

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**Jaipur, March 06, 2013**

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(11)FD/Tax/2013-104 to 118 and No. F.6(179)Trans/Tax/Hq/13 dated March 06, 2013.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, March 06, 2013**

**S.O.238.-** 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, 2013.

(2) Clause (i) of rule 2, rule 3, 4, 12, 13, 14, 17 and 18 of these amendment rules shall come into force with effect from 01.04.2013 and all other rules of these amendment rules shall come into force with effect from 01.05.2013.

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

- (i) in sub-rule (2), for the existing expression "within fifteen days of the last date for filing of such return(s)," the expression "within fifteen days of the last date for filing of such return(s) and in case the return(s) is filed after the last date of filing of return(s), within fifteen days of the filing of such late return(s)," shall be substituted.
- (ii) in sub-rule (3) for the existing expression "challan in Form VAT-37", the expression "e-challan" shall be substituted.

**3. 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 subject to a maximum of rupees twenty five thousand, in case the dealer is required to pay tax for each month or part thereof under section 20 of the Act;
- (ii) rupees fifty per day subject to a maximum of rupees one thousand, in case there is no turnover of the dealer during the period under return; and

- (iii) rupees fifty per day subject to a maximum of rupees five thousand, in all other cases.”

**4. Substitution of rule 21.-** The existing rule 21 of the said rules, shall be substituted by the following, namely:-

**“21. Declaration Forms.-** (1) A dealer, who claims partial or full exemption from payment of tax on sale of goods,-

- (i) to another dealer or person in the State, shall furnish to his assessing authority such declaration Form or Certificate, as the case may be, required to be furnished under the relevant notification or these rules, up to the due date of filing of annual return or audit report, as the case may be;
- (ii) in the course of export of those goods out of the territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No.74 of 1956), shall furnish a duly filled in and signed declaration in Form VAT-15 obtained from the exporter, to his assessing authority, up to the due date of filing of annual return or audit report, as the case may be:

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

Provided further that for the assessment completed up to September 30, 2012, the dealer may furnish the declaration Forms or certificates up to June 30, 2013.

(2) For obtaining declaration Form VAT-15, the dealer shall submit an initial application to his assessing authority, electronically through the Official Website of the Department in the manner as provided therein.

(3) On receipt of such application, the assessing authority, subject to the provisions of sub-rule (4) and subject to compliance of notice issued under sub-section (2) of section 91 of the Act, if any, shall grant permission to the dealer to generate declaration Form VAT-15 electronically through the Official Website of the Department, and intimation of such permission shall be communicated to the dealer, through the Official Website of the Department.

(4) The assessing authority shall reject the application submitted under sub-rule (2), where,-

- (a) the applicant dealer has failed to comply with an order demanding initial or additional security under section 15 of the Rajasthan Value Added Tax Act, 2003 and/or under sub-section (2A) of section 7 and / or under sub-section (3A) of section 7 of the Central Sales Tax Act, 1956; or
- (b) the applicant dealer does not require the declaration Forms applied for; or

- (c) the applicant dealer has not made proper use of Forms previously obtained by him; or
- (d) the applicant dealer has failed to make payment of any outstanding demand(s) under the Rajasthan Value Added Tax Act, 2003 and / or the Central Sales Tax Act, 1956 and/or the the Rajasthan Sales Tax Act, 1994 and / or the Rajasthan Sales Tax Act, 1954; or
- (e) the applicant dealer has failed to pay tax or any other sum due under the provisions of the Rajasthan Value Added Tax Act, 2003 and / or the Central Sales Tax Act, 1956, within the time prescribed under the said Act; or
- (f) the applicant dealer has failed to furnish any return or returns in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 for the immediately preceding two years; or
- (g) the verification of facts and statements made in the application of registration in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 has not been made;

However, the Commissioner or any officer authorized by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may direct the assessing authority to grant permission under sub-rule (3) subject to such conditions as may be considered reasonable.

(5) After grant of permission for generation of declaration in Form VAT-15, the dealer shall submit a subsequent application for generation of declaration Form VAT-15 through the Official Website of the Department in the manner as provided therein.

(6) After submission of application as provided in sub-rule (5), the system shall generate duly filled in declaration Form VAT-15, subject to the provisions of sub-section (7), separately for each transaction.

(7) The system shall not generate declaration Form VAT-15, after the grant of permission under sub-rule (3) for generation of declaration Form VAT-15 electronically, where the dealer fails to,-

- (i) make payment of any outstanding demand(s) under the Rajasthan Value Added Tax Act, 2003 and/ or the Central Sales Tax Act, 1956 and / or the Rajasthan Sales Tax Act, 1994 and / or the Rajasthan Sales Tax Act, 1954; or
- (ii) pay tax or any other sum due under the provisions of the Rajasthan Value Added Tax Act, 2003 and/ or the Central Sales Tax Act, 1956 within the time prescribed under the said Act; or
- (iii) furnish any return or returns in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956 for the immediately preceding two years.

The dealer shall be allowed to generate the declaration Form VAT-15 only after fulfillment of above requirements. However, the Commissioner or any officer authorized by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may dispense with the above requirements, and permit the assessing authority to allow the dealer to generate such forms in such numbers, subject to such conditions and restrictions as may be considered reasonable.

(8) Where any dealer, after generation of declaration Form VAT-15 discovers that he has filled in incorrect particulars or any other information at the time of generating the declaration mentioned above, and intends to rectify the same, he shall submit an application to his assessing authority within sixty days of the generation of such declaration form, mentioning therein the incorrect particulars or any other information furnished by him which he wants to rectify and the correct particulars or any other information in respect thereof. Such application shall be accompanied with a printed copy of such declaration, along with an undertaking in the form of an affidavit mentioning therein the particulars of transactions for which the declaration was generated and the statement that he has not issued the printed copy of such declaration to any person including the selling dealer and in case of any loss to the State exchequer, he shall indemnify the same to the State Government along with the interest and penalty, if any. The assessing authority on receipt of such application along with affidavit of undertaking, on being satisfied shall cancel the print out of declaration submitted by the dealer along with the application and shall keep the application along with cancelled print out of declaration and undertaking of indemnity on the record of the dealer. The assessing authority shall cancel such declaration in the system through the computer network.

(9) No registered dealer who has generated the declaration Form(s) through the Official Website of the Department shall either directly or otherwise, transfer the same to any other person except for the lawful purpose.

(10) Every registered dealer shall keep the declaration Form(s) generated by him through the Official Website of the Department, in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority or the officer authorized by the Commissioner in this behalf, and shall issue public notice of such theft, loss or destruction, and take such further action(s) as directed by the assessing authority or the officer authorized.

(11) The dealer who reports theft, loss or destruction from his custody of any declaration Form(s) generated by him through the Official Website of the Department, shall be required to furnish security by way of an indemnity bond in Form VAT-65 against any possible misuse of the form, and when any form duly completed and signed by the dealer is reported to have been stolen, lost or destroyed while in transit between the purchasing dealer and the selling dealer or between the selling dealer and the assessing authority, the purchasing dealer or the selling dealer, as the case may be, shall be required to furnish an indemnity bond as aforesaid.

(12) Where an indemnity bond under sub-rule (11) is to be furnished by the selling dealer, it shall be of such amount as the assessing authority having regard to the circumstances of the case may decide and shall be furnished within such period as may be specified by the assessing authority.

(13) Before furnishing declaration Form to the selling dealer, the purchasing dealer or his business manager or any person specifically authorized by him in this behalf shall affix his signature in the space provided in the Form for this purpose. Thereafter the purchasing dealer shall retain the counterfoil of the form and the other two portions marked "original" and "duplicate" shall be handed over by him to the selling dealer. The selling registered dealer shall retain with him the portion marked 'duplicate' and shall furnish to his assessing authority, the portion marked 'original' of the form 'VAT-15' received by him along with the evidence of export of goods.

(14) No purchasing dealer shall furnish and no selling dealer shall accept a declaration Form, which is,-

- (i) forged or fake, or not generated through the Official Website of the Department; or
- (ii) reported stolen, lost or destroyed under sub-rule (10); or
- (iii) cancelled under sub-rule (8).

(15) Notwithstanding anything contained above, declaration Form(s) VAT-15 for the period prior to 01.04.2011 may be obtained in such manner which was in force in that period."

**5. Amendment of rule 27.-** In clause (aaaa) of sub-rule (1) of rule 27 of the said rules, the existing expression "part-B of" shall be deleted.

**6. Substitution of rule 39.-** The existing rule 39 of the said rules, shall be substituted by the following, namely:-

**"39. Mode of payment of tax, demand or other sum.-** (1) Unless otherwise notified by the State Government, payment of tax, demand or other sum shall be made by a dealer or person through Electronic Government Receipt Accounting System, hereinafter referred to as 'e-GRAS', in the manner as provided therein.

(2) The class of dealers as may be notified by the State Government shall make payment of tax, demand or other sum electronically through the e-GRAS in the manner as provided therein.

(3) The subsidy, if any, disbursed under the Rajasthan Investment Promotion Scheme-2010 or under any customized package by the State Government, and disbursed by the Commercial Taxes Department of the State Government, shall be adjusted against the tax payable through a challan in Form VAT-37B. The date of deposit shall be deemed to be the date on which adjustment has been made by the treasury.

(4) Notwithstanding anything contained in sub-rule (1), (2) and (3) above, where any amount of tax, demand or other sum payable under the Act or the rules or any notification, to the assessing authority or the in-charge of a check post or a Flying Squad or to any other officer authorized

under sub-section (4) of section 76 of the Act, such amount may be accepted by such authority or the in-charge or officer or a Junior Commercial Taxes Officer and a receipt in Form VAT-38 shall be issued to the depositor.

(5) Notwithstanding anything contained in sub-rule (1) to (4) above, a registered dealer shall deposit the amount of tax to a contractor, in respect of goods specified under clause (8) of section 2 and livestock at a particular check post or for a specified area, where the Commissioner has permitted such contractor to collect tax under section 77, and such registered dealer shall obtain a receipt in Form VAT-39 from such contractor.

(6) The date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS.”

**7. Deletion of rule 39A.-** The existing rule 39A of the said rules shall be deleted.

**8. Amendment of rule 40.-** In clause (a) of sub-rule (5) of rule 40 of the said rules, for the existing expression “a challan in Form VAT-37”, the expression “e-challan” shall be substituted.

**9. Amendment of rule 40A.-** In sub-rule (5) of rule 40A of the said rules, for the existing expression “a challan in Form VAT-37”, the expression “e-challan” shall be substituted.

**10. Amendment of rule 44.-** In clause (i) of rule 44 of the said rules, for the existing expression “a challan in Form VAT-37”, the expression “e-challan” shall be substituted.

**11. Amendment of rule 45.-** In rule 45 of the said rules, for the existing expression “Part IV of the challan in Form VAT-37”, the expression “e-challan” shall be substituted.

**12. Amendment of rule 69.-** In clause (i) of sub-rule (1) of rule 69 of the said rules, for the existing expression “ten years”, the expression “seven years” shall be substituted.

**13. Substitution of Form VAT-23A.-** The existing Form VAT-23A appended to the said rules, shall be substituted by the following, namely:-

**“FORM VAT-23A**

[See Rule 27(1) (a), 28(3) & 29 (2)]

**Order for Electronic Refund**

To,

The Central Refund Officer,  
Commercial Taxes Department,  
Rajasthan, Jaipur.

Refund Order No 

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1. Name of Dealer 

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2. Registration No. (TIN) 

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3. Address

Building No./ Name																								
Area, Town and city																								
District (State)																								
Pin Code							e-mail ID																	
Alternate e-mail ID																								
Telephone Number (s)							FAX No.																	

4. Details of Bank:

4.1 Name of the Bank in which refund is sought																								
4.2 Name of the Branch																								
4.3 Account No.																								
4.4 Account Type																								
4.5 IFSC No. of Branch																								

5. Amount of refund allowed and reason (s) thereof

a. As per assessment order.-

i. Period from  to

ii. Date of order, if any DD/MM/YYYY

or / and

b. As a result of order of competent officer / authority / court.-

i. Name of Authority

ii. Date of order DD/MM /YYYY

It is certified that the amount of refund has been entered at S.No.....of Demand and Collection register for the year.....

It is also certified that the tax, penalty, or interest for which the refund is given, has been credited in the Bank /treasury vide challan No.....dated.....and entered in RCR at S.No.....

It is further certified that no refund order regarding the sum now in question has previously been granted and this order of refund has been entered in the file of M/s..... for the period.....under my signature.

Seal of the Office

Signature of Issuing Authority  
Name of Issuing Authority

Copy forwarded to M/s.....for information and bank reconciliation.

Seal of the Office

Signature of Issuing Authority  
Name of Issuing Authority"

**14. Substitution of Form VAT-23B.-** The existing Form VAT-23B appended to the said rules, shall be substituted by the following, namely:-

**“FORM VAT-23B**

[See Rule 27 (1) (aa)]

**Form for refund of amount to be reimbursed electronically by the Bank**

To,

The Manager,  
State Bank of Bikaner and Jaipur.

Please transfer the amount mentioned in column number 6, to the bank account of the dealer / person whose name is mentioned in column number 2, as per the details of bank mentioned in column number 9 to 11 of the table given below:-

**Table**

S. No.	Name of the dealer	TIN	Refund Order No	Designation of the authority who has issued order for refund	Details of Refund			Details of Bank		
					Amount	Date of order	Period of refund	Name of Bank	Account No.	Indian Financial System Code (IFSC)
1	2	3	4	5	6	7	8	9	10	11

Name of Central Refund Officer  
Commercial Taxes, Rajasthan, Jaipur.

Copy to the Treasury Officer..... treasury with a request to adjust the amount in the Treasury under VAT Deduct Refunds.

Name of Central Refund Officer  
Commercial Taxes, Rajasthan, Jaipur.

**Note:** This form should be digitally signed by Central Refund Officer.”

**15. Deletion of Form VAT-37.-** The existing Form VAT-37 appended to the said rules shall be deleted.

**16. Deletion of Form VAT-37A.-** The existing Form VAT-37A appended to the said rules shall be deleted.

**17. Amendment in Form VAT-37B.-** In Part-II of Form VAT-37B appended to the said rules, the existing expression,

“2040- बिक्री व्यापार इत्यादि पर कर  
800-अन्य व्यय  
(002) राजस्थान इन्वेस्टमेन्ट प्रमोशन पॉलिसी  
12-अनुदान/अनुदान सहायता आयोजना (Plan)”

appearing against serial number 5 shall be deleted.

**18. Deletion of Form VAT-37C.-** The existing Form VAT-37C appended to the said rules shall be deleted.

**19. Substitution of Form VAT-45A.-** The existing Form VAT-45A appended to the said rules, shall be substituted by the following, namely:-



**“FORM VAT-45A**

[See Rule 27]

**Statement of refund made electronically**

S. No.	Name of Dealer / Person	RC No. (TIN), if any	Refund Order No	Date of Order	Date of Refund	Designation of the authority who has issued order for refund	Major Head	Sub-Major Head	Minor Head	Sub Head	Bank CIN	Amount (in Rs.)
1	2	3	4	5	6	7	8	9	10	11	12	13

Signature of Bank Official,  
Designation and Seal”

[F.12(11)FD/Tax/2013-104]  
By order of the Governor,

(Aditya Pareek)  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.239.-** 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, 2013.

(2) Rule 2, 3, 12, 13 and 14 of these amendment rules shall come into force with effect from 01.05.2013 and all other rules of these amendment rules shall come into force with effect from 01.04.2013.

**2. Substitution of rule 6B.-** The existing rule 6B of the Central Sales Tax (Rajasthan) Rules, 1957, hereinafter referred to as the said rules, shall be substituted by the following, namely:-

**“6B. Mode of payment of tax, demand or other sum.-** (1) Unless otherwise notified by the State Government, payment of tax, demand or other sum shall be made by a dealer through Electronic Government Receipt Accounting System, hereinafter referred to as ‘e-GRAS’, in the manner as provided therein.

(2) The class of dealers as may be notified by the State Government shall make payment of tax, demand or other sum electronically through the e-GRAS in the manner as provided therein.

(3) The date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS.”

**3. Deletion of rule 6C.-** The existing rule 6C of the said rules shall be deleted.

**4. Substitution of rule 17.-** The existing rule 17 of the said rules, shall be substituted by the following, namely:-

**“17. Declaration Forms/Certificates.-** (1) A registered dealer, who purchases goods from another registered dealer on payment of tax at the rate applicable under sub-section (1) of section 8 of the Central Sales Tax Act, 1956 for the purpose specified in his certificate of registration, shall retain the counterfoil of the Form ‘C’ and furnish the other two portions marked ‘original’ and ‘duplicate’, to the selling registered dealer. For the purpose of claiming concessional rate of tax, the selling dealer, shall furnish to his assessing authority, the portion marked ‘original’ of the form ‘C’ received by him and the portion marked ‘duplicate’ shall be retained by him.

(2) In the case of a first sale in course of inter-State trade or commerce, a certificate in Form ‘E-I’ prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be issued by the selling dealer. He shall retain the counterfoil of the form with himself and furnish the other two portions marked ‘original’ and ‘duplicate’, to the purchasing registered dealer. For the purpose of claiming exemption from tax on subsequent sale under sub-section (2) of section 6 of the Central Sales Tax Act, 1956, the selling dealer shall furnish to his assessing authority,-

- (a) the portion marked ‘original’ of the form ‘E-I’ received by him, from the dealer from whom he purchased the goods; and
- (b) the original of Declaration Form ‘C’ received from the registered dealer to whom he sold the goods, if applicable.

(3) In the case of any subsequent sale effected by transfer of documents of title to the goods in a series of sales referred to in sub-section (2) of section 6 of the Central Sales Tax Act, 1956, the certificate in form ‘E-II’ prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, shall be used. The transferor shall retain the counterfoil with himself and furnish the portions marked ‘original’ and ‘duplicate’ to the registered dealer to whom he affects such subsequent sale. For the purpose of claiming exemption from tax on subsequent sale under sub-section (2) of section 6 of the Central Sales Tax Act, 1956, the selling dealer shall furnish to his assessing authority,-

- (a) the portion marked ‘original’ of the form ‘E-II’ received by him, from the dealer from whom he purchased the goods; and
- (b) the original of Declaration Form ‘C’ received from the registered dealer to whom he sold the goods, if applicable.

(4) Any registered dealer, who receives goods by transfer from outside the State from any other place of his business or from his agent or principal, as the case may be, shall retain the counterfoil of the form ‘F’ and furnish the other two portions marked ‘original’ and ‘duplicate’, to the transferor. The transferor shall retain with him the portion marked ‘duplicate’ and shall furnish to his assessing authority, the portion marked ‘original’ of the form ‘F’ along with the evidence of dispatch of goods for the purpose of claiming exemption from tax.

(5) A registered dealer, who purchases goods from another registered dealer for sale in the course of export of those goods out of the

territory of India within the meaning of sub-section (3) of section 5 of the Central Sales Tax Act, 1956 (Act No.74 of 1956), shall retain the counterfoil of the Form 'H' and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. The selling registered dealer shall retain with him the portion marked 'duplicate' and shall furnish to his assessing authority, the portion marked 'original' of the form 'H' received by him along with the evidence of export of goods.

(6) A registered dealer, for the purpose of setting up, operation, maintenance manufacture, trading, production, processing, assembling, repairing, reconditioning, re-engineering, packaging or for use as packing material or packing accessories in a unit located in any special economic zone or for development, operation and maintenance of special economic zone by the developer of the special economic zone who has been authorized to establish such unit or to develop, operate and maintain such special economic zone by the authority specified by the Central Government in this behalf, for purchase of goods of such class or classes of goods as specified in his certificate of registration from another registered dealer, shall retain the counterfoil of the Form 'I' and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. For the purpose of claiming exemption from tax, the selling dealer, shall furnish to his assessing authority, the portion marked 'original' of the form 'I' received by him and the portion marked 'duplicate' shall be retained by him.

(7) Any official, personnel, consular or diplomatic agent of-

- (i) any foreign diplomatic mission or consulate in India; or
- (ii) the United Nations or any other international body,

entitled to privileges under any convention or agreement to which India is a party or under any law for the time being in force, purchases goods for himself or for the purposes of such mission, consulate, United Nations or other body shall retain the counterfoil of the Form 'J' and furnish the other two portions marked 'original' and 'duplicate', to the selling registered dealer. For the purpose of claiming exemption from tax, the selling dealer, shall furnish to his assessing authority, the portion marked 'original' of the form 'J' received by him and the portion marked 'duplicate' shall be retained by him.

(8) Declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as prescribed under rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957, may be obtained by the dealer electronically after submitting an initial application to his assessing authority through the Official Website of the Department in the manner as provided therein.

(9) On receipt of such application, the assessing authority, subject to the provisions of sub-rule (10) and subject to compliance of notice issued under sub-section (2) of section 91 of the Rajasthan Value Added Tax Act, 2003, if any, shall grant permission to the dealer to generate declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, electronically through the Official Website of the Department, and intimation of such permission shall be communicated to the dealer through the Official Website of the Department.

(10) The assessing authority shall reject the application submitted under sub-rule (8), where,-

- (a) the applicant dealer has failed to comply with an order demanding initial or additional security under sub-section (2A) of section 7 and / or under sub-section (3A) of section 7 of the Central Sales Tax Act, 1956 and/or under section 15 of the Rajasthan Value Added Tax Act, 2003; or
- (b) the applicant dealer does not require the declaration Forms or Certificates applied for; or
- (c) the applicant dealer has not made proper use of Forms or certificates previously obtained by him; or
- (d) the applicant dealer has failed to make payment of any outstanding demand(s) under the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 and / or the Rajasthan Sales Tax Act, 1994 and / or the Rajasthan Sales Tax Act, 1954; or
- (e) the applicant dealer has failed to pay tax or any other sum due under the provisions of the Central Sales Tax Act, 1956 and / or the Rajasthan Value Added Tax Act, 2003 within the time prescribed under the said Act; or
- (f) the applicant dealer has failed to furnish any return or returns in accordance with the provisions of the Central Sales Tax Act, 1956 and the Rajasthan Value Added Tax Act, 2003 for the immediately preceding two years; or
- (g) the verification of facts and statements made in the application of registration, in accordance with the provisions of the Rajasthan Value Added Tax Act, 2003 has not been made,

However, the Commissioner or any officer authorized by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may direct the assessing authority to grant permission under sub-rule (9) subject to such conditions as may be considered necessary.

(11) After grant of permission for generation of declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, the dealer shall submit a subsequent application for generation of declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, through the Official Website of the Department in the manner as provided therein.

(12) After submission of application as provided in sub-rule (11), duly filled in declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, shall be generated through the official website of the Department, subject to the provisions of sub-rule (13).

(13) The system shall not generate Declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, where the dealer fails to-

- (i) make payment of any outstanding demand(s) under the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 and / or the Rajasthan Sales Tax Act, 1994 and / or the Rajasthan Sales Tax Act, 1954; or

- (ii) pay tax or any other sum due under the provisions of the Central Sales Tax Act, 1956 and/or the Rajasthan Value Added Tax Act, 2003 within the time prescribed under the said Act; or
- (iii) furnish any return or returns in accordance with the provisions of the Central Sales Tax Act, 1956 and the Rajasthan Value Added Tax Act, 2003 for the immediately preceding two years;

and he shall be allowed to generate the declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, only after fulfillment of above requirements. However, the Commissioner or any officer authorized by the Commissioner in this behalf, in any particular case, if satisfied that the interest of the State revenue so requires, may dispense with the above requirements, and permit the assessing authority to allow the dealer to generate such forms in such numbers, subject to such conditions and restrictions as may be considered necessary.

(14) Where any dealer, after generation of declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H, as the case may be, discovers that he has filled in incorrect particulars or any other information at the time of generating the declaration / certificate mentioned above, and intends to rectify the same, he shall submit an application to his assessing authority within sixty days of the generation of such declaration / certificate, mentioning therein the incorrect particulars or any other information furnished by him, which he wants to rectify and the correct particulars or any other information in respect thereof. Such application shall be accompanied with a printed copy of such declaration / certificate, along with an undertaking in the form of an affidavit mentioning therein the particulars of transactions for which the declaration / certificate was generated and the statement that he has not issued the printed copy of such declaration / certificates to any person including selling dealer and in case of any loss to the State exchequer he shall indemnify the same to the State Government along with the interest and penalty, if any. The assessing authority on receipt of such application along with affidavit of undertaking and on being satisfied shall cancel the print out of declaration / certificate submitted by the dealer along with the application and shall keep the application along with cancelled print out of declaration / certificate and undertaking of indemnity on the record of the dealer. The assessing authority shall cancel such declaration / certificate in the system through the computer network.

(15) No registered dealer who has generated the declaration Form(s) or Certificate (s) through the Official Website of the Department shall either directly or otherwise, transfer the same to any other person except for the lawful purpose.

(16) Every registered dealer shall keep the declaration Form(s) or Certificate (s) generated by him through the Official Website of the Department, in safe custody and shall be personally responsible for the loss of Government revenue, if any, directly or indirectly from any theft, loss or destruction thereof. If any such form is stolen, lost or destroyed, the dealer shall immediately report the fact to his assessing authority or the officer

authorized by the Commissioner in this behalf, and shall issue public notice of such theft, loss or destruction, and take such further action(s) as provided under the Central Sales Tax (Registration & Turnover) Rules, 1957.

(17) Before furnishing declaration Form or Certificate to the selling dealer, the purchasing dealer or his business manager or any person specifically authorized by him in this behalf shall affix his signature in the space provided in the Form for this purpose.

(18) No purchasing dealer shall furnish and no selling dealer shall accept a declaration Form / certificate, which is-

- (i) forged or fake, or not generated through the Official Website of the Department; or
- (ii) reported stolen, lost or destroyed under sub-rule (16); or
- (iii) cancelled under sub-rule (14).

(19) Notwithstanding anything contained above, Declaration in Form-C or Form-F or Form-I or the Certificates in Form E-I or Form E-II or Form-H for the period prior to 01.04.2011 may be obtained in such manner which was in force in that period.”

**5. Deletion of rule 17B.-** The existing rule 17B of the said rules shall be deleted.

**6. Deletion of rule 17C.-** The existing rule 17C of the said rules shall be deleted.

**7. Deletion of rule 17D.-** The existing rule 17D of the said rules shall be deleted.

**8. Deletion of rule 17E.-** The existing rule 17E of the said rules shall be deleted.

**9. Deletion of rule 17F.-** The existing rule 17F of the said rules shall be deleted.

**10. Deletion of Form CST-3.-** The existing Form CST-3 appended to the said rules shall be deleted.

**11. Deletion of Form CST-4.-** The existing Form CST-4 appended to the said rules shall be deleted.

**12. Deletion of Form CST-5.-** The existing Form CST-5 appended to the said rules shall be deleted.

**13. Deletion of Form CST-5A.-** The existing Form CST-5A appended to the said rules shall be deleted.

**14. Deletion of Form CST-5B.-** The existing Form CST-5B appended to the said rules shall be deleted.

**15. Deletion of Form CST-9.-** The existing Form CST-9 appended to the said rules shall be deleted.

**16. Deletion of Form CST-9A.-** The existing Form CST-9A appended to the said rules shall be deleted.

**17. Deletion of Form CST-9B.-** The existing Form CST-9B appended to the said rules shall be deleted.

**18. Deletion of Form CST 10.-** The existing Form CST-10 appended to the said rules shall be deleted.

**19. Deletion of Form CST-13.-** The existing Form CST-13 appended to the said rules shall be deleted.

[F.12(11)FD/Tax/2013-105]  
By order of the Governor,

(Aditya Pareek)  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.240.-** In exercise of the powers conferred by section 44 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No.9 of 1996), the State Government hereby makes the following rules further to amend the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1997, namely:-

**1. Short title and commencement.-** (1) These rules may be called the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) (Amendment) Rules, 2013.

(2) They shall come into force with effect from 01.05.2013.

**2. Amendment of rule 6.-** In sub-rule (4) of rule 6 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1997, hereinafter referred to as the said rules, for the existing expression "challan in Form LTH-4", the expression "e-challan" shall be substituted.

**3. Substitution of rule 7.-** The existing rule 7 of the said rules, shall be substituted by the following, namely:-

**"7. Mode of payment of tax, demand or other sum.-** (1) Unless otherwise notified by the State Government, payment of tax, demand or other sum shall be made by a hotelier through Electronic Government Receipt Accounting System, hereinafter referred to as 'e-GRAS', in the manner as provided therein.

(2) The class of hoteliers as may be notified by the State Government shall make payment of tax, demand or other sum electronically through the e-GRAS in the manner as provided therein.

(3)The date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS."

**4. Deletion of Form LTH-4.-** The existing Form LTH-4 appended to the said rules shall be deleted.

**5. Deletion of Form LTH-4A.-** The existing Form LTH-4A appended to the said rules shall be deleted.

**6. Deletion of Forms LTH-5.-** The existing Form LTH-5 appended to the said rules shall be deleted.

[F.12(11)FD/Tax/2013-106]

By order of the Governor,

(Aditya Pareek)

Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.241.-** In exercise of the powers conferred by section 43 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No.13 of 1999), the State Government hereby makes the following rules further to amend the Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999, namely:-

**1. Short title and commencement.-** (1) These rules may be called the Rajasthan Tax on Entry of Goods into Local Areas (Amendment) Rules, 2013.

(2) They shall come into force with effect from 01.05.2013.

**2. Amendment of rule 3.-** The existing sub-rule (3) of rule 3 of the Rajasthan Tax on Entry of Goods into Local Areas rules, 1999, hereinafter referred to as the said rules, shall be substituted by the following, namely:-

“(3) Each application for registration shall be accompanied by e-challan of rupees one hundred and such additional sum as is required to cover the additional places of business at the rate of rupees twenty five for each additional place of business.

**3. Substitution of rule 8.-** The existing rule 8 of the said rules, shall be substituted by the following, namely:-

**“8. Mode of payment of tax, demand or other sum.-** (1) Unless otherwise notified by the State Government, payment of tax, demand or other sum shall be made by a dealer through Electronic Government Receipt Accounting System, hereinafter referred to as ‘e-GRAS’, in the manner as provided therein.

(2) The class of dealers as may be notified by the State Government shall make payment of tax, demand or other sum electronically through the e-GRAS in the manner as provided therein.

(3)The date of payment of tax, demand or other sum shall be deemed to be the date of deposit as shown in the e-GRAS.”

**4. Amendment of rule 9.-** In sub-rule (3) of rule 9 of the said rules, for the existing expression “challan in Form ETLA-21”, the expression “e-challan” shall be substituted.

**5. Deletion of Form ETLA-21.-** The existing Form ETLA-21 appended to the said rules shall be deleted.

**6. Deletion of Form ETLA-22.-** The existing Form ETLA-22 appended to the said rules shall be deleted.



**7. Deletion of Forms ETLA-25.-** The existing Form ETLA-25 appended to the said rules shall be deleted.

[F.12(11)FD/Tax/2013-107]

By order of the Governor,

(Aditya Pareek)

Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, March 06, 2013**

**S.O.242.-** 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 public interest so to do, hereby makes the following amendment in Schedule-I appended to the said Act, with immediate effect, namely: -

**AMENDMENT**

In Schedule I appended to the said Act, after the existing serial number 136 and entries thereto the following new serial number and entries thereto shall be added, namely:-

137.	Cumin seed, aniseed, turmeric, dry chillies, dhaniya, methi, ajwain, suwa, asaliya, kathodi.	when sold in a form other than powder or crushed or paste form.
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[F.12(11)FD/Tax/2013-108]

By order of the Governor,

(Aditya Pareek)

Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, March 06, 2013**

**S.O.243.-** 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 amendment in Schedule II appended to the said Act, namely:-

**AMENDMENT**

In Schedule II appended to the said Act, in column number 2 against serial number 34, for the existing expression "babool, mango or sheesham", the expression "babool, mango, sheesham, chandan, kadamb or kem" shall be substituted, with immediate effect.

[F.12(11)FD/Tax/2013-109]

By order of the Governor,

(Aditya Pareek)

Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.244.-** 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 number F. 12 (84) FD/Tax/2009-45 dated 30.07.2009, namely:-

**AMENDMENT**

In the said notification,-

- (i) for the existing expression "timber of babool, mango or sheesham", the expression "timber of babool, mango, sheesham, chandan, kadamb or kem" shall be substituted, with immediate effect.
- (ii) in the declaration appended to the said notification for the existing expression "timber of babool/mango/sheesham", the expression "timber of babool/mango/ sheesham/chandan/ kadamb/ kem" shall be substituted, with immediate effect.

[F.12(11)FD/Tax/2013-110]

By order of the Governor,

**(Aditya Pareek)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.245.-** 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, namely:-

**AMENDMENTS**

1. In schedule IV appended to the said Act,-
  - (i) in column number 2 against serial number 106, for the existing expression "Processed meat, poultry and fish", the following expression shall be substituted, with immediate effect, namely:-

"Processed or preserved-

    - (a) meat;
    - (b) poultry; and
    - (c) fish"
  - (ii) in column number 2 against serial number 126, for the existing expression "Spices (when sold in unmixed form whether loose or in packages) including cumin seed, aniseed, turmeric, dry chilies, dhaniya, methi, ajwain, suwa, amchoor, asaliya, kathodi and hing (Asafoetida)", the expression "Spices (when sold in unmixed form whether loose or in

packages) including amchoor and hing (Asafoetida), excluding Cumin seed, aniseed, turmeric, dry chillies, dhaniya, methi, ajwain, suwa, asaliya, kathodi" shall be substituted, with immediate effect.

- (iii) after the existing serial number 126 and before the existing serial number 127, the following new serial number and entries thereto shall be inserted, with immediate effect, namely:-

“	126A.	Cumin seed, aniseed, turmeric, dry chillies, dhaniya, methi, ajwain, suwa, asaliya, kathodi	5	When sold in unmixed and in powder or in crushed or in paste form.	”
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- (iv) in column number 2 against serial number 155, after the existing expression the following Explanation shall be deemed to have been added, with effect from April 1, 2006, namely:-

**"Explanation:** Hydraulic excavators (earth moving and mining machinery) includes Heavy loaders including wheel loading shovel.

- (v) after the existing serial number 200 and entries thereto, the following new serial number and entries thereto shall be added, with immediate effect, namely:-

“	201.	Stainless steel wire and stainless steel wire rod	5		”
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2. In Part-A of Schedule IV appended to the said Act,-

- (i) in column number 2 against serial number 3, for the existing expression “Computer system and peripherals, computer printers excluding multifunctional devices and electronic diaries”, the expression “Computer system and peripherals, networking items for LAN and WAN including wired and wireless switch, routers, modem, webcams, IP surveillance system, computer printers including multifunctional devices and electronic diaries” shall be substituted, with immediate effect.
- (ii) in column number 2 against serial number 24, for the existing expression “Optical fibre cables and joining kits and joining materials thereof”, the expression “Optical fibre cables, networking cables of different types such as Flat Cables, CAT 3 cables, CAT 5 cables, CAT 6 cables, Unshielded Twisted Pair (UTP) cables, joining kits and joining materials thereof” shall be substituted, with immediate effect.
- (iii) in column number 2 against serial number 26A for the existing expression “Automated Teller Machine (ATM)”, the expression “Automated Teller Machine (ATM), Cash Dispenser Machine (CDM) with or without deposit function or deposit machine” shall be substituted with immediate effect.
- (iv) in column number 2 against serial number 28, for the existing expression “Parts of 1 to 27 above”, the expression “Parts and Accessories (other than cover and carrying cases ) of 1 to 27 above” shall be substituted, with immediate effect.

[F.12(11)FD/Tax/2013-111]

By order of the Governor,

(Aditya Pareek)

Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.246.-** 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 said Act,-

- (i) in column number 3 against serial number 4, for the existing expression "50", the expression "65" shall be substituted.
- (ii) in column number 3 against serial number 13, for the existing expression "50", the expression "65" shall be substituted.

[F.12(11)FD/Tax/2013-112]  
By order of the Governor,

**(Aditya Pareek)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.247.-** 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 make the following amendment in this Department's notification No.F.12 (63) FD / Tax / 2005-80 dated 11.08.2006, as amended from time to time, namely:-

**AMENDMENT**

In the list given in the said notification against item number 2 in column number 2 for the existing expression "Works contract relating to construction", the expression "Works contract relating to construction or repair" shall be substituted, with immediate effect.

[F.12(11)FD/Tax/2013-113]  
By order of the Governor,

**(Aditya Pareek)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.248.-** In exercise of the powers conferred by section 7 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No.9 of 1996), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with immediate effect, exempts from payment of tax payable on the luxuries provided by any hotelier in Dharamshala, Marriage Garden and Community Centres, located in a City or town or village having population less than one lac as per the census of 2011.

[F.12(11)FD/Tax/2013-114]  
By order of the Governor,

**(Aditya Pareek)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.249.-** 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 orders that the stamp duty chargeable on the instruments of agreement or memorandum of an agreement under clause (e) of Article 5 and Power of Attorney under clause (eee) of Article 44, relating to giving authority or power to a promoter or a developer, by whatever name called, for construction on, or development of, or sale or transfer (in any manner whatsoever) of, any immovable property, shall be reduced and charged at the rate of 1% of the market value of the property.

[F.12(11)FD/Tax/2013-115]  
By order of the Governor,

**(Aditya Pareek)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.250.-** 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(25)FD/Tax/11-154 dated 09.03.2011, the State Government being of the opinion that it is expedient in the public interest so to do,

hereby orders that the stamp duty chargeable on the gift deeds of immovable property, executed in favour of,-

- (i) father, mother, son, brother, sister, daughter-in-law, husband, son's son, daughter's son, son's daughter or daughter's daughter shall be reduced and charged at the rate of 2.5 percent of the market value of the property;
- (ii) wife or daughter shall be reduced and charged at the rate of 1 percent of the market value of the property or rupees 1 lac, whichever is less; and
- (iii) a widow by,-
  - (a) her deceased husband's mother, father, brother or sister; or
  - (b) her own mother, father, brother, sister, son or daughter;shall be exempted.

[F.12(11)FD/Tax/2013-116]  
By order of the Governor,

**(Aditya Pareek)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.251.-** In exercise of the powers conferred by section 53 of the Rajasthan Finance Act, 2006 (Act No. 4 of 2006), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempt, with effect from 01.04.2013, the land tax payable on all classes of lands.

[F.12(11)FD/Tax/2013-117]  
By order of the Governor,

**(Aditya Pareek)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, March 06, 2013**

**S.O.252.-** In exercise of the powers conferred by section 16 of the Rajasthan Finance Act, 2008 (Act No. 11 of 2008) and in supersession of all previous notifications issued in this regard, the State Government hereby notifies the rates of environment and health cess on mineral rights, and the minerals in respect of which cess shall be levied, as follows with effect from 01.04.2013, namely :-

S.No.	Mineral	Rate of environment and health cess on mineral rights (per tonne of Mineral dispatched) ( Rs.)
1.	Cement Grade Limestone	10/-
2.	SMS Grade Limestone	50/-
3.	Gypsum	10/-
4.	Rock Phosphate	1000/-
5.	Rock Phosphate containing P <sub>2</sub> O <sub>5</sub> less than 22%	50/-
6.	Wollastonite	60/-
7.	Lead and Zinc	150/-
8.	Copper	150/-

[F.12(11)FD/Tax/2013-118]  
By order of the Governor,

(Aditya Pareek)  
Deputy Secretary to Government

**TRANSPORT DEPARTMENT**

**NOTIFICATION**  
**Jaipur, March 06, 2013**

**S.O.253.-** 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 is expedient in the public interest so to do, hereby exempts the new stage carriage passenger vehicles, purchased on and after 01.04.2013 and registered up to 31.03.2014 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 three years from the date of their registration.

[F.6(179)Trans/Tax/Hq/13]  
By order of the Governor,

(Pawan Arora)  
Deputy Secretary to Government

**TRANSPORT DEPARTMENT**

**NOTIFICATION**  
**Jaipur, March 06, 2013**

**S.O.254.-** 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 hereby makes the following amendment in this Department's Notification number F.6(179)Trans/Tax/Hqrs/09/Part II-2 dated 09.03.2011, namely:-

**AMENDMENT**

In the said Notification, for the existing expression "two years", the expression "three years" shall be substituted.

[F.6(179)Trans/Tax/Hq/13]

By order of the Governor,

**(Pawan Arora)**

Deputy Secretary to Government

**TRANSPORT DEPARTMENT****NOTIFICATION**

**Jaipur, March 06, 2013**

**S.O.255.-** 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's Notification No. F.6(257)Pari/Tax/Hqrs/11/6-Q dated 14.11.2011, namely:-

**Amendment**

In proviso (v) appearing below the "table", of the said notification for the existing expression "Rs. 25000/- (twenty five thousand) per month for one Motor Vehicle", the expression "Rs. 12500/- (twelve thousand five hundred) per month for one Motor Vehicle plying up to 300 kilometers per day and Rs. 25000/- (twenty five thousand) per month for one Motor Vehicle plying more than 300 Kilometers per day" shall be substituted.

[F.6(179)Trans/Tax/Hq/13]

By order of the Governor,

**(Pawan Arora)**

Deputy Secretary to Government

**TRANSPORT DEPARTMENT****NOTIFICATION**

**Jaipur, March 06, 2013**

**S.O.256.-** 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's Notification number F.6(179)Pari/Tax/Hqrs/95/11K dated 31.3.2006, namely:-

**AMENDMENT**

In the said notification after the existing proviso (6), appearing below the table, the following new proviso shall be added, namely:-



“(7) for the motor vehicles falling under the sub-clauses (ii), (iii), (iv), (v), (vi) and (vii) of clause 2 of the table and plying exclusively for tourism purposes within the limits of Ranthambhor National Park, Sawai Madhopur, the Special Road Tax shall be payable at the rate of 75% of the rate as mentioned against each in column number 2 of the table.”

[F.6(179)Trans/Tax/Hq/13]

By order of the Governor,

**(Pawan Arora)**

Deputy Secretary to Government

### TRANSPORT DEPARTMENT

#### NOTIFICATION

**Jaipur, March 06, 2013**

**S.O.257.-** 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, four wheeled motor vehicles plying on non-temporary permits with seating capacity upto 8 excluding driver and registered in the name of a Motor Driving School and exclusively used for the purpose of imparting motor driving training, from Special Road Tax payable under section 4B of the said Act.

[F.6(179)Trans/Tax/Hq/13]

By order of the Governor,

**(Pawan Arora)**

Deputy Secretary to Government

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*Government Central Press, Jaipur.*