

**FINANCE DEPARTMENT
(TAX DIVISION)**

Jaipur, March 9, 2011

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(25)FD/Tax/2011-127 to 158, F.6(179)/Pari/Tax/Hqrs/09/Pt II-1, 2, 3 and F.6(179)/Pari/Tax/Hqrs/09/24B, F.6(179)/Pari/Tax/Hqrs/09/26 dated March 9, 2011.

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, March 9, 2011

S.O.568.- In exercise of the powers conferred by sub-section (1) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), and in supersession of this Department's notification No. F.12 (63) FD /Tax/2005-157 dated 31.03.2006, the State Government being of the opinion that it is expedient in the public interest so to do, with immediate effect, hereby notifies that the class of dealers specified in Column number 1 of the Schedule given below shall pay tax at such intervals as specified against each in Column No. 2 thereof.

SCHEDULE

Column No. 1	Column No. 2
(a) Dealers with annual tax liability of rupees forty crore and above for the year preceding to the current assessment year.	By the 15 th day of the month in respect of tax charged or collected from 1 st day to 10 th day of the month, for the tax charged or collected from 11 th day to 20 th day of the month up to 25 th day of the month and for the tax charged or collected from 21 st day of the month up to the end of the month, shall be deposited within five days from the closing of the month.
(b) Dealers with annual tax liability of rupees twenty thousand and above but below rupees forty crore for the year preceding to the current assessment year.	Monthly within 14 days from the closing of each month.
(c) Dealers dealing in all kinds of stones in all their forms, whether used as building material or otherwise, including marble, granite, etc.	Immediately on completion of transaction of sale or purchase where such goods pass through check-post established under section 76 of the Act.
(d) dealers who have exercised option under sub-section (2) of section 3 of the Act.	Quarterly within 14 days from the closing of each quarter.
(e) Dealers not covered by clauses (a), (b), (c), and (d) above.	Quarterly within 14 days from the closing of each quarter.

[No.F.12(25)FD/Tax/11-127]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.569.- In exercise of 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 the public interest so to do, hereby makes the following amendments in Schedule I appended to the said Act, with immediate effect, namely:-

AMENDMENTS

In Schedule I appended to the Act,-

- (i) in column number 2 against serial number 18, for the existing expression "Fresh vegetables and fruits except when sold by a company registered under Companies Act, 1956", the expression "Fresh vegetables and fruits" shall be substituted.
- (ii) in column number 2 against serial number 46, for the existing expression "Chalk stick, Takhti and unbranded school bags up to Rs. 200/-", the expression "Chalk stick, Takhti and school bags up to Rs. 500/-" shall be substituted.
- (iii) in column number 2 against serial number 59, for the existing expression "Razai up to Rs. 750 / - and razai cover up to Rs. 150/- per item", the expression "Razai" shall be substituted.
- (iv) after the existing serial number 118, the following new serial numbers and entries thereto shall be added namely:-

119	UHT milk	
120	Handmade Woollen Carpet	
121	Namda	
122	Handspun woollen yarn	
123	Saji	
124	All types of pulses whether whole, split or broken form including besan thereof	
125	Wheat and Rice	
126	Kerosene oil sold through PDS	
127	Cooked Food	When cooked and served by Religious or Charitable institution.
128	Tawa, Kadai, Tai, Sigri, Chimta, Imamdasta, Musali, Jhar and Chalani made from iron and steel	
129	Chakla, Belan and Gas Lighter	
130	Multani Mitti	

[No.F.12(25)FD/Tax/11-128]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.570.- In exercise of 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 the public interest so to do, hereby makes the following amendment in Schedule I appended to the said Act, namely:-

AMENDMENT

In Schedule I appended to the Act, after the existing serial number 131, the following new serial number 132 and entries thereto shall be added, with effect from 01.04.2011, namely:-

132	Bhang and Lanced poppy head	"
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[No.F.12(25)FD/Tax/11-129]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.571.- 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 expedient in the public interest so to do, hereby makes the following amendments in Schedule II appended to the said Act, with immediate effect, namely:-

AMENDMENTS

In Schedule II appended to the said Act, after the existing serial number 46 and entries thereto, the following new serial numbers and entries thereto shall be added, namely:-

47.	CISF canteens in Rajasthan	"
48.	CRPF canteens in Rajasthan	"
49.	Manufacturer of Cattle Feed	"
50.	Outdoor Caterer	"

[No.F.12(25)FD/Tax/11-130]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.572.- In exercise of 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 the public interest so to do, hereby makes the following amendments in Schedule III appended to the said Act, with immediate effect, namely:-

AMENDMENTS

In schedule III appended to the said Act,-

- (i) the existing serial number 4, and entries thereto shall be deleted.
- (ii) after the existing serial number 6 and entries thereto, the following new serial number and entries thereto shall be added, namely:-

“

7.	Stainless Steel Sheets and Stainless Steel Circles	1	
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”

[No.F.12(25)FD/Tax/11-131]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.573.- In exercise of 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 the public interest so to do, hereby makes the following amendments in Schedule IV appended to the said Act, with immediate effect, namely:-

AMENDMENTS

1. In schedule IV appended to the said Act,-

- (i) the existing serial number 58, 73, 107A, 128 and 167 and entries thereto shall be deleted.
- (ii) in column number 2 against serial number 81, for the existing expression “Lime, clinker and dolomite”, the expression “Lime, lime stone, clinker and dolomite” shall be substituted.
- (iii) in column number 2 against serial number 123, for the existing expression “Skimmed milk powder and UHT milk”, the expression “Skimmed milk powder” shall be substituted.
- (iv) in column number 2 against serial number 153, the existing expression “Saji” shall be deleted.

- (v) in column number 2 against serial number 158, for the existing expression "Namda, felt, non-woven fabrics and its products", the expression "Felt, non-woven fabrics and its products" shall be substituted.
- (vi) in column number 2 against serial number 159, the existing expression "Chakla and belan", shall be deleted .
- (vii) in column number 2 against serial number 168, for the existing expression "Rs. 50/- per Kilogram", the expression "Rs. 60/- per Kilogram" shall be substituted.
- (viii) after the existing serial number 188, the following new serial numbers and entries thereto shall be added, namely:-

189	Electronic Milk Tester and its parts	5	
190	Welding Holder, Welding Glass and Welding Machine	5	
191	Synthetic Industrial Diamond Powder, Gems cutting and polishing tools	5	
192	Bakery Yeast	5	
193	Desert coolers having body made of iron and steel	5	
194	Loose leaf spring	5	
195	Roto Moulded Plastic Storage Tank	5	
196	LED Lamp	5	

2. In Part-B of Schedule IV appended to the said Act,-

- (i) in column number 2 against serial number 218, for the existing expression "Stainless steel ingots, billets, blooms, flats, flat bars, patta and circles", the expression "Stainless steel ingots, billets, blooms, flats and flat bars" shall be substituted.
- (ii) in column number 2 against serial number 265, for the existing expression "Tumba seed, Ratanjyot, Nimboli and Karanj", the expression "Tumba seed, Nimboli and Karanj" shall be substituted.
- (iii) the existing serial number 274 and entries thereto shall be deleted.

[No.F.12(25)FD/Tax/11-132]
By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.574.- In exercise of 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 the public interest so to do, hereby makes the following amendments in Schedule VI appended to the said Act, with immediate effect, namely:-

AMENDMENTS

In Schedule VI appended to the Act,-

- (i) in column number 3 against serial number 4, for the existing expression "20", the expression "40" shall be substituted.
- (ii) after the existing serial number 7 and entries thereto, the following new serial numbers and entries thereto shall be added, namely:-

8.	All types of Motor Vehicles (other than tractors) including two and three wheelers including their parts and accessories	15
9.	Air Conditioner and refrigerator	15
10.	Mineral water and water sold in sealed containers	15
11.	Aerated water	15
12.	Aviation turbine fuel	20
13.	Pan Masala	40

[No.F.12(25)FD/Tax/11-133]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.575.- 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 CISF canteens in Rajasthan, from the tax payable under the Act, on the sales of goods made by them on the following conditions, namely:-

- (1) That the sale price of the stores shall not exceed the sale price fixed by the Commanding Officer;
- (2) That full facilities shall be given to the staff of the Commercial Taxes Department, Rajasthan for inspection of the accounts of the Canteen;
- (3) That the canteens shall be run departmentally and not by any contractor;
- (4) That the sale shall be made to the members of the CISF;
- (5) That the sale price of goods shall not exceed rupees one thousand per item where such goods are not purchased against VAT invoice from a dealer registered under the Act;
- (6) That the tax collected or charged, if any, on such sales shall be paid to the State Government; and
- (7) That the tax already paid to the State Government on such sales shall not be refunded.

[No.F.12(25)FD/Tax/11-134]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)****NOTIFICATION
Jaipur, March 9, 2011**

S.O.576.- 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 the sale by a registered dealer to CISF canteens in Rajasthan, of any goods to the extent to which the rate of tax in respect of such goods exceeds 3% on the condition that the officer duly authorized by the CISF, for purchase on its behalf furnishes to the selling dealer a certificate in Form given below:-

FORM

I (Name).....(Designation) of CISF do hereby certify that the goods purchased from M/s of holder of R.C. No. (TIN) vide invoice No. Dated for rupees.....on behalf of the CISF canteens in Rajasthan, are for sale.

Place:.....

Dated :.....

Signature.....

Seal of the duly Authorized Officer

[No.F.12(25)FD/Tax/11-135]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)****NOTIFICATION
Jaipur, March 9, 2011**

S.O.577.- 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 CRPF canteens in Rajasthan, from the tax payable under the Act, on the sales of goods made by them on the following conditions, namely:-

- (1) That the sale price of the stores shall not exceed the sale price fixed by the Commanding Officer;
- (2) That full facilities shall be given to the staff of the Commercial Taxes Department, Rajasthan for inspection of the accounts of the Canteen;
- (3) That the canteens shall be run departmentally and not by any contractor;
- (4) That the sale shall be made to the members of the CRPF;
- (5) That the sale price of goods shall not exceed rupees one thousand per item where such goods are not purchased against VAT invoice from a dealer registered under the Act;
- (6) That the tax collected or charged, if any, on such sales shall be paid to the State Government; and

- (7) That the tax already paid to the State Government on such sales shall not be refunded.

[No.F.12(25)FD/Tax/11-136]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.578.- In exercise of the power 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 the sale by a registered dealer to CRPF canteens in Rajasthan, of any goods to the extent to which the rate of tax in respect of such goods exceeds 3% on the condition that the officer duly authorized by the CRPF, for purchase on its behalf furnishes to the selling dealer a certificate in Form given below.

FORM

I..... (Name).....(Designation) of CRPF do hereby certify that the goods purchased from M/s of holder of R.C. No. (TIN) vide invoice No. Dated for rupees.....on behalf of the CRPF canteens in Rajasthan, are for sale.

Place:.....

Dated :.....

Signature.....

Seal of the duly Authorized Officer

[No.F.12(25)FD/Tax/11-137]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.579.- 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 exempt from tax, with immediate effect, the purchase of molasses by manufacturers of cattle feed to the extent to which the rate of tax in respect thereof exceeds 5% on the condition that the purchasing dealer shall furnish to the selling dealer a certificate in Form given below.

FORM

I,..... (Name)(Status) do hereby certify that the molasses purchased by me from M/s. holder of R.C. No. (TIN) vide invoice No. Dated for rupees..... has been purchased by me for use in manufacturing of cattle feed in the State and is not for sale.

Seal

Place :

Dated:

Name:

Signature:

Status:

[No.F.12(25)FD/Tax/11-138]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)****NOTIFICATION****Jaipur, March 9, 2011**

S.O.580.- 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, with immediate effect, from tax payable by an outdoor caterer, to the extent the rate of tax exceeds 5 percent, on the sale of cooked food and edible preparations for the purpose of any occasion at a place other than restaurants and hotels.

Explanation: Outdoor caterer means a caterer engaged in providing services in connection with catering at a place other than his own.

[No.F.12(25)FD/Tax/11-139]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)****NOTIFICATION****Jaipur, March 9, 2011**

S.O.581.- 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(86) FD/Tax/09-76 dated 27.01.2010 (as amended from time to time), with immediate effect, namely:-

AMENDMENT

In the said notification, for the existing expression “up to 31.03.2011”, the expression “up to 31.03.2012” shall be substituted.

[No.F.12(25)FD/Tax/11-140]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

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

Jaipur, March 9, 2011

S.O.582.- 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/2009-20 dated July 8, 2009 (as amended from time to time), with effect from 01.04.2011, namely:-

AMENDMENT

In the said notification, the existing condition number 4 shall be substituted by the following, namely:-

“4. That the exemption shall be available, only on their annual turnover up to rupees fifty lac for the individuals and rupees two hundred lac for others;”

[No.F.12(25)FD/Tax/11-141]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

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

Jaipur, March 9, 2011

S.O.583.- In exercise of the powers conferred by sub-section (2) of section 3 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 dealers engaged in execution of works contract for the purpose of said sub-section, with effect from 01.04.2011.

[No.F.12(25)FD/Tax/11-142]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.584.- 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 rescinds this Department's Notification No. F.12(41)FD/Tax/2006-48 dated 22.08.2008, with effect from 01.04.2011.

[No.F.12(25)FD/Tax/11-143]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.585.- In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) 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 the public interest so to do, hereby makes the following amendment in this Department's notification No. F.12(63)FD/Tax/2005-172 dated 31.03.2006 (as amended from time to time), with immediate effect, namely:-

AMENDMENT

In the said notification, for the existing expression "Kerosene, Wheat, Rice and Imported Edible Oil (sold through Public Distribution System)", the expression "Imported Edible Oil (sold through Public Distribution System), Pan Masala, Tobacco and its products" shall be substituted.

[No.F.12(25)FD/Tax/11-144]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.586.- 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 (Amendment) Rules, 2011.

(2) They shall come into force with effect from April 1, 2011

2. Insertion of new rule 4A.- After the existing rule 4 and before the existing rule 5 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules, the following new rule 4A shall be inserted, namely:-

“4A. Jurisdiction of officers under section 75 and 76 of the Act.-

Any officer not below the rank of Junior Commercial Taxes Officer shall have jurisdiction over such area to exercise powers under section 75 and 76 of the Act, as may be determined by the Commissioner.”

3. Amendment of rule 17.- The existing sub-rule (5) of rule 17 of the said rules shall be substituted by the following, namely:-

“(5) A registered dealer, who had opted for payment of tax in accordance with the provisions of sub-section (2) of section 3, may opt out of it by submitting an application, along with the original certificate of registration to the assessing authority or the authority competent to grant registration or Taxpayer’s Service Office.”

4. Amendment of rule 18.- Amendment of rule 18 of the said rules,-

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

“(1) The extent of input tax credit available to a registered dealer, for a tax period, shall be equal to the amount of tax paid on purchases in the State as evident from the Original VAT invoice, and where such invoice has been lost or destroyed, on the basis of duplicate copy thereof issued to him in accordance with sub-rule (4) of rule 38, subject to the other provisions of this rule and the following conditions:-

- (a) that such dealer has maintained a true and correct separate account of his purchases against VAT Invoices in Form VAT-07 and submits the summary thereof in Form VAT-07 A, along with return prescribed in rule 19.
- (b) that such dealer has maintained a true and correct separate account of his sales in Form VAT-08 and submits the summary thereof in Form VAT-08 A, along with return prescribed in rule 19.

Note: In Form VAT-07, VAT-07A, VAT-08 and VAT-08A, the VAT invoices shall be entered in the quarter in which the date of invoice falls, even if the receipt of goods is spread over to different quarters in a year or years.

(ii) the existing sub-rule (2), shall be substituted by the following, namely:-

“(2) Input tax credit in respect of purchase of capital goods on VAT invoice shall be allowed in the above manner and shall be carried forward till the first sale of the goods manufactured from such capital goods.”

(iii) the existing sub-rules (3), (4) and (5) shall be deleted.

(iv) the existing sub-rule (7), shall be substituted by the following, namely:-

“(7) Where the turnover of a dealer who has opted to pay tax under sub-section (2) of section 3, exceeds the limit of the said sub-section or he opts out of the said sub-section or his liability accrues under clause (a) or (b) of sub-section (1) or under sub-section (5) of section 3, no input tax credit

shall be allowed on the goods in stock on the date of occurrence of such event.”

5. Substitution of rule 19.- The existing rule 19 of the said rules, shall be substituted by the following, namely:-

“19. Returns.- (1) The return referred to in sub-section (1) of section 21 of the Act shall be submitted by a dealer in Form VAT-10, VAT-10A and VAT-11, as the case may be.

(2) Every dealer shall submit return electronically through the official web-site of the department, unless otherwise notified by the Commissioner. The return shall be digitally signed by the dealer or his business manager and in case it is not digitally signed, the dealer shall furnish, the acknowledgement generated through Official Web-Site of the Department and shall be verified by himself or his business manager by affixing his signature on it, 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).

(3) Where the amount of tax, interest or late fee, if any, is not paid electronically, the dealer shall furnish the copy of challan in Form VAT-37, receipt in Form VAT-38 or certificate of tax deduction at source, as a proof of deposit, to the assessing authority or the officer authorized by the Commissioner, within fifteen days of the last date for filing of such return(s),

(4) Return in Form VAT-11 shall be submitted, within ninety days of the end of the relevant year, by the following class of dealers:

(a) who has opted for payment of tax under sub-section (2) of section 3;
or

(b) who exclusively deals in goods:

(i) which are exempted under the Act; or

(ii) on which option to pay tax in lump sum has been exercised under section 5; or

(iii) which are taxable at first point in the series of sales and the goods have suffered tax at the said first point; or

(iv) which are taxable at maximum retail price under sub-section (7) of section 4 and such goods have suffered tax at maximum retail price under the said sub-section; or

(v) which are exempted under sub-section (3) of section 8 on the condition of payment of exemption fee; or

(vi) as may be notified by the Commissioner.

(5) Return in Form VAT-10 shall be submitted by all dealers other than those enumerated in sub-rule (4) above, within forty five days of the end of the quarter, and shall accompany,-

(a) statement of purchases in Form VAT-07 A;

(b) statement of sales in Form VAT-08A.

Explanation: Quarter means the period of three months ending on 30th June, 30th September, 31st December and 31st March and month shall mean calendar month.

(6) Annual Return in Form VAT-10A shall be submitted by all dealers covered under sub-rule (5) within nine months from the end of the relevant year.

(7) Where a dealer has more than one place of business, he shall include in the return, the turnover of the principal place of business as well as the turnover of all other places of business.

(8) Where a dealer discovers any omission or error in Form VAT-10 furnished by him, he may furnish revised return at any time prior to the due date of filing annual return or audit report or on receipt of the notice under sub-section (1) of section 24, whichever is earlier.

(9) Notwithstanding any thing contained in sub-rule (1) to (7) above, the return(s) for the period prior to 01.04.2011 may be submitted in such manner and in such form which was in force for that period.”

6. Substitution of rule 19A.- The existing rule 19A of the said rules, shall be substituted by the following, namely:-

“**19A Late fee.-**Where a dealer furnishes the return after the prescribed time, he shall pay a late fee of-

- (i) rupees one hundred per day for a period of first fifteen days and rupees five hundred per day thereafter, subject to a maximum of rupees fifty thousand or thirty percent of the tax assessed whichever is lower, in case he is required to pay tax for each month or part thereof under section 20 of the Act; and
- (ii) rupees fifty per day subject to a maximum of rupees five thousand, in all other cases.”

7. Amendment of rule 21.- In sub-rule (1) of rule 21 of the said rules.-

- (i) in clause (i) for the existing expression “along with his return”, the expression “prior to the due date of filing of annual return or audit report, as the case may be” shall be substituted.
- (ii) in clause (ii) for the existing expression “along with his return”, the expression “prior to the due date of filing of annual return or audit report, as the case may be” shall be substituted.
- (iii) the existing second proviso shall be substituted by the following, namely:-

“Provided further that for the assessments completed up to March 31, 2011, the dealers may furnish declaration forms / certificates up to June 30, 2011.”

8. Amendment of rule 22.-In rule 22 of the said rules,-

- (i) in the table given below the explanation to sub-rule (2), the existing serial numbers 4, 13, 14 and 17 and entries thereto shall be deleted.
- (ii) after the existing sub-rule (5) the following new sub-rule shall be added, namely:-

“(6) Where any trade discount or incentive in terms of quantity of goods in relation to any sale of goods has been allowed by a dealer who has opted for payment of tax under sub-section (7) of section 4 of the Act, the maximum retail price of goods given under any trade discount or incentive in terms of quantity shall also be included in taxable turnover.”

9. Deletion of rule 27A.- The existing rule 27A of the said rules shall be deleted.

10. Amendment of rule 28.- In rule 28 of the said rules.-

- (i) in sub-rule (1) for the existing expression "along with return", the expression "after submission of return" shall be substituted.
- (ii) in sub-rule (2) for the existing expression "along with return", the expression "after submission of return" shall be substituted.

11. Amendment of Rule 36.- In sub-rule (6) of rule 36 of the said rules for the existing expression,-

"However the audit report may be furnished up to-

- (i) 31.03.2008 for the year 2006-07;
(ii) 31.03.2009 for the year 2007-08; and
(iii) 31.01.2010 for the year 2008-09.",

the expression "However the audit report may be furnished up to-

- (i) 31.03.2008 for the year 2006-07;
(ii) 31.03.2009 for the year 2007-08;
(iii) 31.01.2010 for the year 2008-09; and
(iv) 31.03.2011 for the year 2009-10."

shall be substituted."

12. Amendment of rule 67.- The existing sub-rules (2) and (3) of rule 67 of the said rules shall be deleted.

13. Substitution of rule 75.- The existing rule 75 of the said rules shall be substituted by the following, namely.-

"75. Furnishing of information by a clearing or forwarding agent.- On being permitted by the Commissioner, any officer not below the rank of Commercial Taxes Officer may require information from any clearing or forwarding agent who in the course of his business renders his service for booking or taking delivery of any consignment of goods liable to tax or handles any document of title relating to goods liable to tax in Form VAT-63."

14. Substitution of Form VAT-10.- For the existing Form VAT-10 of the said rules, the following shall be substituted, namely.-

Refund Claimed Yes No	"FORM VAT-10 [Rule 19 of RVAT Rules & Rule 4 of CST (Raj.) Rules] Return	Original / Revised If Revised: Date of filing of Original Return..... Acknowledgement No..... Attach a note explaining the revision
---	---	--

Return Period From to

1. GENERAL INFORMATION

1.1	Registration No. (TIN) :	0	8							
1.2	Full Name of Dealer :									
1.3	Address of principal place of business									
1.4	Phone No.s :	Mobile No. :	E-mail ID :							

2. DETAILS OF TURNOVER OF SALES

2	Details of Turnover	Amount
2.1	Gross Turnover [Includes- purchase liable to tax u/s4(2); MRP Value, if opted to pay tax on MRP; payments received form Awarder, goods sold on behalf of principal & Sales through agent (VAT-35)]	
	Deduct:	
2.2	Turnover of sales return of goods sold within the return period	
2.3	a. Exempted in Schedule-I (sold within State or otherwise)	
	b. Fully exempted in Schedule – II u/s 8(3)	

	c. Sales made for promotion of SEZ or Exports u/s 8(4)	
	d. Sales of goods purchased & sold outside the State	
	e. Turnover under section 5 [composition scheme]	
	f. Turnover under section 8(3) [works contract EC]	
	g. Turnover under section 3(2) [in case of switch over]	
	h. Others not liable to tax under VAT (Please specify)	
	Total Turnover (a to h)	
2.4	Turnover of goods taxable at first point which have already suffered tax	
2.5	Turnover of goods sold in the State on behalf of principal (against Form VAT 36A)	
2.6	Amount of labour deductible from receipts (in case of works Contracts)	
2.7	Sales to Exporters within the state (against FormVAT-15)	
2.8	Sales in course of Export U/s 5(3) of CST Act, (against Form H)	
2.9	Sales in course of Export U/s 5(1) of CST Act	
2.10	Sales outside State/ Branch, Depot or Stock Transfer (against Form F)	
2.11	Subsequent Inter State sales (against Form E I or E II)	
2.12	Inter State sales under section 6(3) of CST Act (against Form J)	
2.13	Inter State sales made to SEZ under section 8(6) of CST Act (against Form I)	
2.14	Other deductions, If any:	
2.15	Total (2.2 to 2.14)	
2.16	Taxable Turnover under VAT [(2.1) – (2.15)]	

3A. OUTPUT TAX (Tax Liability under VAT)

	Details of Sales	Commodity	Turnover (Please See Instructions-3)	Amount of Tax
3.1	Sales @1%			
3.2	Sales @4%			
3.3	Sales @5%			
3.4	Sales @14%			
3.5	Sales of MRP Goods (First sale within the State)			
3.6	Total : (3.1 to 3.5)			
3.7	Sales return of taxable goods within State under rule 22 (1)(c) (other than return period)			
3.8	Total Output Tax Due: (3.6 - 3.7)			

3B Tax Liability under CST

	Details of Sales	Commodity	Turnover	Amount of Tax
3.1.1	Inter-State sale against Form C @ 2%			
3.1.2	Inter-State sale against Form C @ --%			
3.1.3	Inter-State sale without Form C @ --%			
3.1.4	SOS without Form F @ --%			
3.1.5	Total (3.1.1 to 3.1.3)			
3.1.6	Sales return of taxable goods under rule 22 (1)(c) (other than return period)			
3.1.7	Total Output (3.1.5 – 3.1.6)			

4. PURCHASE TAX

4.1	Details of Purchase Tax	Commodity	Turnover	Tax Amount
a.	@ 1%			
b.	@ 4%			
c.	@ 5%			
d.	@ 14%			
	---- %			
4.2	Total : (a to d)			

5. REVERSE TAX

5.1	Details of Reverse Tax	Commodity	Turnover	Tax Amount
a.	Return of goods purchased (other than the return period)			
b.	Goods purchased for a purpose specified in Section 18 (1) (a) to (g) and disposed off otherwise including non-allowable proportionate ITC.			
c.	In case of SOS (up to 4%) ----- %			
d.	Stocks remained in case of switch over to option u/s 3(2) [See Rule17(3)]			

e.	In any other case (Please specify)			
5.2	Total: (a to e)			

6. INPUT TAX & DETAILS OF PURCHASES

	Purchases	Commodity	Purchase Value excluding VAT	Input Tax
6.1	Purchases @ 1%			
6.2	Purchases @ 4%			
6.3	Purchases @ 5%			
6.4	Purchases @ 14%			
6.5	Purchases @%			
6.6	Purchases of Capital Goods			
6.7	Total (6.1 to 6.6)			
6.8	Purchase return (Purchased within the return period)		(-)	(-)
6.9	Total eligible input tax credit (6.7 - 6.8)			
6.10	Amount of ITC Brought forward (Column 7.8 of previous return)			
6.11	Total Input Tax Credit Available (6.9 + 6.10)			

7. TAX PAYABLE / DEFERRED

		Amount
7.1	Total Tax Payable under VAT and CST (3.8 + 4.2 + 5.2 + 3.1.7)	
7.2	ITC as per Column 6.11	
7.3	Net Tax Payable (+) / Creditable (-) (7.1 - 7.2)	
7.4	Tax Deferred (under VAT & CST) / Tax Deducted at Source	
7.5	Amount Payable (+) / Creditable (-) (7.3 - 7.4)	
7.6	Amount Deposited Under VAT and CST as per 8	
7.7	Amount Payable (+) / Creditable (-) (7.5 - 7.6)	
7.8	If creditable, amount carried forward to next quarter	
7.9	Refund claimed (if any)	

8. DETAILS OF DEPOSITS - VAT-37, VAT-37A, VAT 37B, VAT-38, VAT-41 (TDSC), VAT-25 (RAO) etc.

Payment Category (Please tick) Monthly Twice in a month Thrice in a month
Quarterly

Tax Period		Tax Due		Due Date	Tax Deposited		Date of Deposit	Delay in Deposit	Amount of Interest		Date of Deposit of interest
Form	To	VAT	CST		VAT	CST			VAT	CST	
1	2	3	4	5	6	7	8	9	10	11	12

9. Details of Late Fee:

Last Date of filing of Return	Date of submission of Return	Amount of Late Fee	Date of Deposit of late fee

10. Any other information which dealer wants to mention:

Enclosures:

1.	VAT-37 Part IV of Challans (In case e-payment has not been made)
2.
3.
4.
5.
6.

Verification:

I/We verify that the above information and its enclosures are true and correct to the best of my/our knowledge and belief.

Signature _____
Name
Status
Place
Date

Instructions:

- Fill every column of the return – write NA in the columns which are not applicable.
- Enclose additional sheet(s) wherever space is not sufficient.
- (a) In case importer or manufacturer opts to pay tax on Maximum Retail Price (MRP) basis, the MRP value is to be shown in the column 2.1 & 3.
(b) The dealers who in addition to VAT sales also have the turnover relating to -
 - option of payment of tax U/S 5 (Composition Scheme)
 - section 8(3) (Works Contracts under EC)
 - option of payment of tax U/S 3 (2) (switch-over from 3(2) to VAT)
 shall include the turnover in VAT- 10 and shall declare turnover, tax liability and payment of tax in VAT-10A.

Acknowledgement

ID No.		Date									
1.	Registration No. (TIN) :	0	8								
2.	Full Name of Dealer :										
3.	Gross Turnover										
4.	Total Tax Payable under VAT and CST										
5.	Total Interest Payable										
6.	Late Fee payable										
7.	Total Amount Payable										
8.	Total ITC claimed										
9.	Amount Deposited under VAT And CST										
10.	Balance (8+9)-(7)	If value is negative, return is not acceptable									

15. Substitution of Form VAT-11.- For the existing Form VAT-11 of the said rules, the following shall be substituted, namely.-

**“FORM VAT-11
[See Rule 19]
Return**

1. GENERAL INFORMATION

1.1	Registration No. (TIN) :	0	8								
1.2	Full Name of Dealer :										
1.3	Address of principal place of business										
1.4	Phone No.s :	Mobile No. :	E-mail ID :								

2. To be filled by dealers who have opted for payment of tax under section 3(2)

		Amount
2.1	Gross Turnover	
	Deduct:-	
2.2	Turnover of allowable Sales Return	
2.3	Turnover of Exempted Goods	
2.4	Total Deduction (2.2+2.3)	
2.5	Taxable Turnover (2.1)-(2.4)	
2.6	Tax payable @	

3. To be filled by dealers who have opted for payment of tax under section 5

	Name of the opted Composition Scheme:-----	Amount
3.1	Gross Turnover for the return period under Composition Scheme	
3.2	Composition amount payable for the preceding year	
3.3	Composition amount payable for the return period : (Calculation of composition amount as per the scheme) (i)% of composition amount as per column 3.2 Rs..... (ii) On the basis of annual gross turnover of the relevant year Rs. (iii) Other if any Rs.	

4. To be filled by dealers who have opted for Exemption Certificate under section 8 (3)

S. No	Name of awarder, work order no. and date	Value of the works	EC No. & date	EC issuing authority	Amount received from awarder	Rate of EC Fee	Amount of EC fee	EC Fee deposited		
								By awarder	By Contractor	Total
1	2	3	4	5	6	7	8	9	10	11
4.1										
4.2										
4.3										

PART-B
Statement of payment made electronically

S. No.	Name of Dealer / Person	R.C. No. (TIN) if any	Date of order	Date of Refund	Major Head	Sub-Major Head	Minor Head	Sub-Head	Bank CIN	Amount (in Rs.)

Signature of Bank Official
Designation & Seal”

17. Deletion of Form VAT-61 and Form VAT-62.- The existing Form VAT-61 and Form VAT 62 of the said rules shall be deleted.

18. Substitution of Form VAT-63.- For the existing Form VAT-63 of the said rules, the following shall be substituted, namely.-

“FORM VAT - 63
[See rule 75]

Statement to be submitted by Clearing or Forwarding Agent

Name

Address

PAN..... Mobile No..... E-mail address.....

Period: From To

S. No.	Date of Clearing or Forwarding	Detail of Consignor		Detail of Consignee		No. and date of delivery Note / Bill of lading/RR/ GR etc.	Description of Goods	No. of Packages	Weight	Value of Goods	Remarks
		Name and address	TIN	Name and address	TIN						

Declaration

I / We ----- declare that to the best of my / our knowledge, the information furnished in the above statement is true and correct.

Place.....

Date of issue.....

Signature
Name.....
Status with Seal.....”

[No.F.12(25)FD/Tax/11-145]
By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.587.- In exercise of the powers conferred by sub-section(5) of section 8 of the Central Sales Tax Act, 1956, (Act No. 74 of 1956), 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(44)FD/Tax/07-09 dated 17.04.2008 (as amended from time to time), with immediate effect, namely:-

AMENDMENT

In the said notification, for the existing expression "0.5% (half percent)", the expression "1 % (one percent)" shall be substituted.

[No.F.12(25)FD/Tax/11-146]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.588.- In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Act No.74 of 1956), the State Government hereby makes the following rules further to amend the Central Sales Tax (Rajasthan) Rules,1957, namely:-

1. Short title and commencement.- (1) These rules may be called the Central Sales Tax (Rajasthan) (Amendment) Rules, 2011.

(2) They shall come into force with effect from April 1, 2011.

2. Amendment in rule 4.- The existing rule 4 of the Central Sales Tax (Rajasthan) Rules, 1957, hereinafter referred to as the Said rules, shall be substituted by the following, namely:-

“Every dealer liable to pay tax under the Central Act shall submit a return of turnover in Form VAT-10 of the Rajasthan Value Added Tax Rules, 2006, in the manner and within such time as prescribed in the Rajasthan Value Added Tax Rules, 2006.”

3. Deletion of rule 4A.- The existing rule 4A of the said Rules shall be deleted.

4. Amendment in rule 16 A.- In existing rule 16A of the said rules, for the existing expression “along with return in Form CST- 1”, the expression “within thirty days from the end of quarter” shall be substituted.

5. Amendment in rule 16 B.- In existing clause (b) of rule 16 B of the said rules, for the existing expression “along with the return in Form CST- 1”, the expression “within thirty days from the end of quarter” shall be substituted.

6. Amendment in rule 17.- In existing sub-rule (2) of rule 17 of the said rules for the existing expression "attach to his return in Form CST-1" the expression the expression "furnish to his assessing authority within thirty days from the end of quarter" shall be substituted.

7. Amendment in rule 17F.- In existing sub-rule (1) of rule 17F of the said rules, the existing expression "along with the proof of payment of fee of Rupees one hundred for each book containing twenty five declaration forms" shall be deleted.

8. Deletion of Form CST- 1.- The Form CST- 1 appended to the said rules shall be deleted.

[No.F.12(25)FD/Tax/11-147]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.589.- In exercise of the powers conferred by sub-section (1) of section 8 of the Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988 (Act No. 14 of 1988), the State Government hereby makes the following rules further to amend the Rajasthan Tax on Entry of Motor Vehicles into Local Areas Rules, 1992, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Tax on Entry of Motor Vehicles into Local Areas (Amendment) Rules, 2011.

(2) They shall come into force from April 1, 2011.

2. Amendment of rule 3.- The existing rule 3 of the Rajasthan Tax on Entry of Motor Vehicles into Local Areas Rules, 1992, hereinafter referred to as the said rules, shall be substituted by the following, namely:-

"3. Condition for reduction in liability to tax.- (1) If any person importing a motor vehicle into the local areas of the State for own use, claims the reduced rate of tax under sub-section (2) of section 4 of the Act, he shall submit an application in writing to the Assistant Commissioner or the Commercial Taxes Officer having territorial jurisdiction over the area where he ordinarily resides, before registration of such motor vehicles into the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) along with proof of payment of amount of tax reduced in accordance with sub-section (2) of section 4 of the Act.

(2) The said officer, on being satisfied that the tax as per sub-section (2) of section 4 of the Act has been paid, shall issue a tax clearance certificate to such importer in Form TCC-1 appended to these rules."

3. Deletion of rule 4.- The existing rule 4 of the said rules, shall be deleted.

4. Substitution of Form ET-1.- For the existing Form ET-1 of the said rules, the following new form TCC-1 shall be substituted, namely:-

**“Form TCC-1
[see rule 3]
Tax Clearance Certificate**

**Original
Duplicate**

Date:

This is to certify that M/s has deposited the tax payable under the provisions of the Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988, reduced to the extent as provided in sub-section (2) of section 4 of the Act on import of the motor vehicle, details of which are as under:

1. Type of Motor Vehicle:
2. Name and address of the dealer from whom purchased:
3. Number and date of Invoice:
4. Amount paid/ payable to the selling dealer:
5. Amount of tax paid in the State/Union Territory of purchase of vehicle:
6. Purchase Value:
(as per clause (g) of sub-section 1 of section 2 of the Act)
7. Tax Payable:
(as per sub-section (2) of section 4 of the Act)
8. Amount of Tax Deposited
9. Date of deposit

**Signature of Assistant Commissioner/
Commercial Taxes officer with Seal”**

[No.F.12(25)FD/Tax/11-148]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.590.- 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 following class of entertainments from the entertainment tax chargeable under the said Act, with immediate effect, namely:-

- (i) exhibition of films through analog projector or digital projector in a cinema hall or multiplexes;
- (ii) cable service; and
- (iii) direct to home broadcasting service.

[No.F.12(25)FD/Tax/11-149]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.591.- 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 (Act No. 13 of 1999), and in supersession of this department's notification No. F.12(14) FD/Tax/2006-137, dated 08.03.2006 (as amended from time to time), the State Govt. hereby specifies that the tax payable by a dealer under the said Act in respect of the goods specified in Column 2 of the List given below, and brought into any local areas, for consumption or use or sale therein, shall be payable at such rate as has been shown against them in Column 3 of the said List, with immediate effect, namely:-

LIST

S. No.	Description of goods	Rate of tax (%)
1	2	3
1.	Sugar, Batasha, Mishri, Makhana and Sugar Toys	0.25
2.	Stainless Steel Ingots, Billets, Blooms, Flats and Flat bars	0.50
3.	Tin Plate	1.00
4.	Oil Seed (Excluding Til) and edible oil for manufacturing or refining.	1.00
5.	Air Conditioner and Refrigerator	8.00
6.	Mineral Water and water sold in sealed containers	4.00
7.	X - ray apparatus and equipments, medical imaging, diagnostic and therapeutic equipments.	1.00
8.	Parts and accessories of all types of motor vehicles (other than tractors) including two and three wheelers	4.00
9.	Opium (other than lanced poppy head)	1.50
10.	Suji and flour	2.00
11.	Optical fibre cable and Polyethylene Insulated Jelly Filled Telecommunication (PIJF) cables.	2.00
12.	All kinds of industrial fuels including petrol, gasoline, High speed diesel oil, Superior Kerosene Oil, LPG (including toluene, propene, butylene, butadine, ethylene, oxylene, mix-xylene, benzene), ATF (Aviation turbine fuel), Furnace oil, haxene (solvent oil), Naphtha, Lubricant (including lube oil, transformer oil, greases), Natural gas, petroleum jelly (including vaseline), Paraffin wax (including chlorinated paraffin wax), LSHS (low sulphur high stocks), CBFS (carbon black feed stock), Petroleum coke in any form, Mineral turpentine oil, Heavy alkylate, Matloye acetate, Remax, Revive, C - 9 known by whatever name.	3.00
13.	Light diesel oil	3.00
14.	Liquefied Natural Gas (LNG)	3.50
15.	Aerated water, all kinds of non - alcoholic drinks and beverages	4.00
16.	Ice - cream	4.00
17.	Tyre and tubes and flaps of two wheeler, three wheeler and four wheeler motor vehicles, or motor vehicles with more than four wheels, of jeep trailers.	4.00
18.	Coffee, cocoa	4.00
19.	Wireless reception instruments and apparatus, radios and radio gramophones, television. V.C.R., V.C.P., tape - recorders, transistors and parts and accessories thereof	4.00
20.	All kinds of electrical and electronic goods including electronic meters, FAX Machines, ATM, SIM cards and Smart Cards; and their parts and accessories.	4.00

21.	Aluminium structural, steel fabrication items including G.S. Stay Sets, insulators, pin insulators, switch fuse units and isolators.	4.00
22.	All kinds of telephone and parts thereof	4.00
23.	Television sets, washing machine, microwave oven	4.00
24.	Lubricants	4.00
25.	All kinds of paper and paper products including exercise books	4.00
26.	HDPE bags and plastic bags & sacks	4.00
27.	ACSR Conductors	4.00
28.	Transformers	4.00
29.	Hand pumps, their parts and accessories	4.00
30.	Computers and their accessories	4.00
31.	Dyes and dye - stuffs, textile auxiliaries including chemicals used in textile processing and starch	4.00
32.	Photocopiers	4.00
33.	Hydraulic Excavators (earth moving and mining machinery), mobile cranes and hydraulic dumpers	4.00
34.	Cement	4.00
35.	Bitumen	4.00
36.	Generating sets	4.00
37.	Tin Containers	4.00
38.	Explosives	4.00
39.	A.C. Pressure pipes	4.00
40.	Steel structurals and steels bars including Thermo- mechanically Treated Steel bars (TMT)	4.00
41.	Salt petre, gun powder, potash and explosives	4.00
42.	All types of sanitary goods and fittings, pipes and pipe fittings	4.00
43.	Ceramic and glazed tiles	4.00
44.	Glass and glass sheets	4.00
45.	Pan Masala (not zarda mixed)	4.00
46.	Weigh-bridges	8.00
47.	Lifts and elevators	8.00
48.	Marble cutting tools, gang saw, diamond bit	8.00
49.	Photographic films & photographic paper	8.00
50.	All kinds of firearms including parts and accessories thereof	8.00
51.	PP/ HDPE woven fabrics	4.00
52.	Tobacco, cigarettes, cheroots, cigars and cigarillos, zarda mixed pan masala including gutkha and churi	12.50

[No.F.12(25)FD/Tax/11-150]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)****NOTIFICATION
Jaipur, March 9, 2011**

S.O.592.- 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), and in supersession of this department's notification No. F.12(63) FD/Tax/2005-160 dated 31.03.2006 (as amended from time to time), the State Government hereby exempts from the tax payable under the said Act, with immediate effect, in respect of the goods specified in the List given below on the condition that the tax leviable under the Rajasthan

Value Added Tax Act, 2003 (Act No. 4 of 2003) in respect of such goods has been paid in the State,

LIST

S. No.	Description of goods
1.	Stainless Steel Ingots, Billets, Blooms, Flats and Flat bars
2.	Tin Plate
3.	Oil Seed (Excluding Til), and edible oil for manufacturing or refining.
4.	Air Conditioner and Refrigerator
5.	Mineral Water and water sold in sealed containers
6.	X - ray apparatus and equipments, medical imaging, diagnostic and therapeutic equipments.
7.	Parts and accessories of all types of motor vehicles (other than tractors) including two and three wheelers
8.	Opium (other than lanced poppy head)
9.	Suji and flour
10.	Optical fibre cable and Polyethylene Insulated Jelly Filled Telecommunication (PIJF) cables.
11.	All kinds of industrial fuels including petrol, gasoline, High speed diesel oil, Superior Kerosene Oil, LPG (including toluene, propene, butylene, butadine, ethylene, oxylene, mix-xylene, benzene), ATF (Aviation turbine fuel), Furnace oil, haxene (solvent oil), Naphtha, Lubricant (including lube oil, transformer oil, greases), Natural gas, petroleum jelly (including vaseline), Paraffin wax (including chlorinated paraffin wax), LSHS (low sulphur high stocks), CBFS (carbon black feed stock), Petroleum coke in any form, Mineral turpentine oil, Heavy alkylate, Matloye acetate, Remax, Revive, C - 9 known by whatever name.
12.	Light diesel oil
13.	Aerated water, all kinds of non - alcoholic drinks and beverages
14.	Ice - cream
15.	Tyre and tubes and flaps of two wheeler, three wheeler and four wheeler motor vehicles, or motor vehicles with more than four wheels, of jeep trailers.
16.	Coffee, cocoa
17.	Wireless reception instruments and apparatus, radios and radio gramophones, television, V.C.R., V.C.P., tape - recorders, transistors and parts and accessories thereof
18.	All kinds of electrical and electronic goods including electronic meters, FAX Machines, ATM cards, SIM cards and Smart Cards; and their parts and accessories.
19.	Aluminium structural, steel fabrication items including G.S. Stay Sets, insulators, pin insulators, switch fuse units and isolators.
20.	All kinds of telephone and parts thereof
21.	Television sets, washing machine, microwave oven
22.	Lubricants
23.	All kinds of paper and paper products including exercise books
24.	HDPE bags and plastic bags & sacks
25.	ACSR Conductors
26.	Transformers
27.	Hand pumps, their parts and accessories
28.	Computers and their accessories
29.	Dyes and dye - stuffs, textile auxiliaries including chemicals used in textile processing and starch
30.	Photocopiers
31.	Hydraulic Excavators (earth moving and mining machinery), mobile cranes and hydraulic dumpers

32.	Cement
33.	Bitumen
34.	Generating sets
35.	Tin Containers
36.	Explosives
37.	A.C. Pressure pipes
38.	Steel structurals and steel bars including Thermo- mechanically Treated Steel bars (TMT)
39.	Salt petre, gun powder, potash and explosives
40.	All types of sanitary goods and fittings, pipes and pipe fittings
41.	Ceramic and glazed tiles
42.	Glass and glass sheets
43.	Pan Masala (not zarda mixed)
44.	Weigh-bridges
45.	Lifts and elevators
46.	Marble cutting tools, gang saw, diamond bit
47.	Photographic films & photographic paper
48.	All kinds of firearms including parts and accessories thereof
49.	PP/ HDPE woven fabrics
50.	Tobacco, cigarettes, cheroots, cigars and cigarillos, zarda mixed pan masala including gutkha and churi

[No.F.12(25)FD/Tax/11-151]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.593.- In exercise of the powers conferred by section 3-A 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 orders that surcharge at the rate of 10 percent shall be charged on the stamp duty payable, on the instruments of conveyance, exchange, gift, settlement, partition, agreement to sale, composition, mortgage, release, power of attorney and lease of immovable property and agreement or memorandum of an agreement relating to giving authority or power to a promoter or a developer by whatever name called, for construction on, development of, any immovable property, under section 3 read with Schedule to the Act, for the purposes of development of infrastructure facilities and for financing the Municipalities and Panchayati Raj Institutions.

[No.F.12(25)FD/Tax/11-152]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.594.- 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 public interest so to do, hereby orders that stamp duty chargeable on the instrument of Bond under Article 14 of the Schedule shall be reduced to 2 percent.

[No.F.12(25)FD/Tax/11-153]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.595.- 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.12(28)FD/Tax/2007-158 dated 09-03-2007, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the gift deeds of immovable property executed in favour of father, mother, son, daughter, brother, sister, daughter-in-law, husband, wife, son's son, daughter's son, son's daughter or daughter's daughter shall be reduced to 2.5 percent.

[No.F.12(25)FD/Tax/11-154]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.596.- 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 public interest so to do, hereby remits the registration fee chargeable on the instrument of Exchange of agriculture land

executed in accordance with the provisions of section 48 of the Rajasthan Tenancy Act, 1955 and instrument of partition of ancestral agriculture land.

[No.F.12(25)FD/Tax/11-155]

By Order of the Governor,

Bhawani Singh Detha,
Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.597.- In exercise of the powers conferred by section 86 and 87 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), and section 74 of the Indian Stamp Act, 1899 (Central Act No. 2 of 1899), the State Government hereby makes the following rules further to amend the Rajasthan Stamps Rules, 2004, namely:-

- 1. Short title, extent and commencement.-** (1) These rules may be called the Rajasthan Stamp (Amendment) Rules 2011.
(2) They shall extend to whole of the State of Rajasthan
(3) They shall come into force with immediate effect.

2. Substitution of rule 29.- For the existing rule 29, of the said rules, the following shall be substituted, namely:-

"29. Discount.- Every Licensed vendor or ex-officio vendor who purchases judicial or non-judicial stamps from the Government on payment of ready money shall be allowed following discount, namely:-

S.No.	Stamps denomination	Discount
1.	Rs. 1 to 400	2%
2.	Rs. 401 and above	1%

3. Amendment of rule 58.- In sub-rule (1-A) of rule 58 of the said rules, after the existing clause (iii), the following new clauses (iv), (v) and (vi) shall be inserted, namely:-

- "(iv) rates recommended for land in the municipal areas shall not be less than the rates of reserve price determined by the concerned local authority under the relevant rules for that area.
(v) rates of land for Institutional and Industrial purposes, shall be separately determined.
(vi) rates of land for Institutional purposes shall not be less than the 1.5 times of rates of residential land and rates of land for Industrial purpose shall not be less than the rates of RIICO Industrial Area situated within radius of 5 kilometers of such land or the rate of residential land of that area, whichever is lower.

Explanation: For the purpose of this rules institutional purpose shall include the schools, colleges, universities, hospitals etc. and Industrial

purpose shall include the agriculture based industries, chemical and pharmaceutical industries, textiles industries, cement industries, plastic industries, glass industries, tourism industries etc.

[No.F.12(25)FD/Tax/11-156]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.598.- 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 public interest so to do, hereby orders that stamp duty on the instrument of conveyance relating to land for Institutional purpose or Industrial purpose (including land for tourism unit) for which rates are not recommended by the district level committee shall be reduced and charged as under:-

- (i) In case of institutional land, on the consideration specified in the instrument by the parties or on the valuation assessed at the rate of one and a half times of the rates recommended by the District Level Committee for the residential land in the area, whichever is higher.
- (ii) In case of industrial land (including land for tourism unit), on the valuation assessed at the rates recommend by the District Level Committee for the residential land in the area or at the rates of land of RIICO Industrial Area situated within a radius of 5 kilometers, whichever is lower:

Provided that if the amount of consideration specified in the instrument by the parties is more than the valuation assessed as above than the stamp duty shall be charged on the amount of consideration so specified.

- (iii) In all cases pending before Collector (stamps), stamp duty shall be reduced and charged as above but stamp duty already paid shall not be refunded.

[No.F.12(25)FD/Tax/11-157]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, March 9, 2011**

S.O.599.- In exercise of the powers conferred by sub-rule (2) of rule 58 of the Rajasthan Stamps Rules, 2004, the State Government, having considered the fact that the market value of the land in the State has substantially increased and having regard

to the fact that the rates recommended by the District Level Committee or the rate approved by the Inspector General of Stamps does not reflect the prevailing market value of the land, hereby orders that market rates of land recommended by the District Level Committee or the rates approved by the Inspector General of Stamps, as the case may be, shall be re-determined and increased with immediate effect, by 15% of land situated in all areas.

[No.F.12(25)FD/Tax/11-158]

By Order of the Governor,

Bhawani Singh Detha,

Deputy Secretary to the Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 9, 2011

S.O.600.- In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No.11 of 1951), the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts the agricultural tractor and combine harvester vehicles from the payment of tax payable under section 4 of the said Act.

[F.6(179)Trans/Tax/Hqrs/09/Pt II-1]

By order of the Governor

Mahendra Soni,

Deputy Secretary to the Govt.

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, March 9, 2011

S.O.601.- In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts the new stage carriage passenger vehicles, purchased after the date of this notification and registered before 31.3.2013 and plying exclusively on rural routes and other routes (as classified under the provisions of the Rajasthan Motor Vehicles Rules, 1990) from the payment of special road tax payable under section 4-B of the said Act for a period of two years from the date of their registration.

[F.6(179)Trans/Tax/Hqrs/09/Pt II-2]

By order of the Governor

Mahendra Soni,

Deputy Secretary to the Govt.

TRANSPORT DEPARTMENT**NOTIFICATION
Jaipur, March 9, 2011**

S.O.602.- In exercise of the powers conferred by sub-section (1) of section 3 read with section 4-E of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government being of the opinion that it is expedient in the public interest to do so, hereby exempts such vehicles the cost of which does not exceed Rs. 3.00 lacs, from the payment of surcharge payable under the said Act.

[F.6(179)Trans/Tax/Hqrs/09/Pt II-3]
By order of the Governor,

Mahendra Soni,
Deputy Secretary to Government

TRANSPORT DEPARTMENT**NOTIFICATION
Jaipur, March 9, 2011**

S.O.603.- In exercise of the powers conferred by Section 4-D of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), and in supersession of this department's notification No. F.6 (252) Pari/Tax/Hqrs/07/24A- 99, dated 25.02.2008, the State Government hereby, prescribes the rate of cess called Green tax for different class of vehicles as specified in column number 2 of the table given below, at the time as shown against them in column number 3 and at the rate specified against each in column number 4 thereof: -

S. No.	Class of the Vehicle	Time	Rate of cess (in Rupees)
1	2	3	4
1	Non-transport vehicle (a) two wheelers (b) other than two wheelers	at the time of registration under section 41, or assignment under section 47 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) and thereafter at the time of renewal of certificate of registration under sub-section (10) of section 41 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988).	250.00 500.00
2	Transport vehicle	at the time of registration under section 41, or assignment under section 47 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) and thereafter at the time of renewal of fitness certificate under section 56 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988).	

(a) Three wheeled passenger and goods vehicles	200.00
(b) other than 3 wheeled passenger and goods vehicles	500.00

[No. F6(179)Pari/Tax/HQ/09/24B]

By order of the Governor,

Mahendra Soni,

Deputy Secretary to Government

TRANSPORT DEPARTMENT**NOTIFICATION****Jaipur, March 9, 2011**

S.O.604.- In exercise of the powers conferred by section 4-E of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby prescribes the rate of surcharge on the tax payable under sections 4, 4-B and 4-C of the said Act for different class of vehicles as specified in column number 2 of the table given below, at the rate specified against each in column number 3 thereof :-

Table

S.No	Description of Class of motor vehicle	Rate of surcharge
1	2	3
1	Vehicles paying one time tax/ lumpsum tax	10% of the tax payable
2	Vehicles paying other than one time tax/ lumpsum tax	5% of the tax payable

[No. F.6(179)Pari/Tax/HQ/09/26]

By order of the Governor,

Mahendra Soni,

Deputy Secretary to Government

Government Central Press, Jaipur.