

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**Jaipur, March 9, 2010**

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(22)FD/Tax/2010-80 to 100, F.6(179)/Pari/Tax/Hqrs/95/1P and F.6(179)/Pari/Tax/Hqrs/95/25A dated March 9, 2010.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O. 384.- In exercise to the powers conferred by sub-section (2) of section 8 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 public interest so to do, hereby makes the following amendments in Schedule I appended to the Act, with immediate effect, namely: -

**AMENDMENTS**

- (i) the existing serial numbers 27A, 62, and entries thereto shall be deleted.  
(ii) after the existing serial number 105 and entries thereto the following new serial numbers and entries thereto shall be added, namely:-

“

|      |                              |  |
|------|------------------------------|--|
| 106. | Battery driven motor vehicle |  |
| 107. | Solar energy equipment       |  |
| 108. | Mehandi cone                 |  |
| 109. | Beehive, Bee-colony, Bee-box |  |
| 110. | Rudraksh                     |  |

”

[No.F.12(22)FD/Tax/10-80]  
By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.385.-In exercise of the powers conferred by sub-section (3A) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is necessary so to do in the public interest, hereby makes the following amendments in Schedule II appended to the said Act, with immediate effect, namely: -

**AMENDMENT**

In Schedule II appended to the said Act, after the existing item number 36 and entries thereto, the following new item number and entries thereto shall be added, namely:-

“37. Dealer supplying cooked food to Students in premises of recognised educational institutions.

38. Dealers selling food items cooked by him in the restaurants and hotels below three star category.

39. Dealers leasing cinema print or films for exhibition.”

[No.F. 12(22)FD/Tax/10-81]

By Order of the Governor,

**(Vaibhav Galriya),**

Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)****NOTIFICATION**

**Jaipur, March 9, 2010**

S.O.386.- In exercise to the powers conferred by sub-section (5) of section 4 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 public interest so to do, hereby makes the following amendments in Schedule III appended to the Act, with immediate effect, namely: -

**AMENDMENT**

In Schedule III appended to the said Act, in column number 4, against serial number 4, for the existing expression “up to 31.03.2010”, the expression “up to 31.03.2011” shall be substituted.

[No.F. 12(22)FD/Tax/10-82]

By Order of the Governor,

**(Vaibhav Galriya),**

Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)****NOTIFICATION**

**Jaipur, March 9, 2010**

S.O.387.- In exercise to the powers conferred by sub-section (5) of section 4 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 public interest so to do, hereby makes the following amendment in Schedule IV appended to the Act, with immediate effect, namely:-

**AMENDMENT**

- In Schedule IV including its Part-A and Part-B appended to the said Act,-
- (i) for the existing expression "Taxable at 4%", the expression "Taxable at 5%" shall be substituted.
  - (ii) in column number 3, for the existing expression "4", wherever occurring, the expression "5" shall be substituted.
  - (iii) in column number 2 of serial number 68, the existing expression "PVC cables for voltage exceeding 1000 volts," shall be deleted.
  - (iv) in column number 2 of serial number 81, the existing expression "Lime Stone," shall be deleted.
  - (v) in column number 2 of serial number 112, the existing expression "Readymade garments", the expression "Readymade garments excluding branded readymade garments" shall be substituted.
  - (vi) in column number 2 of serial number 3 of Part-A, for the existing expression "computer printers", the expression "computer printers excluding multifunctional devices" shall be substituted.
  - (vii) in Part-B, the existing serial number 215 and entries thereto shall be deleted.
  - (viii) in Part-B, the existing serial number 268 and entries thereto shall be deleted.

[No.F. 12(22)FD/Tax/10-83]

By Order of the Governor,

**(Vaibhav Galriya),**

Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)****NOTIFICATION  
Jaipur, March 9, 2010**

S.O.388.- In exercise to the powers conferred by sub-section (5) of section 4 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 public interest so to do, hereby makes the following amendments in Schedule IV appended to the Act, with immediate effect, namely:-

**AMENDMENTS**

- In Schedule IV appended to the said Act,-
- (i) the existing serial numbers 2, 18, 22, 32, 45, 161, 162, and entries thereto shall be deleted.
  - (ii) after the existing serial number 179, the following new serial numbers and entries thereto shall be added, namely:-

|      |  |   |  |
|------|--|---|--|
| 180. | Cotton seed oil cake                           | 5 |  |
| 181. | Crowbar  | 5 |  |
| 182. | Water tanker for supply of water               | 5 |  |
| 183. | CFL Bulb                                       | 5 |  |
| 184. | Marble Powder, Karezi and Chips                | 5 |  |
| 185. | Timber of Safeda and Adusa                     | 5 |  |
| 186. | Flour mills with motor capacity exceeding 2 HP | 5 |  |

[No.F. 12(22)FD/Tax/10-84]

By Order of the Governor,

**(Vaibhav Galriya),**

Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.389.- In exercise to the powers conferred by sub-section (3) of section 4 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 public interest so to do, hereby makes the following amendment in this Department's notification No. F.12(63) FD/ Tax/ 2005-02 dated 11.04.2006, namely:-

**AMENDMENT**

In the said notification, for the existing expression "of 0.25%", the expression "of 0.50%" shall be substituted.

[No.F. 12(22)FD/Tax/10-85]  
By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.390.- In exercise of the powers conferred by sub-section (3) of section 8 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 exempts from tax payable by a dealer on the sale of cooked food served to the students in the premises of recognised educational institution subject to the condition that charges of cooked food so served does not exceed Rs. 1500/- per student per month.

[No.F. 12(22)FD/Tax/10-86]  
By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.391.- In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government

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being of the opinion that it is expedient in the public interest so to do, hereby exempts from tax payable by a dealer, to the extent the rate of tax exceeds 5 percent, on the sale of food cooked by him and served in the restaurants and hotels below three star category.

[No.F.12(22)FD/Tax/10-87]

By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.392.- In exercise of the powers conferred by sub-section (3) of section 8 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 exempts from tax leviable on leasing of cinema print or films for exhibition.

[No.F. 12(22)FD/Tax/10-88]

By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.393.- In exercise of the powers conferred by sub-section (1) of section 6 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 makes the following amendment in this Department's notification No. F.12 (84) FD/Tax/2009-18 dated July 8, 2009, namely:-

**AMENDMENT**

In column number 2 against item number 3, for the existing expression "marble and granite" the expression "Kota stone, marble and granite" shall be substituted.

[No.F. 12(22)FD/Tax/10-89]

By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.394.- In exercise of the powers conferred by sub-section (3) of section 8 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 makes the following amendment in this Department's notification No. F.12 (84) FD/Tax/2009-19 dated July 8, 2009, namely:-

**AMENDMENT**

In column number 2 against Item No. 3, for the existing expression "marble and granite" the expression "Kota stone, marble and granite" shall be substituted.

[No.F. 12(22)FD/Tax/10-90]

By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.395.- In exercise to the powers conferred by sub-section (3) of section 8 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 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 (as amended from time to time), namely:-

**AMENDMENTS**

1. In clause (3) of the said notification, for the existing expression "No such application shall be entertained after expiry of one year from the date of award of the contracts", the expression "However, delay in case of second year or part thereof can be condoned on payment of a late fee of rupees five thousand and no application shall be entertained after expiry of two year from the date of award of the contracts" shall be substituted.
2. In the List appended to the said notification before the existing item number 2 and entries thereto, the following new item number 1 and entries thereto shall be inserted, namely :-

|    |  |        |
|----|--|--------|
| 1. | Works contract where the cost of material does not exceed five percent of the total contract amount. | 0.25%" |
|----|--|--------|

3. In column number 2 against item number 4, for the existing expression "item numbers 2 and 3", the expression "item number 1, 2 and 3" shall be substituted.

[No.F. 12(22)FD/Tax/10-91]  
By Order of the Governor,

(Vaibhav Galriya),  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.396.- In pursuance of clause (i) and (iii) of sub-rule (1) of rule 53 of the Rajasthan Value Added Tax Rules, 2006 read with sub-section (1) of section 79 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 makes the following amendment in this Department's notification No.F.12(84)FD/Tax/2009-21 dated July 8, 2009, namely:-

**AMENDMENT**

In the said notification the existing serial numbers 5, 9, 17, 23, 29, 34, 35, 37 and entries thereto shall be deleted.

[No.F. 12(22)FD/Tax/10-92]  
By Order of the Governor,

(Vaibhav Galriya),  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.397.- In exercise of the powers conferred by section 99 of the Rajasthan Value Added Tax Act, 2003 (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 (Second Amendment) Rules, 2010.  
(2) They shall come into force on the date of publication in the Official Gazette.

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

(i) in sub-rule (1), after the existing expression "section 8 of the Act" and before the expression "in Form VAT-10", the expression "or whose net annual tax liability was less than rupees twenty thousand in the immediately preceding year," shall be inserted.

(ii) the existing sub-rule (1A) shall be substituted by the following, namely:-

“(1A) Every dealer other than those who,-

- (i) has opted for quarterly assessment under sub-section (2) of section 23 of the Act; or
- (ii) has opted for payment of tax under sub-section (2) of section 3 or section 5 or under a notification issued under sub-section (3) of section 8 of the Act; or
- (iii) has filed audit report under sub-section (1) of section 73 of the Act,

shall file, within nine months from the end of the relevant financial year, an annual return in form VAT-10A.”

(iii) the existing sub-rule (3) shall be substituted by the following, namely:-

“(3) The return required to be filed under sub-rule (1) by a registered dealer shall accompany,-

- (a) treasury receipt(s)/bank challan(s) of authorized bank as a proof of deposit of tax;
- (b) statement of purchases in Form VAT-07A; and
- (c) statement of sales in Form VAT-8A,

and shall be signed and verified by the dealer himself or his business manager. If any of the above is not enclosed with the return, it shall be deemed to be a case of non-filing of return.”

(iv) For the existing sub-rule (3-A) shall be substituted by the following, namely:-

“(3A) Every dealer other than those who,-

- (i) has filed audit report under sub-section (1) of section 73 of the Act; or
- (ii) has filed annual return in form VAT-10A,

shall submit, the trading account and in case of manufacturer, trading and manufacturing account, and the profit and loss account, within nine months of the end of the year.”

**3. Amendment of rule 19A.** – In rule 19A of the said rules, -

(i) the existing sub-rule (1) shall be substituted by the following, namely:-

“(1) Notwithstanding any thing contained in rule 19,-

- (i) every dealer other than those who has opted for payment of tax under sub-section (2) of section 3 or section 5 or under a notification issued under sub-section (3) of section 8 of the Act; may file return referred to in sub-section (1) of section 21 of the Act electronically, in Form VAT-10 for each quarter within forty five days of the end of the quarter.
- (ii) every dealer who has opted for payment of tax under sub-section (2) of section 3 or section 5 or under a notification issued under sub-section (3) of section 8 of the Act, may file return in Form VAT-11, within one hundred and five days of the end of the year.

**Explanation:** 'Quarter' means the period of three months ending on 30<sup>th</sup> June, 30<sup>th</sup> September, 31<sup>st</sup> December and 31<sup>st</sup> March.”

(ii) the existing sub-rule (1A) shall be substituted by the following, namely:-

“(1A) Every dealer other than those who,-



- (i) has opted for quarterly assessment under sub-section (2) of section 23 of the Act; or
- (ii) has opted for payment of tax under sub-section (2) of section 3 or section 5 or under a notification issued under sub-section (3) of section 8 of the Act; or
- (iii) has filed audit report under sub-section (1) of section 73 of the Act,

shall file, within nine months and fifteen days from the end of the relevant financial year, an annual return in form VAT-10A.”

(iii) the existing sub-rule (2) shall be substituted by the following, namely:-  
“(2) The return required to be filed, under sub-rule (1), by a registered dealer shall accompany,-

- (a) treasury receipt(s)/bank challan(s) of authorized bank as a proof of deposit of tax;
- (b) statement of purchases in Form VAT-07A; and
- (c) statement of sales in Form VAT-8A,

and the copy of such return(s) generated through Official Web-Site of the Department shall be verified by the dealer himself or his business manager by affixing his signature on and shall be submitted to his assessing authority or the officer authorized by the Commissioner, within fifteen days of the last date for filing of such return(s), failure to do so shall be deemed to be a case of non filing of return(s). However, where a dealer files return along with the requisite enclosures electronically by affixing his digital signatures, he would not be required to submit the computer generated copy of return so electronically filed.”

(iv) the existing sub-rule (3) shall be substituted by the following, namely:-  
“(3) Every dealer other than those who,-

- (i) has filed audit report under sub-section (1) of section 73 of the Act; or
- (ii) has filed annual return in form VAT-10A,

shall submit, the trading account and in case of manufacturer, trading and manufacturing account, and the profit and loss accounts, within nine months of the end of the year.”

**4. Amendment in rule 27.-** In sub-rule (1) of rule 27 of the the said rules,-

(i) the existing clause (a) shall be substituted by the following, namely:-

“(a) Subject to the provisions of sub-section (2) of section 17, section 53 and section 54, the assessing authority or the authorised officer, after having verified the fact of deposit of such amount, is satisfied that the payment made by a dealer or a person is in excess of any tax, penalty, interest or other sum due, as a result of an assessment made or in pursuance of an order passed by any competent officer, authority or court, such assessing authority or authorised officer, either suo motu or on an application made in this behalf in Form VAT-20 or VAT-21 or VAT-22 as the case may be, shall pass an order for refund within fifteen days of such assessment or receipt of such order or receipt of completed application. Refund order shall be passed in favour of a dealer or a person who has account in a bank having core banking system (CBS) in Form VAT-23A, and in case of others in Form VAT-23.”

(ii) the existing clause (aa) shall be re-numbered as clause (aaaa).

(iii) After the existing clause (a) and before the clause (aaaa), so renumbered, the following new clauses “(aa)” and “(aaa)” shall be inserted, namely:-

"(aa) Where order for refund has been issued in Form VAT-23A, the assessing authority or the authorised officer shall submit the same electronically to the Deputy Commissioner (Administration) within two days of passing of such order. The Deputy Commissioner (Administration) shall forward the same within two days of its receipt to an officer authorised by the Commissioner as the Central Refund Officer. The Central Refund Officer shall forward the details regarding refunds in Form VAT-23B digitally signed by him, within seven days to the bank specified by the Commissioner, and direct the bank to transfer the amount of refund into the account of the dealer mentioned in the said Form and send a copy thereof to the Treasury Officer concerned.

(aaa) Where order for refund has been issued in Form VAT-23, the assessing authority or the authorised officer shall forward an advice to the Treasury Officer or Sub-Treasury Officer or the Manager of the Bank authorised to receive money on behalf of the State Government, in Form VAT-24."

**5. Amendment of rule 27A.-** The existing rule 27A of the said rules shall be substituted by the following, namely:-

**"27A. Provisional refund of tax in certain cases.-** (1) Notwithstanding anything contained in these rules, where a dealer files return electronically, and submits Bank Guarantee for a period of three years of an amount equal to the amount refundable to him, along with an undertaking to the effect that in case of failure of verification of deposit of amount of credit of input tax, he shall repay, forthwith, the amount of refund granted to him along with interest at such rate as may be notified under section 55 of the Act. The assessing authority shall grant provisional refund, not later than thirty days from the last date of filing of the return of the relevant quarter. The bank guarantee furnished by the dealer shall be released immediately after verification of the facts of such deposit by the assessing authority or the authorized officer.

(2) Notwithstanding anything contained in sub-rule (1), where a dealer files return electronically and has increase in his net annual tax liability by ten percent or more over the immediately preceding year, the assessing authority shall grant provisional refund of fifty percent of the refund granted to such dealer in the immediately preceding year, within thirty days from the last date of filing of the return of the relevant quarter, on an application filed by the dealer along with an undertaking to the effect that in case of failure of verification of deposit of amount of credit of input tax credit he shall repay, forthwith, the amount of refund granted to him along with interest.

(3) The assessing authority shall verify the claim of input tax credit in case of grant of provisional refunds under this section within six months of the grant of such refund."

**6. Amendment of rule 36.-** In sub-rule (6) of rule 36 of the said rules, for the existing expression "nine months", the expression "ten months" shall be substituted.

**7. Amendment of rule 38.-** After the existing sub-rule (9) of rule 38 of the said rules, the following new sub-rule shall be added, namely:-

"(10) Where a registered dealer sells goods to department of the State Government or to a public sector undertaking, corporation or company owned or controlled by the State Government or a co-operative society having contribution of State Government in its share capital or a municipality or a Panchayati Raj Institution at district and block level or any other local authority or statutory body constituted by or under a law of the State Legislature, he shall also mention on his VAT invoice the balance of input tax credit available along with the amount of net tax payable and to be deposited by affixing a seal to this effect on such VAT invoice and shall authenticate the same."

**8. Insertion of new rule 40A.-** After the existing rule 40 and before rule 41 of the said rules, the following new rule shall be inserted, namely.-

**"40A. Information of purchases in certain cases.-** (1) Where a State Government department or a public sector undertaking, corporation or company owned or controlled by the State Government or a co-operative society having contribution of State Government in its share capital or a municipality or a Panchayati Raj Institution at district and block level or any other local authority or statutory body constituted by or under a law of the State Legislature, hereinafter in this rule referred to as the purchaser, has purchased any goods from a registered dealer of the State, it shall deduct an amount equal to:

- (i) net tax payable to be deposited as mentioned on the VAT invoice under sub-rule (10) of rule 38; or/and
- (ii) tax on the invoice, in case goods are sold against the invoice

and shall issue a certificate of deduction of tax to the selling registered dealer in Form VAT-41A.

(2) Blank Forms VAT-41A shall be obtained by the purchaser from the Assistant Commissioner or the Commercial Taxes Officer of the area where the office of such purchaser is situated, or from any other officer authorized by the Commissioner, as the case may be, hereinafter in this rule referred to as the issuing authority, on payment of rupees fifty for each book containing twenty five forms.

(3) For obtaining blank Form VAT-41A the purchaser, shall apply to the issuing authority stating his requirement of such Form and shall furnish such other particulars, information, statements and documents as may be required by the issuing authority for his satisfaction about the bona fide use of such Forms issued to the applicant on previous occasions and has bona fide requirements of such Forms.

(4) Any deduction made under sub-rule (1) shall be adjusted against the tax liability created at the time of the assessment of the selling registered dealer.

(5) The amount in lieu of tax deducted in sub-rule (1) shall be deposited by the purchaser, through a challan in Form VAT-37 in the Government account within fifteen days of the close of the month of such deduction. A statement in Form VAT-40A, mentioning the details of tax deducted and deposited for each purchase along with the duplicate copy of Form VAT-41A shall be submitted to the issuing authority accompanied with Part IV of the challan within one month from the date of such deposits.

(6) Where the purchaser, fails to submit the statement as mentioned in sub-rule (5), the issuing authority after affording a reasonable opportunity of being heard, may impose penalty under section 64 of the Act.

(7) The issuing authority after receiving the duplicate copy of Form VAT-41A, shall verify the correctness of the deposits, and shall send the same immediately to the assessing authority of the selling registered dealer.

(8) Where the amount is not deducted as prescribed in sub-rule (1), the purchaser, or the person authorized by purchaser shall be liable to penalty as provided for in the Act. In such cases the selling dealer shall be liable to pay the said amount together with interest at the rate provided for in the Act from the date of the receipt of the payment in any form by him."

**9. Amendment of rule 39.-** After the existing sub-rule (5) of rule 39 of the said rules the following new sub-rule (6) shall be added, namely:-

"(6) Notwithstanding anything contained in this rule, any dealer or class of dealers as may be specified by the Commissioner shall make payment of tax, demand or other sum electronically, in the manner as provided in rule 39A of the said rules."

**10. Insertion of rule 45A.-** After the existing rule 45 and before the existing rule 46 the following new rule 45A shall be inserted, namely:-

**"45A. Verification and adjustment of input tax credit.** - Where a dealer or a person claims credit of input tax paid by him, and if such credit is not allowed for want of proper verification of deposits, the assessing authority himself shall get the verification done and shall not enforce the demand to the extent of the amount under adjustment, till such adjustment is allowed or the claim for such input tax credit is rejected by an order in writing, as the case may be."

**11. Insertion of Form VAT-07A.-** After the existing Form VAT-07 and before Form VAT-08 of the said rules, the following Form VAT-07A, shall be inserted, namely:-

**"FORM VAT-07A**

**[See Rule 19&19A]**

[Summary statement of purchase against VAT invoice]

|                                      |                  |  |  |  |  |  |  |      |                               |    |    |    |    |    |    |
|--------------------------------------|------------------|--|--|--|--|--|--|------|-------------------------------|----|----|----|----|----|----|
| 01<br>(TIN)                          | Registration No. |  |  |  |  |  |  | Year | Period covered by this return |    |    |    |    |    |    |
| 0                                    | 8                |  |  |  |  |  |  |      | From                          | DD | MM | YY | To | DD | MM |
| Full Name of Dealer -----            |                  |  |  |  |  |  |  |      |                               |    |    |    |    |    |    |
| Address -----                        |                  |  |  |  |  |  |  |      |                               |    |    |    |    |    |    |
| Phone No. ----- e-mail address ----- |                  |  |  |  |  |  |  |      |                               |    |    |    |    |    |    |

**Part-I**

**(Particulars of purchases made within the State against VAT invoice other than capital goods)**

| S. No. | Name of the Selling dealer | TIN | Amount of purchases made during the period | Amount of Tax paid or payable on such purchases |
|--------|----------------------------|-----|--|---|
|        |                            |     |  |   |

**Part-II**  
**(Particulars of purchases made within the State against VAT invoice of capital goods)**

| S. No. | Name of the Selling dealer | TIN | Amount of purchases made during the period | Amount of Tax paid or payable on such purchases |
|--------|----------------------------|-----|--|---|
|        |                            |     |  |   |

**12. Insertion of Form VAT-08A.-** After the existing Form VAT-08 and before Form VAT-09 of the said rules, the following Form VAT-08A, shall be inserted, namely:-

**“FORM VAT-8A**  
**[See Rule 19&19A]**  
[Summary statement of sales against VAT invoice]

|                                      |                  |      |                               |    |    |    |    |    |    |    |
|--------------------------------------|------------------|------|-------------------------------|----|----|----|----|----|----|----|
| 01                                   | Registration No. | Year | Period covered by this return |    |    |    |    |    |    |    |
| (TIN)                                |                  |      | From                          | DD | MM | YY | To | DD | MM | YY |
| 0                                    | 8                |      |                               |    |    |    |    |    |    |    |
| Full Name of Dealer -----            |                  |      |                               |    |    |    |    |    |    |    |
| Address -----                        |                  |      |                               |    |    |    |    |    |    |    |
| Phone No. ----- e-mail address ----- |                  |      |                               |    |    |    |    |    |    |    |

**(Particulars of sales made within the State against VAT invoice)**

| S. No. | Name of the purchasing dealer | TIN | Amount of sales made during the period | Amount of Tax paid or payable on such sales “ |
|--------|-------------------------------|-----|--|---|
|        |                               |     |  |   |

**13. Amendment of Form VAT-10.-** For the existing Form VAT-10 of the said rules, the following shall be substituted, namely:-

**“FORM VAT-10”<sup>#</sup>**  
**[See Rule 19 &19A]**  
**Quarterly Return**

|   |                        |      |                               |    |    |     |    |    |    |    |
|---|------------------------|------|-------------------------------|----|----|-----|----|----|----|----|
| 01  | Registration No. (TIN) | Year | Period covered by this return |    |    |     |    |    |    |    |
|   |                        |      | From                          | DD | MM | YY  | To | DD | MM | YY |
| 0   | 8                      |      |                               |    |    |     |    |    |    |    |
| Full Name of Dealer -----   |                        |      |                               |    |    |     |    |    |    |    |
| Address -----   |                        |      |                               |    |    |     |    |    |    |    |
| Phone No. ----- e-mail address -----  |                        |      |                               |    |    |     |    |    |    |    |
| <b>02 Indicate if there is neither purchase nor sales in the return period.</b> |                        |      |                               |    |    | Yes | No |    |    |    |
| <b>03 Indicate if there is any claim for refund in the return period.</b>       |                        |      |                               |    |    | Yes | No |    |    |    |

**04 Tax Liability (details of sales/ purchases for the period under Return)**

| S. No. | Details of Turnover   | Amount | Rate of Tax | Tax |
|--------|---|--------|-------------|-----|
| 4.1    | Turnover of Exempted sales  |        |             |     |
| 4.2    | Turnover of goods taxable at first point which have already suffered Tax  |        |             |     |
| 4.3    | Turnover of goods sold within the State on behalf of principal, for which principal shall discharge tax liability |        |             |     |
| 4.4    | Turnover of Sales within the State to Exporters against form VAT-15.  |        |             |     |

|      |   |  |        |  |
|------|---|--|--------|--|
| 4.5  | Turnover under CST Act including Inter-State Sales, SOS, Exports  |  |        |  |
| 4.6  | Other turnover ,if any, not taxable under VAT( pl. specify)   |  |        |  |
| 4.7. | Other sales (U/s 5 or 8(3) please specify )   |  |        |  |
| 4.8  | Turnover of goods liable to tax under section 6(1) (on the basis of weight, volume , measurement or unit) |  |        |  |
| 4.9  | Sales taxable   |  | 4%     |  |
| 4.10 | Sales taxable   |  | 14%    |  |
| 4.11 | Sales taxable (special/ concessional rate) ( pl. specify)   |  | -----% |  |
| 4.12 | Turnover of sales return Please Specify.....  |  |        |  |
| 4.13 | Total output tax [(4.8+4.9+4.10+4.11)-4.12]   |  |        |  |
| 4.14 | Purchase price liable to tax under section 4(2)*  |  |        |  |
| 4.15 | Turnover of goods liable to reverse tax **  |  |        |  |
| 4.16 | Total Amount of Tax liable to be paid [4.13+4.14+4.15] { Other than sales U/s 5 or 8(3)}                  |  |        |  |

**05. INPUT TAX** [Details of purchases made in the Return period against VAT invoice, where goods so purchased are used for the purpose as mentioned in clause (a) to (g) of sub-section (1) of section 18]

| S.No. | Purchases   | Amount | Input Tax |
|-------|---|--------|-----------|
| 5.1   | Purchases   |        |           |
| 5.2   | Purchases of Capital Goods                                |        |           |
| 5.3   | Total amount of input tax for the period (5.1+5.2)        |        |           |
| 5.4   | Input tax credit brought down from the previous quarter   |        |           |
| 5.5   | Total input tax credit available for the period [5.3+5.4] |        |           |

**06. TAX PAYABLE / DEFERRED**

|     | Amount  |
|-----|---|
| 6.1 | Net Tax Payable 4.16-5.5  |
| 6.2 | Tax Deferred (In case availing deferment benefits)                          |
| 6.3 | Amount of Tax to be deposited (6.1-6.2)                                     |
| 6.4 | Amount of excess ITC (if any) adjusted against VAT / CST dues (pl. specify) |
| 6.5 | Balance to be carried forward for net tax period / refundable.              |

**07 AMOUNT OF COMPOSITION OR EXEMPTION FEE, if any, under return period -----**

**08. DETAILS OF DEPOSIT (VAT-37, VAT-38, VAT-39, Certification of Tax Deduction at source, Refund adjustment order etc.)**

| Tax Period   | Due date | Tax Due | Amount Deposited | Date of deposit | Delay | Interest Payable | date of deposit of Interest | Remarks (TDSC, RAO no. etc.) |
|--------------|----------|---------|------------------|-----------------|-------|------------------|-----------------------------|------------------------------|
|              |          |         |                  |                 |       |                  |                             |                              |
|              |          |         |                  |                 |       |                  |                             |                              |
|              |          |         |                  |                 |       |                  |                             |                              |
| <b>Total</b> |          |         |                  |                 |       |                  |                             |                              |

Place :

Date :

Signature

Name :

Status:













**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.398.- In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (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, with effect from 15.10.1999, the tax payable under the Act on processed textile brought into the local area by a dealer from textile processing house situated in other local area of the State, subject to the following conditions, namely:-

1. that the processing house has paid tax or composition amount in lieu of tax under the said Act, on unprocessed textiles processed by him; and
2. that the tax already paid to the State Government shall not be refunded.

[No.F. 12(22)FD/Tax/10-94]  
By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.399.- 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 remits the entertainment tax payable by the proprietor of a cinema on the condition that the admission fee for any class of seat or accommodation in the cinema does not exceed rupee fifty.

[No.F. 12(22)FD/Tax/10-95]  
By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.400.- 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(1)/FD/Tax/2000-318 dated 30.3.2000, the State Government being of the opinion that it is expedient in the public interest, so to do,

भाग 4(ग) राजस्थान राज-पत्र, मार्च 9, 2010 323(50)

hereby orders that the stamp duty chargeable on the deed of settlement executed in favour of family members, shall be reduced to 1 percent of the market value of the property settled by such deed.

Explanation: "Family member" means father, mother, wife, brother, sister, son, daughter, grand son, grand daughter, daughter-in-law of settler.

This notification shall have immediate effect.

[No.F. 12(22)FD/Tax/10-96]  
By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.401.- In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby remits the stamp duty payable on the document of inter-se-agreement executed for the purpose of obtaining loan by the members of any Women Self Help Group within such Groups irrespective of whether such Self Help Group is affiliated or not to any department/agency of Central Government or State Government.

This notification shall have immediate effect.

[No.F. 12(22)FD/Tax/10-97]  
By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.402.- In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby remits the stamp duty payable on the affidavits executed within the State of Rajasthan for the purpose of obtaining Caste Certificate, Domicile Certificate or required with reference to application for admission in educational institution or for grant of academic scholarship.

This notification shall have immediate effect.

[No.F. 12(22)FD/Tax/10-98]  
By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.403.- In exercise of the powers conferred by sub-section (2) of section 78 of the Registration Act, 1908 (Central Act No. 16 of 1908), the State Government being of the opinion that it is expedient in the public interest, so to do, hereby orders that the registration fees payable for registration of agreement or any other document relating to the deposit of title deeds or equitable mortgages, executed in favour of bank or Finance Company for the purpose of non-agriculture loan shall be reduced from 1 percent subject to maximum of Rs. 25,000 to 0.1 percent, subject to maximum of Rs. 25,000.

[No.F. 12(22)FD/Tax/10-99]  
By Order of the Governor,

**(Vaibhav Galriya),**  
Deputy Secretary to Government.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 9, 2010**

S.O.404.- In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), 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.2(72)FD/Tax/2006-46 dated 12.9.2007, namely: -

**AMENDMENTS**

In the said notification, -

- (i) after the existing expression "for the acquisition" and before the existing expression "of land for setting up", the expression "or purchase" shall be inserted.
- (ii) after the existing expression "capacity within the State" and before existing expression "provided the capital cost" the existing expression "(except captive power plants)" shall be deleted.

This notification shall have immediate effect.

[No.F. 12(22)FD/Tax/10-100]  
By Order of the Governor,

(Vaibhav Galriya),  
Deputy Secretary to Government.

**TRANSPORT DEPARTMENT**

**NOTIFICATION**  
**Jaipur, March 9, 2010**

S.O.405.-In exercise of the powers conferred by clause (b) of sub-section (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No.11 of 1951) and in supersession of this department's notification No.F.6(179)Pari/Tax/Hqrs./95/1L, dated 27.03.2006 (as amended from time to time), the State Government hereby with immediate effect prescribes the rate of **One Time Tax** in case of **non-transport vehicles** as specified in Column number 2 of the table given below, at the rates specified against each in Column number 3 thereof: -

**TABLE**

| S. No. | Description of class of Motor Vehicle  | Rate of One Time Tax  |
|--------|--|---|
| 1      | 2  | 3   |
| 1.     | Motor Vehicles including Two Wheeled Vehicles, constructed and used solely for the conveyance of persons and light personal luggage, with seating capacity upto 10 including driver, |   |
|        | <b>(A) Two wheeled vehicles having engine capacity</b>   |   |
|        | (i) Up to 100cc.   | 4% of the cost of the vehicle.  |
|        | (ii) More than 100cc.  | 8% of the cost of the vehicle.  |
|        | <b>(B) Three wheeled vehicles.</b>   |   |
|        | (i) Cost of the vehicle up to Rs. 1,50,000.  | 3% of the cost of the vehicle.  |
|        | (ii) Cost of the vehicle above Rs. 1,50,000.   | 4% of the cost of the vehicle.  |
|        | (iii) Cost of the chassis up to Rs. 1,50,000.  | 3.75% of the cost of the chassis.   |
|        | (iv) Cost of the chassis above Rs. 1,50,000.   | 5% of the cost of the chassis.  |
|        | <b>(C) Four wheeled vehicles</b>   |   |
|        | <b>With seating capacity up to 10 including driver.</b>  |   |
|        | (i) Cost of vehicle up to Rs. 2,50,000   | 2.5% of the cost of the vehicle.  |
|        | (ii) Cost of vehicle more than Rs. 2,50,000 and up to Rs. 6,00,000   | 5% of the cost of the vehicle.  |
|        | (iii) Cost of vehicle more than Rs. 6,00,000 and up to Rs. 10,00,000   | 8% of the cost of the vehicle.  |
|        | (iv) Cost of vehicle more than 10,00,000   | 10% of the cost of the vehicle.   |
|        | <b>(D) Trailers or side cars drawn by vehicles mentioned above.</b>  | 0.30% of the cost of that vehicle to which the trailer or side car is attached. |
| 2.     | Two wheeled/Three wheeled Motor Vehicles adapted for use of invalids   | 0.30% of cost of vehicle subject to a maximum Rs.50/-                           |
| 3.     | Agriculture Tractor/Combine Harvester  | 0.30% of the cost of the vehicle.   |
| 4.     | Camper van/trailer for private use   |   |
|        | (a) Purchased as a chassis.  | 10% of the cost of the chassis.   |
|        | (b) Purchased with a complete body.  | 7.5% of the cost of the vehicle.  |

|    |   |                                   |
|----|---|-----------------------------------|
| 5. | Vehicles fitted with equipments like rig, generator or compressor, crane mounted vehicle, Fork Lift, Tow trucks, breakdown van, recovery vehicles, Tower wagons, tree trimming vehicles or any other non transport vehicles not covered under any category. |                                   |
|    | (a) Purchased as a chassis.   | 10.0% of the cost of the chassis. |
|    | (b) Purchased with a complete body.   | 8.0% of the cost of the vehicle.  |
| 6. | Construction Equipment Vehicle  |                                   |
|    | (a) Purchased as a chassis.   | 7.5% of the cost of the chassis.  |
|    | (b) Purchased with a complete body.   | 6.0% of the cost of the vehicle.  |

Provided that -

- (1) on every transfer of ownership of the motor vehicles mentioned in Column number 2 against serial number 1 to 3 above, an additional tax at the rate of 25% of the one time tax paid at the time of registration shall be payable.
- (2) on every transfer of ownership of the motor vehicles mentioned in Column number 2 against serial number 4 to 6 above, an additional tax at the rate of 10% of the one time tax paid at the time of registration shall be payable.
- (3) no additional tax shall be payable;
  - (i) in case where transfer of ownership is being done in the name of person succeeding to the possession of the motor vehicle owing to the death of the registered owner of the motor vehicle; or
  - (ii) in case where the vehicle is transferred in the name of the insurance company on account of settlement of the claim filed by the owner against the insurance company.
- (4) in case of vehicles already registered in or outside the State or in case of Military Disposal Vehicles, on which one time tax was not payable earlier, the one time tax shall be arrived at by reducing the amount of tax as computed above, at the rate of 5% per financial year or part thereof up to 10 years from the date of registration.
- (5) in case of vehicles exempted from registration or vehicles which were not registered during the prescribed time, on which one time tax was not payable earlier, the one time tax shall be arrived at by reducing the amount of tax as computed above at the rate of 5% per financial year or part thereof, up to 10 years from the date of its purchase subject to the condition that the tax due on such vehicle has been paid.
- (6) if vehicles, as mentioned in Column number 2 against serial number 1 to 3 above, are found plying on hire or reward, then these vehicles shall be liable to pay tax as notified for transport vehicles of similar type, for the complete financial year, in which the vehicle was found plying on hire or reward but in those cases where vehicle is registered in the same financial year in which it was found plying on hire or reward, the tax shall be payable for the balance of the financial year on pro rata basis.

**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 the said Act for any period prior to the coming into force of this notification.

**Explanation:**

- (1) "Construction Equipment Vehicle" shall mean a vehicle as defined in rule 2(ca) of the Central Motor Vehicles Rules, 1989. The use of public road by



Construction Equipment Vehicle is incidental to the main off-route function. If the public road is being used regularly for carrying on commercial activities, then Construction Equipment Vehicle shall be deemed to be a transport vehicle.

- (2) The cost of vehicles for computation of tax:
- (i) In case of new vehicle/chassis shall be the ex-showroom price inclusive of all taxes as shown in purchase bill.
  - (ii) In case of vehicles registered/purchased outside the State and brought in Rajasthan for assignment/registration, and for vehicles already registered in Rajasthan on which one time tax was not payable earlier, shall be the cost as prevailing in Rajasthan on the day when the tax becomes due on similar type of the vehicle in this state.
  - (iii) In case of vehicles manufactured out of India shall be the amount inclusive of all taxes and levies which has been paid, whether newly imported or brought from the other states for assignment in Rajasthan.
  - (iv) In case of Military disposal vehicles, shall be the amount as prevailing on the day of registration on similar type of vehicle.

[F.6(179)/Pari/Tax/Hqrs/95/1P]  
By Order of the Governor,

**(Manoj Kumar Sharma),**  
Deputy Secretary to Government.

## TRANSPORT DEPARTMENT

### NOTIFICATION Jaipur, March 9, 2010

S.O.406.- In exercise of the powers conferred by section 4B of the Rajasthan Motor Vehicles Taxation Act, 1951, (Act No. 11 of 1951), the State Government hereby, makes the following amendment in this department Notification No.F6.(179)/Pari/Tax/Hqrs/95/25 Dated 31-03-2006; namely:-

#### AMENDMENT

In the said Notification the existing proviso (2) shall be substituted by the following; namely:-

"(2) for the motor vehicles falling under the sub-clauses (v), (vi) and (vii) of clause 1 and clause 2, the maximum amount of Special Road Tax shall not exceed Rs. 35000/- per month."

[F.6(179)/Pari/Tax/Hqrs/95/25A]  
By Order of the Governor,

**(Manoj Kumar Sharma),**  
Deputy Secretary to Government.