

**FINANCE DEPARTMENT
(TAX DIVISION)**

Jaipur, March 9, 2007

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(28)FD/Tax/2007-135 to 154, 157 to 160, F.6(252)Pari/Tax/Hq/05-162 to 165, F.6(262)Pari/Tax/Hq/07-166 to 167 and F.10(2)Agri/Gr-2/75-168 to 169 dated March 9, 2007.

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 9, 2007

S.O.371.-In exercise of the powers conferred by sub-section (2) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan 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. 2 against S.No.1, for the existing entry "29. Sprayer", the entry "29. Sprayer including their parts and accessories" shall be substituted.
- (2) The existing S.No. 60A and entries thereto, shall be deleted.
- (3) After the existing S.No. 77 and entries thereto the following new S.Nos. and entries thereto shall be added; namely:-

78.	Ratanjyot	
79.	Crude bio-diesel and 100% bio-diesel (B 100)	
80.	Helmet	
81.	Unstitched bed sheet	
82.	Woven label tapes, elastic nylon / fabric tapes and laces"	

[No.F12(28)FD/Tax/2007/135]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 9, 2007

S.O.372.-In exercise of the powers conferred by sub-section (3A) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan 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-II appended to the said Act, namely:-

AMENDMENTS

In Schedule II appended to the said Act-

1. In column No. 2 against S.No. 16, for the existing entries, the following entries shall be substituted; namely:-
"Registered dealers dealing in used motor vehicles."
2. After the existing S.No. 18 and entries thereto the following new S.Nos. and entries thereto shall be added: namely:-

19.	Self Help Group	
20.	Manufacturers of asbestos cement sheets and bricks.	

[No.F12(28)FD/Tax/2007/136]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 9, 2007

S.O.373.-In exercise of the powers conferred by sub-section (5) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan 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 appended to the said Act, namely:-

AMENDMENTS

In Schedule III appended to the said Act:-

- (1) In column No. 2 against Serial No. 2, after the existing expression "diamonds", the expression "vark of gold or silver" shall be added.
- (2) In column No. 4 against Serial No. 4, for the existing expression "up to 31.3.2007", the expression "up to 31.3.2008" shall be substituted.

[No.F12(28)FD/Tax/2007/137]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.374.-In exercise of the powers conferred by sub-section (5) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan 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 Part-B of Schedule IV appended to the said Act:-

- (i) for the existing entries in Column No. 2 against S.No. 221, the entries "Abrasives and emery stone" shall be substituted; and
- (ii) after the existing S. No. 267 and entries thereto, the following new S.Nos. and entries thereto shall be added; namely:-

268.	Chemicals not specified elsewhere in this Schedule or in any other Schedule.	4
269.	Gelatin and gelatin capsule.	4
270.	Toluene, O-xylene and Mix-xylene	4
271.	Papad-khar	4

[No.F12(28)FD/Tax/2007/138]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.375.-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 this Department's notification No. F.12(63) FD / Tax / 2005-97 dated 11.10.2006, 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 vehicle, to the extent and subject to the conditions mentioned hereunder, namely:-

- (1) that tax shall be paid @4% on the amount of difference between purchase value and sale price of the used motor vehicle;
- (2) 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 vehicles; and

- (3) 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(28)FD/Tax/2007/139]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.376.-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), 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 handmade goods manufactured and sold by Self Help Groups, subject to the following conditions, namely:-

- (1) that such Self Help Group shall be certified as such by the Women and Child Development Department, Government of Rajasthan; and
- (2) that no input tax credit shall be claimed by such dealers in respect of purchase of raw materials used for manufacture of aforesaid goods.

[No.F12(28)FD/Tax/2007/140]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.377.-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), 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 asbestos cement sheets and bricks manufactured in the State having contents of fly ash twenty five percent or more by weight, on the following conditions, namely:-

- (i) that the goods shall be entered in the registration certificate of the selling dealer;

- (ii) that the exemption shall be for such goods manufactured by the dealer who commenced commercial production in the State by 31.12.2006; and
- (iii) that the exemption shall be available up to 23.01.2010.

[No.F12(28)FD/Tax/2007/141]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 9, 2007

S.O.378.-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), 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 sales of the products excluding soap, bricks, Kota-stone, marble and sand stone, manufactured by an institution, co-operative societies and individuals registered under the said Act and also with the Khadi & Village Industries Commission constituted under the Khadi & Village Industries Commission Act, 1956 or the Rajasthan Khadi & Village Industries Board constituted under the Rajasthan Khadi & Village Industries Board Act, 1955 and in whose favour certificate had been issued before April 1, 2006, by the authorities competent to do so, on the following conditions:-

- (1) that such exemption shall be available only on their annual gross turnover (excluding turnover of the goods mentioned above) of rupees thirty lacs for individuals and rupees one crores for others. Where the annual turnover exceeds these limits, tax shall be levied on the turnover in excess of such limits;
- (2) that no input tax credit shall be claimed by such dealers in respect of purchase of raw materials used for manufacture of goods exempted above;
- (3) that tax collected by the dealer up to the publication of this notification shall have to be deposited and if deposited, shall not be refunded.

This notification shall be deemed to have come into force with effect from April 1, 2006 and shall remain in force up to 31.3.2008.

[No.F12(28)FD/Tax/2007/142]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.379.-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), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this Department's notification No. F.12(63) FD / Tax / 2005-12, dated 15.04.2006 (as amended from time to time), namely:-

AMENDMENTS

In the said notification in condition no. 2(a), for the existing expression "up to 31.3.2007", the expression "up to 31.03.2008" shall be substituted.

[No.F12(28)FD/Tax/2007/143]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.380.-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), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this Department's notification No. F.12(63) FD / Tax / 2005-80, dated 11.08.2006; namely:-

AMENDMENT

In the FORM WT-1 appended to the said notification:-

- (1) in the Note No. 1, after the existing expression "works contract", the expression "except in case of works contract relating to dyeing, printing, processing and similar activities", shall be added; and
- (2) after the existing Note No. 2, the following new Note No. 3, shall be added:-

"3. In case of works contract relating to dyeing, printing, processing and similar activities, the contractor shall submit the application within 30 days of the commencement of the year or issue of registration certificate or issue of this notification, whichever is later alongwith the information related to S.No. 10 up to the date of application. The

information of all the contracts executed during the period of return shall also be submitted along with the return.

[No.F12(28)FD/Tax/2007/144]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 9, 2007

S.O.381.-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 registered dealers having retail outlets of petroleum Companies**” (hereinafter referred to as ‘the scheme’) and permits such dealers to opt for composition amount in lieu of their tax liability in respect of their sales of **lubricant, yellow cloth and fan belt**, within the State on payment of composition amount and subject to the conditions as specified hereunder, namely:-

- 1. Date of Commencement.** - This Scheme shall be deemed to have come into force **with effect from April 1, 2006.**
- 2. Applicability.-**
 - 2.01 The Scheme shall be applicable to the registered dealer having **retail outlet of a petroleum Company.**
 - 2.02 This Scheme shall be applicable only if the opting dealer makes purchases of taxable goods covered under the scheme from a registered dealer of the State.
- 3. Composition Amount.-**

The composition amount to be paid per annum by the dealer in lieu of tax shall be Rs. 100/-for every Rs. 10,000/- or part thereof, of the turnover of goods covered under the Scheme in the relevant year.
- 4. Manner of payment of composition amount.-**
 - 4.01 The composition amount shall be paid in four quarterly installments. The installment for each quarter shall be paid by 7th day of the immediately succeeding month of the relevant quarter i.e. by July 7th, October 7th, January 7th and April 7th for the 1st, 2nd, 3rd and 4th quarter respectively. The difference if any, as per the actual turnover of the whole of the year shall be calculated and the balance of the composition amount, if any, shall be deposited by April 30th of the immediately succeeding year.
 - 4.02 The installments of the composition amount already fallen due for the year 2006-07, and the tax collected or charged prior to the issuance of the scheme shall be deposited within 30 days of the publication of this

notification in the Official Gazette. The remaining quarterly installments shall be paid by the dealer in accordance with the scheme.

- 4.03 Where a dealer commences new business during the financial year, the installments of the composition amount already fallen due shall be deposited and proof thereof shall be enclosed along with the application for exercising option under the Scheme.

5. Composition Certificate.-

- 5.01 Registered dealer opting for this Scheme shall submit an application on a plain paper to his assessing authority within thirty days of the commencement of the year or within thirty days of the issuance of registration certificate, whichever is later, stating therein the name, address, status, registration numbers, gross annual turnover of the goods covered under the scheme and tax paid in immediately preceding year, if any, in respect of them, and such other information as may be relevant for the implementation of this scheme. Such application shall be submitted along with the proof of deposit of composition amount fallen due on the date of submitting the application. However, for the year, 2006-2007, such application may be submitted within thirty days from the date of publication of this notification.
- 5.02 On receipt of the application, the assessing authority shall issue the composition certificate in Form PS-2006 appended to this notification. The composition certificate shall initially be valid for one year
- 5.03 Where a dealer has failed to opt for the scheme within the stipulated period, he shall be allowed to avail the benefits of the scheme on fulfillment of the following conditions, namely:-
- (i) he shall deposit the whole of the amount which has become due under the Scheme along with the interest thereon at the rate notified under the said Act;
 - (ii) he shall also deposit a late fee, amounting to twenty five percent of the due composition amount required to be deposited under the Scheme where he exercises this option within three months of the due date, thereafter he shall not be eligible for the benefits under the scheme; and
 - (iii) he shall deposit the complete amount of tax charged or collected, if any, to the State Government before making application under the scheme.
- 5.04 Where a dealer has failed to deposit the composition amount in the period specified under the scheme, he shall be allowed to continue to avail the benefits of the scheme on fulfillment of the following conditions, namely:-
- (i) he shall deposit the whole of the amount which has become due under the scheme along with the interest thereon at the rate notified under the said Act; and
 - (ii) he shall also deposit a late fee, amounting to twenty five percent of the due composition amount required to be deposited under the scheme where he deposits the due installments within three months of due date, and this late fee shall be fifty percent of due amount if he deposits the due installments after aforesaid period of three months but before March 31 of the relevant financial

year, and thereafter he shall not be eligible for the benefits under the scheme.

6. The composition certificate may be renewed annually by submitting an application to the assessing authority on plain paper before thirty days of the expiry of the composition period. The composition certificate shall be enclosed with application along with the details of the turnover and the deposit of composition amount in the immediately preceding year.

7. The dealer shall file his annual turnover details of all kinds of goods covered under the scheme, along with the copy of the challans in support of the payment of composition amount within sixty days of the close of the relevant year.

8.0 Conditions:

- 8.1 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.
- 8.2 The dealer shall not charge or collect any tax from a purchaser on the sale of goods 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.
- 8.3 The dealer shall not be entitled to claim any input tax credit or refund in respect of purchases made by him.
- 8.4 If any dealer voluntarily withdraws from the scheme during the year, he shall be required to deposit the whole of the composition amount, if not already paid for the year forthwith.
- 8.5 A registered dealer who opts to pay composition amount under the scheme, the credit of input tax availed, if any, by him in the goods in stock shall be reversed forthwith.
- 8.6 The dealer, who opts to pay composition amount under the scheme, shall not be entitled to claim input tax credit in respect of the goods in stock on the date of exercise of such option.
- 8.7 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.
- 8.8 Where during the composition period, the dealer violates any of the conditions of the scheme or aids or abets the evasion of tax, the assessing authority, after affording reasonable opportunity of being heard, may cancel the composition certificate. This will be without prejudice to the action, penal or otherwise, for which such dealer shall be liable under the provisions of the Rajasthan Value Added Tax Act, 2003 and rules made there under.
- 8.9 The State Government may review the scheme at any time and may amend, any or all the provisions of the scheme, as it may deem fit. On such amendment, the dealer shall pay the revised composition amount or any other levy, accordingly.
- 8.10 The State Government may review the scheme and on being satisfied that it is not in the public interest to continue the scheme, it may revoke the scheme forthwith or from such date as it may notify.

FORM PS - 2006
COMPOSITION CERTIFICATE
“Composition Scheme for Retail Outlet of Petroleum Companies - 2006”

Book No.
S.No.

Circle:
Ward:

Under the “Composition Scheme for **Retail Outlet of Petroleum Companies-2006**”, I hereby permit M/s (address) Registration No. (TIN).....to deposit composition amount in lieu of tax for the year..... on the sale of lubricants, yellow cloth and fan belts, in accordance with the provisions of the said Scheme.

The quarterly installments are to be paid in accordance with the Scheme.

This certificate shall be initially valid for one year subject to its further renewable or cancellation or the Scheme is revoked.

Place:
Date:

Signature
Designation

This certificate is renewed for the year: 1.....Amount.....
Signature of the Assessing Authority
2..... Amount.....
Signature of the Assessing Authority

[No.F12(28)FD/Tax/2007/145]
By Order of the Governor,

(Arun Gupta)
Deputy Secretary to Government

FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION
Jaipur, March 9, 2007

S.O.382.-In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), and in supersession of this Department's notification No. F.4(99) FD/ Gr.IV/ 89-38 dated 27.06.1990, the State Government being of the opinion that it is expedient in the public interest so to do, hereby directs that no tax under the said Act shall be payable in respect of sale of umbrellas and their spare parts and accessories, made by a registered dealer having place of business in the State, from any such place of business in the course of inter-State trade or commerce.

[No.F12(28)FD/Tax/2007/146]
By Order of the Governor,

(Arun Gupta)
Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.383.-In exercise of the powers conferred by clause (e) of sub-section (1) of section 18 of the Rajasthan Value Added Act, 2003 (Rajasthan 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 High and Light Speed Diesel Oil for the purpose of the said section.

[No.F12(28)FD/Tax/2007/147]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.384.-In exercise of the powers conferred by sub-section (6) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003) read with section 9 of CST Act, 1956 (Central Act No.74 of 1956), the State Government hereby provides for the units availing or having availed the benefit of deferment of tax under notification No. F.12(63)FD/Tax/2005-171 dated 31.3.2006 (as amended from time to time) or Sales Tax Deferment Scheme for Industries, 1987 (RST & CST) or Sales Tax New Deferment Scheme for Industries, 1989 (RST & CST) or the Rajasthan Sales Tax/Central Sales Tax Deferment Scheme for Industries, 1998 or any notification issued with reference to deferment of tax by the State Government from time to time, to deposit the amount of deferred tax before the stipulated due date of deposit as specified in the above referred schemes/notifications, subject to the following conditions; namely:-

1. that the dealer holds a valid Eligibility Certificate or Certificate of Eligibility issued under the above referred schemes/notifications;
2. that such dealer opts to discharge deferred tax liability in respect of any period by payment of such amount as shown in the table appended to this notification;
3. that such dealer makes an application to this effect to the Commissioner, Commercial Taxes, along with the proof of deposit of the amount;
4. that after the approval/acceptance of the application by the Commissioner, Commercial Taxes, the liability of the dealer shall stands discharged; and
5. that for calculation of period in months as shown in the table appended to this notification, only complete months shall be considered and any part thereof shall be ignored.

TABLE

Period in months between the date of actual payment and the extended date of payment	Percentage of amount to be paid by the dealer	Period in months between the date of actual payment and the extended date of payment	Percentage of amount to be paid by the dealer
1	99.25558	50	69.79559
2	98.52217	51	69.28364
3	97.79951	52	68.77915
4	97.08738	53	68.28195
5	96.38554	54	67.79189
6	95.69378	55	67.30881
7	95.01188	56	66.83257
8	94.33962	57	66.36302
9	93.67681	58	65.90002
10	93.02326	59	65.44344
11	92.37875	60	64.99314
12	91.74312	61	64.50932
13	91.06017	62	64.03265
14	90.38731	63	63.56297
15	89.72432	64	63.10013
16	89.07099	65	62.64399
17	88.4271	66	62.19439
18	87.79246	67	61.7512
19	87.16686	68	61.31428
20	86.55011	69	60.8835
21	85.94203	70	60.45873
22	85.34244	71	60.03985
23	84.75115	72	59.62673
24	84.168	73	59.18286
25	83.54144	74	58.74555
26	82.92414	75	58.31465
27	82.31589	76	57.89003
28	81.7165	77	57.47155
29	81.12578	78	57.05907
30	80.54354	79	56.65248
31	79.9696	80	56.25163
32	79.40377	81	55.85642
33	78.8459	82	55.46673
34	78.29581	83	55.08243
35	77.75335	84	54.70342
36	77.21835	85	54.2962
37	76.64352	86	53.895
38	76.07719	87	53.49968
39	75.51917	88	53.11012
40	74.96927	89	52.72619
41	74.42732	90	52.34777
42	73.89316	91	51.97475
43	73.3666	92	51.607
44	72.8475	93	51.24443
45	72.33569	94	50.88691
46	71.83102	95	50.53434
47	71.33335	96	50.18663
48	70.84252	97	49.81303
49	70.31516	98	49.44495

Period in months between the date of actual payment and the extended date of payment	Percentage of amount to be paid by the dealer	Period in months between the date of actual payment and the extended date of payment	Percentage of amount to be paid by the dealer
99	49.08228	150	34.02246
100	48.72488	151	33.78002
101	48.37265	152	33.54101
102	48.02548	153	33.30536
103	47.68326	154	33.073
104	47.34588	155	32.84385
105	47.01323	156	32.61786
106	46.68524	157	32.37505
107	46.36178	158	32.13583
108	46.04278	159	31.90011
109	45.70003	160	31.66783
110	45.36234	161	31.43891
111	45.02961	162	31.21327
112	44.70173	163	30.99085
113	44.37858	164	30.77157
114	44.06007	165	30.55538
115	43.74611	166	30.3422
116	43.43658	167	30.13198
117	43.13141	168	29.92465
118	42.83049	169	29.70188
119	42.53374	170	29.48241
120	42.24108	171	29.26616
121	41.92663	172	29.05305
122	41.61683	173	28.84303
123	41.31157	174	28.63603
124	41.01076	175	28.43197
125	40.71429	176	28.2308
126	40.42209	177	28.03246
127	40.13404	178	27.83688
128	39.85008	179	27.64402
129	39.5701	180	27.4538
130	39.29403	181	27.24943
131	39.02178	182	27.04808
132	38.75329	183	26.84969
133	38.4648	184	26.65418
134	38.18058	185	26.4615
135	37.90052	186	26.27158
136	37.62455	187	26.08437
137	37.35256	188	25.89982
138	37.08448	189	25.71785
139	36.82022	190	25.53842
140	36.5597	191	25.36148
141	36.30284	192	25.18698
142	36.04957	193	24.99948
143	35.7998	194	24.81475
144	35.55347	195	24.63274
145	35.28881	196	24.45338
146	35.02805	197	24.2766
147	34.77112	198	24.10237
148	34.51793	199	23.93062
149	34.26841	200	23.7613

Period in months between the date of actual payment and the extended date of payment	Percentage of amount to be paid by the dealer	Period in months between the date of actual payment and the extended date of payment	Percentage of amount to be paid by the dealer
201	23.59436	221	20.43313
202	23.42975	222	20.28648
203	23.26741	223	20.14192
204	23.10732	224	19.99941
205	22.93553	225	19.8589
206	22.76583	226	19.72035
207	22.59884	227	19.58372
208	22.43429	228	19.44897
209	22.27211	229	19.30419
210	22.11227	230	19.16154
211	21.9547	231	19.02099
212	21.79936	232	18.88249
213	21.6462	233	18.74599
214	21.49518	234	18.61145
215	21.34625	235	18.47883
216	21.19937	236	18.34808
217	21.04156	237	18.21917
218	20.88608	238	18.09206
219	20.73288	239	17.96671
220	20.58192	240	17.84309

[No.F12(28)FD/Tax/2007/148]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.385.-In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan 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, 2007.

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

2. Amendment of rule 19.- In rule 19 of the Rajasthan Value Added Tax Rules, 2006 hereinafter referred to as the 'said rules';

- (i) in clause (i) of sub-rule (3), after the expression "above requirement" and before the expression "are not met with", the expression "except the requirement as mentioned in clause (h)" shall be inserted.

- (ii) after the existing sub-rule (3) and before sub-rule (4), the following new sub-rule (3-A) shall be inserted; namely:-

"(3-A) The dealer shall also submit;

- (i) the trading account and in case of manufacturer, trading and manufacturing account, with the fourth quarterly return or the annual return, as the case may be;
- (ii) the profit and loss account within nine months of the close of the year in case of dealer registered under the Companies Act, 1956 (Central Act No.1 of 1956) and within six months, in case of other dealers."

3. Amendment of rule 21.- The existing sub-rule (1) of rule 21 of the said rules shall be substituted by the following ; namely.-

"(1) A dealer, who claims partial or full exemption from payment of tax on sale of goods;

- (i) to another dealer in the State, shall furnish such declaration Form / Certificate required to be furnished under the relevant notification / rule along with his return;
- (ii) in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No. 74 of 1956), shall furnish a declaration in Form VAT-15 obtained from and duly filled and signed by the exporter along with his return:

Provided that the Commissioner on being satisfied and after recording reasons for doing so, may by notification in the Official Gazette, extend the period of furnishing such declaration form / certificate for a period not exceeding one year:

Provided further that for the assessments completed up to March 31, 2007, the dealers may furnish declaration forms / certificates up to June 30, 2007."

4. Amendment of rule 22.- In rule 22 of the said rules;

- (i) existing expression "and" occurring in clause (b) of sub-rule (1) shall be deleted.
- (ii) after the existing clause (c) of sub-rule (1), the following new clause (d) shall be added, namely. -
 "(d) The sale price of the goods consigned by the principal to the agent where such sale is covered by Form VAT-35, VAT-36 and VAT-36A."
- (iii) after the existing sub-rule (2) and before sub-rule (3), the following new sub-rule (2A) shall be inserted, namely:-
 "(2A) In case of a works contract, where a works contractor exercises option of exemption fee under a notification issued under sub-section (3) of section 8, awards whole or part of such contract to a sub-contractor, while determining the taxable turnover of sub-contractor apart from deduction provided under sub-rule (1), the turnover of transfer of property in goods involved in execution of such sub-contract, shall be deducted."

5. Amendment of rule 37.- In rule 37 of the said rules;

- (i) the existing sub-rules (2), (3) and (4) shall be substituted by the following respectively, namely. -

“(2) Where the principal dispatches goods for sale to his commission agents under sub-rule (1) and produces certificate of the sale proceed in VAT-36 received from his commission agent, such principal shall discharge his tax liability as per Form VAT-36 and VAT-36A.

(3) Where the agent claims that he is not liable to pay tax under the Act in respect of goods dispatched to him by his principal for sale, the burden of proving that tax in respect of such goods has been paid by the principal shall be on agent and for this purpose he shall produce before the assessing authority a dispatch note issued by the principal in Form VAT-35 along with certificate of sale proceed in Form VAT-36 issued by him and proof of deposit of tax in respect of such sale in Form VAT-36A issued by the principal.

(4) Where the assessing authority is satisfied, after having conducted such enquiry as he may deem necessary, that the particulars and contents of the certificate in Forms VAT-35, 36 and 36A are correct, he shall accept the claim of the commission agent.”

- (ii) after the existing sub-rule (5), following new sub-rule (6) shall be added, namely. -

“(6) The blank declaration forms VAT-36 and VAT-36A shall be obtained from the assessing authority or the authorized officer on payment in Government treasury/authorized bank or office of assessing authority or the authorized officer, a sum of Rs. 50/- for each book containing 25 (twenty five) declaration forms.”

6. Amendment of rule 39.- In sub-rule (3) of rule 39 of the said rules, for the existing expression “a demand draft is received in the office or a cheque is encashed”, the expression “or a demand draft / banker's cheque / cheque is encashed” shall be substituted.

7. Amendment of rule 44.- In rule 44 of the said rules, for the existing expression “the State Government directs the Commissioner to”, the expression “the Commissioner permits” shall be substituted.

8. Amendment of rule 53.- In rule 53 of the said rules, the existing expression “officer empowered” wherever occurring, shall be substituted by the expression “officer authorized”.

9. Amendment of rule 54.- In sub-rule (1) of rule 54 of the said rules, the existing expression “officer empowered” shall be substituted by the expression “officer authorized”.

10. Amendment of rule 81. - In sub-rule (4) of rule 81 of the said rules, after the existing expression “VAT-15,” and before the existing expression “VAT-38”, the expression “VAT-36, VAT-36A,” shall be inserted.

11. Amendment of Form VAT-10.- In Form VAT-10 appended to the said rules;

- (1) Freight
- (2) Gaushala
- (3) Shifting Charges
- (4) Weighing Charges
- (5) Delivery Charges
- (6) Labour Charges
- (7) Cartage
- (8) Other Charges

Total:
Commission:
Grand Total:

SIGNATURE

Name:
Status:Place
Date**VERIFICATION**

I/We verify that the information given in this form and on its attachment is true and correct to the best of my knowledge and belief and nothing has been concealed.

SIGNATURE

Name:
Status:Place
Date

15. Insertion of new Form VAT-36A. – After the existing form VAT-36 appended to the said rules, following new form VAT-36A shall be added; namely. -

“FORM VAT-36A

Certificate to be issued by the principal as a proof of deposit of tax to his agent
[See rule 22 & 37]

Serial No. _____

Counterfoil/Original/Duplicate

1. Name of the Dealer
2. Address
Building No./Name/Area
Town/City
District (State)
Pin Code
Telephone Number(s)
3. (a) Name of Agent
(b) Registration No. (TIN)
(c) Address
(d) Building No./Name/Area
(e) Town/City
(f) District (State)

E-mail id
Fax No.

- (g) Pin Code E-mail id
(h) Telephone Number(s) Fax No.

4. Description of the goods sold by commission agent:

S.No.	S.No. of VAT-36	Date	Sale proceeds (in Rs.)	Accrual of tax liability (in Rs.)	Discharge of tax liability (in Rs.)		Date & ledger folio no.
					By claiming ITC, if applicable (in Rs.)	By depositing tax amount (in Rs.)	

SIGNATURE

Name:

Status:

VERIFICATION

I/We verify that the sale proceeds shown in column no. 4 above have been recorded by me/us in our regular books of accounts and the tax liability accrued in the hands of commission agent has been discharged by me/us.

SIGNATURE

Name:

Status:

Place

Date”

16. Amendment of Form VAT-48.- In Form VAT-48 appended to the said rules, for the existing expression “STATEMENT OF USED FORM VAT-47”, the expression “STATEMENT OF IMPORT/USED FORM VAT-47” shall be substituted.

17. Amendment of Form VAT-50.- In Form VAT-50 appended to the said rules, for the existing expression “Statement of used Form VAT-49”, the expression “STATEMENT OF INTER-STATE SALES/USED FORM VAT-49” shall be substituted.

[No.F12(28)FD/Tax/2007/149]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION
Jaipur, March 9, 2007

S.O.386.-In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Rajasthan Act No. 13 of 1999), the State Government hereby makes the following amendments in this

Department's Notification No. F.12(14) FD / Tax / 2006-137, dated 08.03.2006 (as amended from time to time), namely:-

AMENDMENTS

In the List appended to the said notification:-

- (1) The existing S.No. 14 and entries thereto; and
- (2) After the existing S. No. 57 and entries thereto, following new S.No. and entries thereto shall be added, namely:-

"

58.	PP / HDPE woven fabrics	4
-----	-------------------------	---

 "

[No.F12(28)FD/Tax/2007/150]
By Order of the Governor,

(Arun Gupta)
Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.387.-In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Rajasthan Act No. 13 of 1999), the State Government hereby makes the following amendments in this Department's Notification No. F.12(63) FD / Tax / 2005-160, dated 31.03.2006 (as amended from time to time), namely:-

AMENDMENTS

In the List appended to the said notification:-

- (1) The existing S.No. 8 and entries thereto shall be; and
- (2) After the existing S. No. 48 and entries thereto, following new S.No. and entries thereto shall be added, namely:-

"

49.	PP / HDPE woven fabrics	
-----	-------------------------	--

 "

[No.F12(28)FD/Tax/2007/151]
By Order of the Governor,

(Arun Gupta)
Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.388.-In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Rajasthan Act No. 13 of 1999), the State

Government being of the opinion that it is necessary in the public interest so to do, hereby exempts gwar whether whole or splitted including dal whether refined or not and gwar gum, from tax payable under the said Act with effect from 08.02.2007.

[No.F12(28)FD/Tax/2007/152]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 9, 2007

S.O.389.-In exercise of the powers conferred by sub-section (1) of section 4 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Rajasthan Act No. 24 of 1957) and in supersession of this Department's notification No. F.10(14) FD / Tax Div./ 97-Pt.-112, dated 14.01.2004, the State Government hereby notifies that the rate of tax shall be 35% of the payment of admission to an entertainment.

This notification shall come into force with effect from April 1, 2007.

[No.F12(28)FD/Tax/2007/153]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 9, 2007

S.O.390.-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.4 (4) FD / Tax Div. / 99-249, dated 13.11.1999 (as amended from time to time), namely:-

AMENDMENT

In the said notification, for the existing expression "31.3.2007", the expression "31.03.2008" shall be substituted.

[No.F12(28)FD/Tax/2007/154]

By Order of the Governor,

(Arun Gupta)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.393.-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 supression of this department's Notification No. F.4(17)FD/Tax Div./2000-353 dated 24.4.2000, the State Government being satisfied that it is expedient in the public interest so to do, hereby orders that stamp duty chargeable on instrument of purchase of agriculture land by the farmers whose agriculture land is acquired under the provisions of Land Acquisition Act, 1894 shall be reduced to 50% of the enforced duty, on the market value of land, subject to following conditions; namely:-

- (i) that such purchased land is situated in rural area;
- (ii) that the instrument shall be presented for registration within six months from the payment of compensation money in lieu of land acquired; and
- (iii) that the above reduced rate shall be applicable on the amount of market value of land purchased upto the amount of compensation received by the purchaser.

[No.F12(28)FD/Tax/2007/157]
By Order of the Governor,

(J.L. Jangid)
Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.394.-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 Nos. F.4(1)FD/Tax Div./2000-320, dated 30.3.2000 and F.4(67)FD/Tax/2004-58 dated 12.7.2004, the State Government being satisfied that it is expedient in the public interest so to do, hereby orders that the stamp duty chargeable on the gift deeds of immovable property executed in favour of sister or daughter or grand daughter or mother or wife or daughter in law or real brother, son, grandson, father and husband shall be reduced to 50% of the enforced duty, on the market value of the property.

[No.F12(28)FD/Tax/2007/158]
By Order of the Governor,

(J.L. Jangid)
Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.395.-In exercise of the powers conferred by section 39 of the Rajasthan Finance Act, 2006 (Rajasthan Act No. 4 of 2006) and in supersession of this department's notification no. F.12(14)FD/Tax/2006-161, dated 31.3.2006, the State Government hereby specifies the class of lands and rate of tax payable for each year, under chapter VII of the said Act, in respect of such class of lands as follows; namely:-

S.No.	Class of land	Rate of tax
1.	Lead-Zinc bearing lands	Rs. 10 per sq. meter
2.	Copper bearing lands	Rs. 10 per sq. meter
3.	Rock-Phosphate bearing lands	Rs. 100 per sq. meter
4.	Cement & SMS grade limestone bearing lands	Rs. 4 per sq. meter
5.	Gypsum bearing lands	Rs. 2 per sq. meter
6.	Sandstone bearing lands measuring 10 hectares or more	Rs. 0.1 per sq. meter
7.	Lands not covered under S. No. 1 to 6 above and measuring 10 hectares or above but less than 50 hectares held by a person	Rs.0.75 per sq. meter or 5% of the market value of land, whichever is less.
8.	Lands not covered under S. No. 1 to 6 above and measuring 50 hectares or above but less than 100 hectares held by a person	Rs. 1.00 per sq. meter or 5% of the market value of land, whichever is less.
9.	Lands not covered under S. No. 1 to 6 above and measuring 100 hectares and above but less than 500 hectares held by a person	Rs. 1.25 per sq. meter or 5% of the market value of land, whichever is less.
10.	Lands not covered under S. No. 1 to 6 above and measuring 500 hectares or above held by a person	Rs. 1.50 per sq. meter or 5% of the market value of land, whichever is less.

[No.F12(28)FD/Tax/2007/159]

By Order of the Governor,

(J.L. Jangid)

Deputy Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2007**

S.O.396.-In exercise of the powers conferred by section 53 of the Rajasthan Finance Act, 2006 (Rajasthan Act No. 4 of 2006), the State Government being of the opinion that it is necessary in the public interest so to do, hereby exempts land holder who

holds or uses "sandstone bearing lands" from payment of tax to the extent it exceeds Rs. 0.1 per square meter for the financial year 2006-07.

[No.F12(28)FD/Tax/2007/160]

By Order of the Governor,

(J.L. Jangid)

Deputy Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 9, 2007

S.O.398.-In exercise of the powers conferred by section 22 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951), the State Government hereby makes the following rules further to amend the Rajasthan Motor Vehicles Taxation Rules, 1951; namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Motor Vehicles Taxation (Amendment) Rules, 2007.

(2) They shall come into force with effect from 1.4.2007.

2. Amendment of rule 4.- In rule 4 of the Rajasthan Motor Vehicles Taxation Rules, 1951, hereinafter referred to as the said rules;

(1) the existing clause (AAA) shall be substituted by the following, namely:-

"(AAA) if the tax is to be paid as a lump sum tax. -

- (i) in case of vehicles where payment of lump sum tax is compulsory; it shall be paid in full. The full amount shall be payable;
 - (a) in case of new vehicles, within 30 days of purchase of vehicle or on the date of registration whichever is earlier;
 - (b) in case of vehicles registered outside the State and brought into the State, within 30 days of bringing the vehicle into the State or assignment of the vehicle in the State, which ever is earlier.
- (ii) in case of vehicles where payment of lump sum tax is optional, it shall be paid in full or in three equal installments. The full amount or first installment shall be payable;
 - (a) in case of new vehicles, within 30 days of purchase of vehicle or on the date of registration whichever is earlier;
 - (b) in case of vehicles already registered in the State, on the date on which the owner opts to pay lump sum tax.
 - (c) in case of vehicles registered outside the State and where transfer of ownership of the vehicle or change of address in the certificate of Registration has taken place in the State of Rajasthan, shall be paid on the date on which the owner opts to pay lump sum tax:

Provided that where tax is to be paid in installments, the second installment shall be paid on or before the expiry of a period of 6 months from the date on which the first installment became due, thereafter the last installment of

tax shall be paid on or before the expiry of a period of one year from the date on which first installment became due.

(2) the existing sub-clauses (v) and (vi) of clause (B) shall be substituted by the following; namely:-

- "(v) four wheeled contract carriages having seating capacity upto 10 in all shall be paid annually.
- (vi) four wheeled contract carriage having seating capacity more than 10 in all but not more than 22 in all shall be paid quarterly. However the tax can be paid for two or more quarters in advance."

3. Amendment of rule 28.- The existing clause (i) of rule 28 of the said rules shall be substituted by the following; namely:-

- "(i) Private vehicles (other than transport vehicles and construction equipment vehicles) registered outside Rajasthan, brought temporarily in Rajasthan and used or kept for use therein for a period not exceeding 30 days:

As soon as such motor vehicle is brought into Rajasthan, the owner or the person in charge of the vehicle shall send an intimation to the taxation officer in form MTJ and if the vehicle is used for a period exceeding thirty days than the owner shall be required to pay tax as notified for such vehicle in the State.

When such a motor vehicle is used or kept for use in Rajasthan for a period exceeding thirty days, the liability to tax in respect thereof shall commence on the day on which the motor vehicle was first brought into Rajasthan.

4. Insertion of new rule 36A.- After the existing rule 36 and before the existing rule 37, the following new rule shall be inserted, namely:-

"36A. Issue of no dues certificate.- (1) The application for issuance of no dues certificate shall be made by the registered owner of the vehicle or a permit holder of the vehicle or any person having possession or control of the vehicle or a financier under whose control vehicle vests to the concerned Taxation Officer in form MTU along with a cash receipt of rupees one hundred.

(2) The owner shall along with the application submit the following documents:-

- (i) the certificate of registration;
- (ii) the tax certificate/last token/MTC IV/MTC V;
- (iii) the receipts specifying the particulars of tax paid or in case receipts are not enclosed then proof of deposition of tax;
- (iv) the certificate of fitness, if any;
- (v) in case of transport vehicle, part A & B of the permit along with an authorization, if any, issued to the vehicle;
- (vi) the certificate of insurance and in case it is not possible for the owner to submit the original insurance certificate, then a photocopy or extract of the certificate duly attested by a gazetted officer of the Central/State Government; and
- (vii) copy of last tax clearance certificate or details of last tax clearance certificate issued, if any.

(3) The Taxation Officer shall after satisfying himself that application for no dues certificate is complete in all respects and that it is accompanied by the

documents referred to in sub-rule (2) above, issue an acknowledgement receipt in part II of form MTU to the applicant.

(4) Every application of no dues certificate acknowledged under sub-rule (3) by the Taxation Officer shall be entered serially in a register kept in form MTUU in the office of the Taxation Officer.

(5) After the receipt of the application, the taxation officer shall direct the Accountant/Junior accountant to verify the amount of tax deposited by the owner from the revenue collection register and shall proceed to compute the amount of tax payable by the owner alongwith penalty and interest, if any, within 15 days of receipt of the application.

(6) On being satisfied that the owner has paid the computed tax alongwith penalty and interest, if any, shall issue a no dues certificate in form MTUUU which shall be on water mark stationary, and shall affix a hologram on the no dues certificate.

(7) The taxation officer shall enter the details of the tax, penalty and interest in the tax ledger/demand collection register and shall also enter the details of tax, penalty and interest in MTC IV and in registration certificate in those cases where MTC IV is not issued.

(8) The no dues certificate shall indicate the purpose and the name of the taxation officer in whose jurisdiction the vehicle is to be kept for use.

(9) The taxation officer shall return the original documents alongwith no dues certificate to the owner of the vehicle.

(10) If the no dues certificate is issued by the taxation officer for use in the jurisdiction of some other taxation officer, then he shall endorse one copy of no dues certificate to the new taxation officer and shall close the tax ledger of the vehicle.

(11) The new taxation officer after receiving the copy of no dues certificate shall open a tax ledger of the vehicle and shall also intimate the original taxation officer of doing so.

(12) No taxation officer other than the taxation officer in whose name no dues certificate is issued shall give any service to the owner of the vehicle on the basis of the no dues certificate, if it is not issued for use in his area.

5. Insertion of new forms.- After existing Form No. M.T.T. following new Forms M.T.U., M.T.U.U. and M.T.U.U.U. shall be added; namely:-

" The Rajasthan Motor Vehicle Taxation Rules, 1951

Form M.T.U.

(See rule 36A)

(Application for no dues certificate)

Part I

The Taxation Officer,

1. I owner of vehicle no. make
..... model resident of
.....(full address) hereby apply for tax
clearance certificate up to for the purpose of transfer/ for record/grant
of fitness/surrender of R.C./change of address/ grant or renewal of permit/grant
of N.O.C./any other reason (specify) and vehicle is kept for
use in the Jurisdiction of Taxation Officer.....
2. I also enclose herewith the following documents required under the Rajasthan
Motor Vehicles Taxation Rules, 1951.

- (i) The certificate of registration;
- (ii) The Tax Certificate/Token;
- (iii) The receipts specifying the particulars of tax paid or proof of deposition of tax;
- (iv) The certificate of fitness, if any;
- (v) In case of transport vehicle, part A & B of the permit along with an authorization, if any, issued to the vehicle;
- (vi) The certificate of insurance and in case it is not possible for the owner to submit the original insurance certificate, then a photocopy or extract of the certificate duly attested by a gazetted officer of the Central/State Government; and
- (vii) Copy of last tax clearance certificate or no dues certificate issued or details of last tax clearance certificate or no dues certificate issued, if any.

Note :- After issuance of no dues certificate the original documents shall be returned to the owner.

Signature of applicant

Date:

Place :

Part II Acknowledgement

Received the no dues certificate application from Shri
Resident of in respect of vehicle no.
on day of year along with the
following documents.

- (i) The certificate of registration .
- (ii) The Tax Certificate/Token.
- (iii) The proof of deposition of tax.
- (iv) The certificate of fitness, if any;
- (v) In case of transport vehicle, part A & B of the permit along with an authorization, if any, issued to the vehicle.
- (vi) The certificate of insurance and in case it is not possible for the owner to submit the original insurance certificate, then a photocopy or extract of the certificate duly attested by a gazetted officer of the Central/State Government.
- (vii) Copy of last tax clearance certificate/no dues certificate or details of last tax clearance certificate/no dues certificate issued if any.

Signature of taxation officer along with seal

Date :

Place :

The Rajasthan Motor Vehicles Taxation Rules, 1951

Form MTUU

(See rule 36A)

Register of vehicles applying for no dues certificate

S N	Date of receipt of application	Vehicle Registration No.	Details of fees	date of computation of Tax	Amount computed			
					Tax	Penalty	Interest	Total Amount
1	2	3	4	5	6			

Purpose of no dues	No dues issued for period and to the taxation officer	Sr. no. of no dues and date of issue	Name & sign of Accountant /Jr. Account	Name & sign of taxation officer
7	8	9	10	11

The Rajasthan Motor Vehicles Taxation Rules, 1951**Form MTUUU
(See rule 36A)**

Hologram

**No dues certificate
(to be issued in triplicate on water mark stationary)**

Office of the District Transport Officer

.....

Sr. No

Dated

1. Last tax clearance certificate/no dues certificate no. dated has earlier been issued to the said vehicle up to by District Transport Officer (if issued earlier).

2. Certified that Shri owner of vehicle no. Truck/Bus/Car/Tempo/Jeep/Tractor/Tanker/Scooter/MotorCycle/JCB/Crane/etc Date of registration Make/Model has deposited

- (i) Motor vehicle tax from to
- (ii) Special road tax from to
- (iii) Green Tax from to
- (iv) One time tax up to date
- (v) Lump sum tax up to date

3. No dues certificate is issued for (purpose of issue) use in the jurisdiction of the taxation officer-

Tax ledger completed
and certificate issued

Checked

Checked

(Name and signature of
Dealing Clerk)(Name and signature of
Accountant/Jr. Actt.)(Name and signature of
taxation officer with seal)

1. Shri owner vehicle no. for transfer/record/
fitness/surrender/change of address/permit/any other reason.

2. Taxation Officer "

[No.F.6(252)/Pari/Tax/Hqrs/05-162]

By order of the Governor

(Dinesh Yadav)

Deputy Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION
Jaipur, March 9, 2007

S.O.399-In exercise of the powers conferred by clause (c) and clause (cc) of sub-section (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department's Notification No. F6. (179) /Pari /Tax/ Hqrs / 95/ 4F, dated 24/03/ 2005, the State Government hereby with immediate effect prescribes the rate of tax in the case of different class of Transport Vehicles plying on temporary permits and on construction equipment vehicles and on motor vehicles or chassis of motor vehicles registered temporarily and passing through the State specified in Col. No. 2 of the table appended here, at the rate specified against each in Col. No. 3 thereof:-

TABLE

S. No	Description of class of Motor Vehicle	Rate of Tax
1.	2.	3.
1.	Transport vehicles registered out side the State plying on temporary permit. A. Passenger Vehicles (1) Three wheeled vehicles (2) Four wheeled vehicles (a) With seating capacity upto 12 excluding driver (b) With seating capacity exceeding 12 excluding driver but not exceeding 20 excluding driver and conductor (i) Ordinary vehicle (ii) Other than ordinary vehicle (c) With seating capacity above 20 excluding driver and conductor (i) Ordinary vehicle (ii) Other than ordinary vehicle B. Goods Vehicles (a) GVW/RLW upto 7000 Kg. (b) GVW/RLW above 7000 Kg for every 1000 Kg. or part thereof in excess of 7000 Kg.	Rs. 10/- per seat for 7 days or part thereof Rs. 70/- per seat for 7 days or part thereof Rs. 80/- per seat for 7 days or part thereof Rs. 90/- per seat for 7 days or part thereof Rs. 100/- per seat for 7 days or part thereof Rs. 120/- per seat for 7 days or part thereof Rs. 110/- per 1000 Kg of GVW/RLW or part thereof for 30 days or part thereof. Rs. 50/- per 1000 Kg of GVW/RLW or part thereof for 30 days or part thereof in addition to amount payable at the rates specified above.
2.	Construction Equipment Vehicles of other states coming for temporary use in this	Rs 1000/- per 1000 Kg. of ULW or part thereof for 30

3.	State. Motor vehicles or chassis of motor vehicles registered temporarily.	days or part thereof.
	(a) Motor Car, Tractor, Omni bus with seating capacity upto 10 excluding driver and all three wheeled vehicles	Rs. 200/- per vehicle
	(b) Any other motor vehicle not covered under clause (a)	Rs. 1500/- per vehicle
	(c) Chassis of motor vehicles	Rs. 1000/- per chassis

Explanation:-

- (1) The expression "ordinary vehicle" for the purpose of rate of tax shall mean a vehicle having seating arrangement of 3x2 seats across the chassis.
- (2) The expression "other than ordinary vehicle" for the purpose of rate of tax shall mean a vehicle having seating arrangement of 2x2, 2x1 or 1x1 seats across the chassis.
- (3) For the purpose of GVW/RLW of Truck, Trailers or any combination or adaptation thereof, including the articulated vehicles, the GVW/RLW of the Truck/Horse Trailer and any adaptation together shall be taken in consideration for computation of tax thereon.

[No.F.6(252)/Pari/Tax/Hqrs/05/4G-163]

By order of the Governor**(Dinesh Yadav)****Deputy Secretary to Government****TRANSPORT DEPARTMENT****NOTIFICATION****Jaipur, March 9, 2007**

S.O.400-In exercise of the powers conferred by section 4C of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951), the State Government hereby makes the following amendments in this departments notification no. F6(179)/Pari/Tax/Hqrs./95/19B, dated 16.2.2006, w.e.f. 1.4.2007, namely:-

AMENDMENTS

1. In the existing proviso appended to the TABLE, the existing expression "if the owner or person having possession or control of the vehicle opts to pay tax under notification," shall be deleted.
2. In explanation (ii), The existing expression "and if the owner or person having possession or control of the vehicle opts to pay tax under this notification," shall be deleted.

[No.F.6(252)/Pari/Tax/Hqrs/05/19C-164]

By order of the Governor**(Dinesh Yadav)****Deputy Secretary to Government**

TRANSPORT DEPARTMENT**NOTIFICATION****Jaipur, March 9, 2007**

S.O.401-In exercise of the powers conferred by section 4C of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951), The State Government hereby makes the following amendments in the department notification No. F.6(179)/Pari/Tax/Hqrs/95/22, dated 16.2.2006, w.e.f. 1.4.2007, namely:-

AMENDMENTS

In the said notification,-

1. The existing item no.(2) of S.No. 3 and entries there to appearing in the TABLE, shall be substituted by the following; namely:-

"	(2) Other than Articulated vehicle	
	(a) Three wheeled vehicles	9% of the cost of the vehicle/chassis
	(b) Four wheeled goods vehicle having G.V.W. upto 3000 Kg.	10% of the cost of the vehicle/chassis
	(c) Four wheeled goods vehicle having G.V.W. more than 3000 kg.	
	(i) Cost of chasis/vehicle up to Rs. 6,00,000	9% of the cost of the vehicle/chassis
	(ii) Cost of the chasis/vehicle more than Rs. 6,00,000	11% of the cost of the vehicle/chassis
"		

2. In the existing proviso (1), the existing expression "if the owner or person having possession or control of the vehicle opts to pay tax under this notification," shall be deleted; and

3. In explanation (ii), the existing expression "and owner or person having possession or control of the vehicle opts to pay tax under this notification," shall be deleted.

[No.F.6(252)/Pari/Tax/Hqrs/05/22A -165]

By order of the Governor

(Dinesh Yadav)

Deputy Secretary to Government

TRANSPORT DEPARTMENT**NOTIFICATION****Jaipur, March 9, 2007**

S.O.402-In exercise of the powers conferred by clause (a) of sub-section (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11

of 1951), the State Government hereby makes the following amendments in this department notification No.F.6(179)/Pari/Hqs/95/3H, dated 1.3.2002, w.e.f. 1.4.2007, namely:-

AMENDMENTS

In the 'TABLE' appended to the said notification, the existing S. No.2 and entries there to shall be substituted by the following; namely:-

"2. Goods Vehicles

- (1) Articulated Vehicle
- (a) Cost of chassis/vehicle upto Rs. 10,00,000. 2% of the cost of horse.
- (b) Cost of chassis/vehicle above Rs. 10,00,000 Rs. 20000/- + Rs. 50 for every Rs. one lakh or part thereof of cost exceeding Rs. 10 lakh.
- (2) Other than Articulated Vehicles
- (a) Cost of the chassis/vehicle upto Rs. 3,00,000 1.5% of the cost of the chassis/ vehicle subject to a maximum of Rs. 2250/-
- (b) Cost of chassis/vehicle more than Rs. 3,00,000 and upto Rs. 6,00,000 2250/- + 0.75% of the cost of the chassis/ vehicle exceeding Rs. 3 lakh.
- (C) Cost of Chassis/Vehicle more than Rs. 6,00,000 and up to Rs.10,00,000. Rs. 4500/- + 0.95 % of the cost of chassis/ vehicle exceeding Rs. 6 lakhs
- (d) Cost of chassis/Vehicle above Rs. 10,00,000 8300/- + Rs. 50 for every Rs. one lakh or part thereof of cost exceeding Rs. 10 lakhs."

[No.F.6(262)/Pari/Tax/Hqrs/07/3L-166]

By order of the Governor

(Dinesh Yadav)

Deputy Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 9, 2007

S.O.403-In exercise of the powers conferred by section 4B of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951), and in supersession of this department's notification No. F6 (179)Pari/Tax/ Hq/95 /9C, dated 1.3.2002, as amended from time to time, the State Government hereby prescribes the rate of Special road tax on goods carriers of this State, specified in Col No.1 of the table appended here, at the rates specified against each in ColumnNo.2 thereof :-

TABLE

Description of Goods Vehicle	Annual rate of special road tax
1.	2.
(1) Articulated Vehicle	
(a) Cost of chassis/vehicle upto Rs.10,00,000.	0.40% of the cost of horse.

(b) Cost of chassis/vehicle above Rs.10,00,000/-	Rs. 4000/- + Rs. 50/- for every Rs. one lakh or part thereof of the cost of horse exceeding Rs. 10,00,000.
(2) Other than articulated vehicles	
(a) Cost of the chassis/vehicle upto Rs. 3,00,000	1% of the cost of the chassis/ vehicle
(b) Cost of the chassis/vehicle more than Rs. 3,00,000 and upto Rs. 6,00,000	Rs. 2000/- + 0.35% of the cost of the chassis/ vehicle exceeding Rs. 3 lakh.
(c) Cost of the chassis/vehicle more than Rs. 6,00,000 and upto Rs. 10,00,000	Rs.3050/- + 0.5% of the cost of the chassis/vehicle exceeding Rs. 6 lakh.
(d) Cost of Chassis/Vehicle above Rs. 10,00,000	Rs. 5050/- + Rs. 50/- for every Rs. one lakh or part thereof of the cost exceeding Rs. 10 lakh.

Provided that the amount of tax shall not exceed Rs.7000/- (seven thousand only) for one motor vehicle.

Note:- In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period prior to the coming into force of this notification at such rates as were applicable to such vehicles from time to time.

Explanation- (1) The cost of the vehicle/chassis for computation of tax shall be as explained under Rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951.

(2) Special Road Tax payable under this notification shall not be charged on vehicles such as Dumper, Loader, Camper Vans/Trailers, Tipper, Cash Van, Mobile Canteen, Haul pack dumpers, Mobile Workshop, Ambulance, Animal Ambulance, Fire Tenders, Snorked ladders, Auxiliary trailers and fire fighting vehicles, Hearses, Mail carrier, Mobile clinic, X-ray vans, Library vans, etc.

This notification shall come into force with effect from 1-4-2007.

[No.F.6(262)/Pari/Tax/Hqrs/07/9F-167]

By order of the Governor

(Dinesh Yadav)

Deputy Secretary to Government

AGRICULTUREDEPARTMENT

NOTIFICATION

Jaipur, March 9, 2007

S.O.404.-In exercise of the powers conferred by section 17 of the Rajasthan Agricultural Produce Markets Act, 1961 (Rajasthan Act No. 38 of 1961), the State Government hereby makes the following amendment in this Department's notification no. F.15(10)/Agri-2b/90, dated 27.9.1991, as amended from time to time; namely:-

AMENDMENT

In the said notification, after the existing provisos, the following new proviso shall be added; namely:-

"Provided also that the Mandi Fee leviable on sale or purchase of vegetables and herbs and medicinal plants shall be Rs. 0.5 on one hundred rupee."

[F.10(2)Agri./Gr.-275-168]
By Order of the Governor,

(Parvinder Singh)
Secretary to Government

AGRICULTURE DEPARTMENT**NOTIFICATION**
Jaipur, March 9, 2007

S.O.405-In exercise of the powers conferred by section 36 of the Rajasthan Agricultural Produce Markets Act, 1961 (Rajasthan Act No. 38 of 1961), the State Government hereby makes the following amendment in the Rajasthan Agricultural Produce Markets Rules, 1963 and orders with reference to the proviso to sub-section (4) of the said section that previous publication of this amendment is dispensed with as the State Government considers that this amendment should be brought into force at once, namely:-

AMENDMENT

In sub-rule (ii) of rule 75 of the said rules, for the existing expression "and vegetables", the expression ", 3.00 per cent in case of vegetables" shall be substituted.

[F.10(2)Agri./Gr.-275-169]
By Order of the Governor,

(Parvinder Singh)
Secretary to Government