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:-

<table>
<thead>
<tr>
<th>No.</th>
<th>Item</th>
</tr>
</thead>
<tbody>
<tr>
<td>78</td>
<td>Ratanjyot</td>
</tr>
<tr>
<td>79</td>
<td>Crude bio-diesel and 100% bio-diesel (B 100)</td>
</tr>
<tr>
<td>80</td>
<td>Helmet</td>
</tr>
<tr>
<td>81</td>
<td>Unstitched bed sheet</td>
</tr>
<tr>
<td>82</td>
<td>Woven label tapes, elastic nylon / fabric tapes and laces</td>
</tr>
</tbody>
</table>


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:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Entry</th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>Self Help Group</td>
</tr>
<tr>
<td>20.</td>
<td>Manufacturers of asbestos cement sheets and bricks.</td>
</tr>
</tbody>
</table>


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.


By Order of the Governor,

(Arun Gupta)
Deputy Secretary to Government
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:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>New Entry</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>268.</td>
<td>Chemicals not specified elsewhere in this Schedule or in any other Schedule.</td>
<td>4</td>
</tr>
<tr>
<td>269.</td>
<td>Gelatin and gelatin capsule.</td>
<td>4</td>
</tr>
<tr>
<td>270.</td>
<td>Toluene, O-xylene and Mix-xylene</td>
<td>4</td>
</tr>
<tr>
<td>271.</td>
<td>Papad-khar</td>
<td>4</td>
</tr>
</tbody>
</table>


By Order of the Governor,

(Arun Gupta)
Deputy Secretary to Government
(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.

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.

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.

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 along with 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.

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 thereunder.

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. Circle:
S.No. 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 renewal or cancellation or the Scheme is revoked.

Place: Signature
Date: Designation

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

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>
<thead>
<tr>
<th>Period in months between the date of actual payment and the extended date of payment</th>
<th>Percentage of amount to be paid by the dealer</th>
<th>Period in months between the date of actual payment and the extended date of payment</th>
<th>Percentage of amount to be paid by the dealer</th>
</tr>
</thead>
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<tr>
<td>Period in months between the date of actual payment and the extended date of payment</td>
<td>Percentage of amount to be paid by the dealer</td>
<td>Period in months between the date of actual payment and the extended date of payment</td>
<td>Percentage of amount to be paid by the dealer</td>
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### 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 | 22.9353 | 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


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;
(i) in clause 3, the existing expression "Tax period" shall be substituted by the expression "Return period";
(ii) in clause 4.2, the existing expression "tax Period" shall be substituted by the expression "return period";
(iii) in clause 13, 13.1 and 13.3, for the existing expression "DEFERMENT" or "deferment" shall be substituted by the expression "DEFERMENT / EXEMPTION" or "Deferment / Exemption" respectively;
(iv) in clause 13.6, the existing expression "deferred" shall be deleted;
(v) in "Instructions", the entries "a" and "b" of S.No. 3 shall be deleted.

12. Amendment of Form VAT-13.- In Form VAT-13 appended to the said rules, after the existing clause 1, the following new clause 1-A shall be inserted, namely:-
"1-A. Period to which the information relates: From …… to …… ."

13. Amendment of Form VAT-20.- In Form VAT-20 appended to the said rules, in clause 3, the existing expression “Reason(s) for refund” shall be substituted by the expression “Amount of refund claimed and reason(s) thereof.”.

14. Amendment of Form VAT-36.- The existing Form VAT-36 appended to the said rules, shall be substituted by the following; namely:-

"FORM VAT-36
[See rule 22 & 37]"

Certificate of the Sale Proceeds by the Commission Agent to the Principal

Serial No. ______________   Counterfoil/Original/Duplicate

Details of the Principal:
1. Name of the Dealer ____________________________________________
2. Registration No. (TIN) _________________________________________
3. Address Building No./Name/Area __________________________
   Area/Road __________________________
   Locality/Market __________________________
   Pin Code __________________________
   E-mail id __________________________
   Telephone Number(s) __________________________
   FAX Number(s) __________________________

4. Description of the goods sold by Agent:

<table>
<thead>
<tr>
<th>VAT invoice No.</th>
<th>Name of the goods</th>
<th>Good received vide VAT-35 No.</th>
<th>Qt/No. of bags or packages</th>
<th>Weight (Rs.)</th>
<th>Rate (Rs.)</th>
<th>Amount (Rs.)</th>
<th>Expenses (Rs.)</th>
<th>VAT (Rs.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Date</td>
<td>Date</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>(1) Freight</th>
<th>(2) Gaushala</th>
<th>(3) Shifting Charges</th>
<th>(4) Weighing Charges</th>
<th>(5) Delivery Charges</th>
<th>(6) Labour Charges</th>
<th>(7) Cartage</th>
<th>(8) Other Charges</th>
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<tr>
<td><strong>Total:</strong></td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td><strong>Commission:</strong></td>
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<tr>
<td><strong>Grand Total:</strong></td>
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</tr>
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</table>

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

<table>
<thead>
<tr>
<th>Serial No.</th>
<th>Counterfoil/Original/Duplicate</th>
</tr>
</thead>
</table>
1. Name of the Dealer
2. Address  
   Building No./Name/Area  
   Town/City  
   District (State)  
   Pin Code  
   Telephone Number(s)  
   E-mail ID  
   Fax No.  
3. (a) Name of Agent  
   (b) Registration No. (TIN)  
   (c) Address  
   (d) Building No./Name/Area  
   (e) Town/City  
   (f) District (State)
4. Description of the goods sold by commission agent:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>S.No. of VAT-36</th>
<th>Date</th>
<th>Sale proceeds (in Rs.)</th>
<th>Accrual of tax liability (in Rs.)</th>
<th>Discharge of tax liability (in Rs.)</th>
<th>Date &amp; ledger folio no.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>By claiming ITC, if applicable (in Rs.)</td>
<td>By depositing tax amount (in Rs.)</td>
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<td></td>
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</tbody>
</table>

SIGNATURE
Name: [Signature]
Status: [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: [Signature]
Status: [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.

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
```


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
```


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.

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.

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.

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 supersession 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.


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.


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:-

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


By Order of the Governor,

(J.J. 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.


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, whichever 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
financer 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.

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.
(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

<table>
<thead>
<tr>
<th>S N</th>
<th>Date of receipt of application</th>
<th>Vehicle Registration No.</th>
<th>Details of fees</th>
<th>date of computation of Tax</th>
<th>Amount computed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
The Rajasthan Motor Vehicles Taxation Rules, 1951

Form MTUUU
(See rule 36A)

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     Checked     Checked
and certificate issued

(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**

<table>
<thead>
<tr>
<th>S. No</th>
<th>Description of class of Motor Vehicle</th>
<th>Rate of Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>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.</td>
<td>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.</td>
</tr>
<tr>
<td>2.</td>
<td>Construction Equipment Vehicles of other states coming for temporary use in this</td>
<td>Rs 1000/- per 1000 Kg. of ULW or part thereof for 30</td>
</tr>
</tbody>
</table>
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 department's 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.
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)/Puri/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:-

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

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)/Puri/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/Hq/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/Hq/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**

<table>
<thead>
<tr>
<th>Description of Goods Vehicle</th>
<th>Annual rate of special road tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2.</td>
</tr>
<tr>
<td>(1) Articulated Vehicle</td>
<td></td>
</tr>
<tr>
<td>(a) Cost of chassis/vehicle</td>
<td>0.40% of the cost of horse.</td>
</tr>
<tr>
<td>upto Rs.10,00,000.</td>
<td></td>
</tr>
</tbody>
</table>
(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

AGRICULTURE DEPARTMENT

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.-2/75-168]
By Order of the Governor,

(Parvindar 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.-2/75-169]
By Order of the Governor,

(Parvindar Singh)
Secretary to Government