1.16 Application for Entitlement Certificate for IP Creation Incentive, Skilling & Training Incentives and Quality Certification Incentives must be made by Enterprise in respect of the Project within 90 days of commencement of commercial operations. The Enterprise may claim benefits under such Entitlement Certificate on the basis of actual expenditure made on eligible activities while it is submitting the next set of claims for the other incentives availed under the scheme.

1. **Amendment of 'Note' in Clause No. 6.1.c In the said Guidelines, the existing 'Note' in Clause No. 6.1.c** shall be substituted by the following:-

   "Note: Phasing of investments is considered only if total investment commitment along with phasing details is declared as part of the fist incentive application made pertaining to the unit. In case this is not done, a fresh expansion application may be created but this application would not be eligible for telescoping of benefits to a higher project category."

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 1(b) of today's extra ordinary Gazette.
2. Additional Chief Secretary to Hon'ble Chief Minister (Taxation).
3. Accountant General, Rajasthan, Jaipur.
4. Chief 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 onwebsite of Finance Department.
12. Senior Deputy Secretary, Finance (Tax) Department
13. Guard File.

Special Secretary to the Government