

**sFINANCE DEPARTMENT  
(TAX DIVISION)**

**Jaipur, July 14, 2014**

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(59)FD/Tax/2014- 9 to 48, No.F.4(15)FD/Tax/2014- 49 to 67 and F.6(179)Pari/Tax/Hqrs./ 95/1R, F6.(179)/Pari/Tax/Hqrs/95/22C, F.6(179)/Pari/Tax/ HQ/09/24C, F.6(179)/Pari/Tax/Hqrs/95/ (1 to 2) dated July 14, 2014.

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.31.-** 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 (Amendment) Rules, 2014.

(2) Provisions of -

- (i) rule 20, 21, 22, 23, 24, 25 and 26 of these amendment rules shall come into force with effect from 05.09.2014;
- (ii) rule 6, 7, 8, 27 and 28 of these amendment rules shall come into force with effect from 01.10.2014;
- (iii) rule 18 of these amendment rules shall come into force with effect from 01.12.2014; and

remaining rules of these amendment rules shall come into force with immediate effect.

**2. Substitution of rule 9.-** The existing rule 9 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules, shall be substituted by the following, namely :-

**“9. The Tax Board and its members.-** (1) The Tax Board shall consist of a Chairperson and such members, as may be determined by the State Government, for the proper discharge of the functions and duties conferred upon it, under the Act or any other Act.

(2) The Chairperson shall be a member of the Indian Administrative Service, Rajasthan Cadre, not below the rank of Principal Secretary, and shall be appointed by the State Government.

(3) One or more members of the Tax Board shall be appointed out of the in-service or retired members of the District Judge Cadre of the Rajasthan Judicial Service, or shall be an eminent Advocate having adequate

knowledge of State tax laws and eligible to be appointed as a Judge of the High Court.

(4) One or more members of the Tax Board shall be appointed from amongst the members of the Super-time/Selection scale of the Rajasthan Commercial Taxes Service.

(5) One or more members of the Tax Board shall be appointed from amongst the members of the Higher Super-time/ Super-time scale of the Rajasthan Administrative Service.

(6) One or more members of the Tax Board shall be appointed from amongst the members of the Indian Administrative Service, not below the rank of Special Secretary to the Government of Rajasthan or retired officer of the Indian Administrative Service of equivalent rank.

(7) Serving officers of the Indian Administrative Service, Rajasthan Judicial Service, Rajasthan Administrative Service and Rajasthan Commercial taxes Service appointed as members of the Board shall ordinarily be appointed for three years subject to their age of superannuation, in their respective service rules, whereas all other members appointed after their retirement shall hold office for a period of three years or attainment of age of sixty five years, whichever is earlier. The advocate member shall ordinarily be appointed for period of three years or attainment of age of 60 years, whichever is earlier.

(8) (a) The in-service members of the Tax Board other than a serving IAS officer and the advocate member shall draw monthly salary and allowances as admissible to an officer of the Super-time scale of the Indian Administrative Service. A serving IAS officer shall draw monthly salary and allowances as admissible to him in his service. Retired officers appointed as member shall receive salary equal to the amount of last pay drawn minus pension and other allowances as may be payable to him, had he not retired.

(b) The pension of the in service members of the Tax Board, on retirement, shall be determined on the basis of the last pay drawn on the post of member.

(9) Subject to the provisions of sub-rule (7) and (8), the terms and conditions of the service of the in-service members appointed from the Indian Administrative Service, the Rajasthan Judicial Service, the Rajasthan Administrative Service and the Rajasthan Commercial Taxes Service, shall be regulated by their respective service rules applicable to them as a member of that service.

(10) The member referred to in sub-rule (6), shall be appointed by the State Government.

(11) The member of the Tax Board referred to in sub-rule (3) shall be appointed by the State Government on the recommendation of a Committee consisting of the following:

- |      |  |             |
|------|--|-------------|
| (i)  | The Chief Justice of the High Court or any other High Court Judge of Judicature for Rajasthan nominated by him | Chairperson |
| (ii) | The Chairperson of the Rajasthan Public  | Member      |

- Service Commission
- |       |  |                  |
|-------|--|------------------|
| (iii) | The Chief Secretary to the Government of Rajasthan     | Member           |
| (iv)  | The Chairperson of the Tax Board                       | Member           |
| (v)   | The Secretary in charge, Finance Department, Rajasthan | Member-Secretary |

(12) The member of the Tax Board referred to in sub-rule (4) and (5) shall be appointed by the Government on the recommendation of a committee consisting of the following:-

- |       |   |                  |
|-------|---|------------------|
| (i)   | The Chief Secretary to the Government of Rajasthan          | Chairperson      |
| (ii)  | The Chairperson of the Tax Board                            | Member           |
| (iii) | The Secretary in charge, Department of Personnel, Rajasthan | Member           |
| (iv)  | The Secretary In-charge, Finance Department, Rajasthan      | Member-Secretary |

(13) Subject to the upper age limit provided in these rules, the State Government may extend the tenure of appointment of these members.

**3. Substitution of rule 12.-** The existing rule 12 of the said rules, shall be substituted by the following, namely :-

**“12. Application for Registration.-** (1) An application for grant of registration shall be submitted by a dealer -

- (i) within thirty days from the day on which he becomes liable to pay tax under sub-section (1) or (5) of section 3 of the Act; or
- (ii) within thirty days from the day on which an order or intimation for the execution of a works contract is received by a works contractor and his turnover of the goods involved in the execution of such contract is likely to exceed the limits laid down in section 3 of the Act.

(2) For grant of registration certificate under the Act, the dealer shall apply in Form VAT-01 electronically through the official website of the department in the manner as provided therein. The dealer shall generate the acknowledgement through the official website of the department, attest it by affixing his signature on it, and submit the duly signed acknowledgement to the authority competent to grant registration along with the following documents, namely:-

- (i) affidavit in Form VAT-01B;
- (ii) declaration of business manager in Form VAT-02;
- (iii) copy of partnership deed, if any, memorandum and articles of association of a company, deed of trust, registration and memorandum of association of society, certified by the applicant;
- (iv) copy of resolution passed by Board of Directors, in case of a company and of governing body, in case of other entities, for authorisation of a person to file the application for registration, certified by the applicant;

- (v) security required to be furnished as per section 15 of the Act in such form as prescribed in rule 77;
- (vi) signed photo, duly attested by a gazetted officer or notary public, of:-
  - (a) proprietor, in case of Proprietorship concern;
  - (b) every Partner, in case of Partnership firm;
  - (c) Managing Director/Director or authorized signatory, in case of a Company;
  - (d) *karta*, in case of Hindu Undivided Family; or
  - (e) authorized signatory, in all other cases;
- (vii) copy of permanent account number allotted by the Income Tax Department;
- (viii) copy of rent deed or rent receipt or electricity bill or telephone bill or water bill or own property documents, in support of address proof; and
- (ix) duly cancelled blank cheque.

(3) If details regarding permanent account number of business, information regarding bank account with IFSC Code of the Branch, Telephone Number / Mobile Number and E-mail ID are not furnished in the application form for grant of registration certificate in Form VAT-01, it shall be deemed that application for grant of registration is not complete in all respect."

**4. Deletion of rule 12A.-** The existing rule 12A of the said rules shall be deleted.

**5. Amendment of rule 14.-** In rule 14 of the said rules,-

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

"(1) The authority competent to grant registration on receipt of the duly signed acknowledgement generated through the official website of the department accompanied with documents as prescribed in sub-rule (2) of rule 12 shall, after having satisfied that the application for registration is complete in all respect, issue the registration certificate in Form VAT-03, duly digitally signed by him within 24 hours of the receipt of the such acknowledgement along with the prescribed document. The certificate of registration and the branch certificate of registration, as the case may be, shall be forwarded to the dealer electronically on the email address as provided in Form VAT-01."

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

"(1A) Where a registration certificate is issued under sub-rule (1), the authority competent to grant registration or the assessing authority shall, within forty-five days of such issuance,

conduct an enquiry to verify the facts and statements made in the application for registration.”

**6. Substitution of rule 15.-** The existing rule 15 of the said rules, shall be substituted by the following, namely:-

**“15. Issue of duplicate registration certificate.-** (1) Where the certificate of registration issued to a dealer is lost or misplaced or accidentally destroyed, he shall apply for issuance of a duplicate certificate of registration to the authority competent to grant registration in Form VAT-04 electronically through the official website of the department in the manner provided therein.

(2) The authority competent to grant registration shall issue him a duplicate certificate of registration in Form VAT-03 in the manner as provided in rule 14.”

**7. Amendment of rule 16.-** In rule 16 of the said rules,-

- (i) in sub-rule (1), for the existing expression “Form VAT-05 filed”, the expression “Form VAT-05 submitted electronically through the official website of the department in the manner provided therein” shall be substituted.
- (ii) in sub-rule (2), for the existing expression “Form VAT-06”, the expression “Form VAT-06 submitted electronically through the official website of the department in the manner provided therein,” shall be substituted.
- (iii) the existing sub-rule (3), shall be substituted by the following, namely:-

“(3) Where the business of a dealer is discontinued permanently, or the business of a dealer is transferred and the transferee already holds the certificate of registration, or the dealer ceases to be required to be registered under the Act, the dealer shall submit an application electronically through the official web-site of the Department in the manner provided therein in Form VAT-06A along with the return up to the date of occurrence of such event as prescribed in section 21 of the Act, within thirty days of the occurrence of such event to his assessing authority or any officer authorised by the Commissioner in this behalf for cancellation of the certificate of registration. The assessing authority or any officer authorised by the Commissioner shall assess the dealer within thirty days of the receipt of such application and shall cancel his certificate of registration.”

**8. Amendment of rule 17. –** In rule 17 of the said rules,-

- (i) the existing sub-rule (2), shall be substituted by the following, namely.-

“(2) A dealer may, at the time of submitting the application for registration, opt for payment of tax in accordance with the provisions of sub-section (2) of section 3 of the Act.”

- (ii) in sub-rule (3), for the existing expression “by submitting an application within thirty days of the commencement of the year along with the original certificate of registration”, the expression “by submitting an application in Form VAT-06B, within thirty days of the commencement of the financial year, electronically through the official web-site of the Department in the manner provided therein,” shall be substituted.
- (iii) in sub-rule (4), for the existing expression “submit an application along with the original certificate of registration”, the expression “submit an application in Form VAT-06C electronically through the official web-site of the Department in the manner provided therein” shall be substituted.
- (iv) in sub-rule (5), for the existing expression “by submitting an application, along with the original certificate of registration”, the expression “by submitting an application in Form VAT-06C electronically through the official web-site of the Department in the manner provided therein” shall be substituted.
- (v) in sub-rule (6), after the existing punctuation mark “.”, appearing at the end, the expression “The assessing authority or the authority competent to grant registration shall issue him an amended certificate of registration in Form VAT-03 in the manner as prescribed in rule 14.” shall be added.

**9. Insertion of rule 17A.-** After the existing rule 17 and before the existing rule 18 of the said rules, the following new rule 17 A shall be inserted, namely:-

**“17A. Option for payment of lump sum in lieu of tax.-** (1) A dealer may, opt for payment of tax in lump sum in accordance with the provisions of section 5, by submitting an application in Form VAT-69, electronically through the official web-site of the department, in the manner provided therein, within thirty days of the issuance of registration certificate, or within thirty days of issuance of any notification under section 5 whichever is later. A registered dealer can also exercise such option from the beginning of any year by submitting the application, within thirty days of commencement of the year.

(2) Where a dealer fails to submit the application within the time provided in sub-rule (1) above, he may opt for payment of tax in lump sum in accordance with the provisions of section 5, by submitting an application in Form VAT-69, electronically through the official web-site of the department, and details of deposit of:

- (i) the tax charged or collected, if any;
- (ii) the lump sum amount which has become due along with interest, if any; and
- (iii) late fee of rupees one hundred per day, subject to a maximum of 100% of the lump sum amount of tax which has become due.

(3) No application under this rule shall be entertained.-

- (i) after the close of the relevant year; or

- (ii) where any enquiry is pending relating to evasion or avoidance of tax under section 25 or section 27 of the Act.

(4) On receipt of the application in Form VAT-69, the assessing authority or any officer not below the rank of Assistant Commercial Taxes Officer authorized by the Commissioner in this behalf shall within seven days of receipt of the application grant permission to generate certificate for payment of tax in lump sum in Form VAT-70, electronically through the official web-site of the department, which shall remain in force unless the dealer opt out from option of payment of lump sum, or the dealer has closed the business or the certificate is cancelled by the assessing authority or officer authorized by the Commissioner in this behalf.

(5) The dealer opting for payment of lump sum in lieu of tax shall deposit the lump sum amount in accordance with the provisions of section 20, as if lump sum is tax.

(6) The dealer opting for payment of lump sum in lieu of tax shall reverse the input tax credit availed by him on the closing stock.

(7) Where a registered dealer having goods in stock which has not suffered tax at full rate, opts for payment of tax in lump sum in accordance with the provisions of section 5, such dealer shall deposit tax on such stock at the rate applicable at the time of exercising the option.

(8) A dealer, who had opted for payment of tax in lump sum, may opt out of it by submitting an application in Form VAT-71, electronically through the official web-site of the department, in the manner provided therein, to the assessing authority. In such case the dealer shall be liable to pay tax as per sub-section (1) of section 4 from the date he has opted out and for earlier period he shall be required to pay tax in lump sum in accordance with the provisions of section 5.

(9) Every dealer availing the benefit of any notification issued under section 5 shall be subject to following conditions, namely:-

- (i) that such dealer shall not charge or collect any tax from a purchaser on the sale of goods for which he has opted for payment of tax in lump sum in accordance with the provisions of section 5, however, tax charged or collected by the dealer shall have to be deposited forthwith and the tax already deposited shall not be refunded.
- (ii) unless otherwise notified, that such dealer shall not be entitled to claim input tax credit in respect of purchases of such goods for which he has opted for payment of tax in lump sum in accordance with the provisions of section 5.
- (iii) if such dealer violates any of the conditions mentioned above or in any notifications issued under section 5 of the Act or aids or abets the evasion of tax, the assessing authority, after affording reasonable opportunity of being heard, may cancel the certificate issued under this rule. This will be without prejudice to the action, penal or otherwise, for which such dealer shall be liable under the provisions of the Rajasthan Value Added Tax Act, 2003 and rules made there under.

(10) Where the application of any dealer, for payment of tax in lump sum under any notification issued under section 5, is pending such dealer shall submit afresh application within thirty days from the date of commencement of the Rajasthan Value Added Tax (Amendment) Rules, 2014.

(11) The Certificates issued earlier under any notification issued under section 5 shall be deemed to have been issued under this rule:

Provided that the dealer who has opted for payment in lump sum in lieu of tax under any notification issued under section 5, the provisions for the period prior to 14.07.2014 shall remain in force, as if the said notification has not been rescinded.”

**10. Amendment of rule 18.-** In rule 18 of the said rules,-

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

“(1) The input tax credit shall be allowed on the basis of 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. However, claim of input tax credit of the additional tax deposited may be allowed on the basis of VAT invoice which has been issued subsequently in compliance of the decision of any competent court or authority, showing the tax at higher rate. The extent of input tax credit available to a registered dealer shall be equal to the amount of tax paid on purchases in the State as evident from the VAT invoice, subject to the following conditions:-

- (i) 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-07A, along with the return prescribed in rule 19.
- (ii) that such dealer has maintained a true and correct separate account of his sales in Form VAT-08 and submits summary thereof in Form VAT-08 A, along with the return prescribed in rule 19.
- (iii) that the amount of input tax credit for a tax period shall not be more than the amount verified in the manner notified under sub-section (2) of section 18 of the Act.

**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) in clause (i) of sub-rule (10), for the existing expression “to this effect, on a plain paper”, the expression “in Form VAT-06D electronically through the official web-site of the Department in the manner provided therein” shall be substituted.

**11. Amendment of rule 19.-** In rule 19 of the said rules,-



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

“(2) Every dealer shall submit return electronically through the official website of the department, unless otherwise notified by the Commissioner. The return shall be digitally signed by the dealer or his business manager. However, where the dealer has given his consent to use the official website for submitting return in the prescribed manner, he may submit return without digital signature. However, for the period prior to 01.04.2014, if the dealer has failed to furnish the signed copy of acknowledgement generated through the official website of the department, within the time prescribed under the rules which were in force at that time, the date of submission of signed copy of said acknowledgement shall be deemed to be the date of the filing of the return.

- (ii) in existing sub-rule (4)-

(i) for existing punctuation mark “,” appearing at the end, the punctuation mark “:” shall be substituted.

(ii) after the punctuation mark “:”, so substituted, the following proviso shall be added, namely:-

"Provided that in case dealer who is required to get his accounts audited under section 44AB of the Income Tax Act, 1961 (Central Act No. 43 of 1961), may submit return within nine months from the end of the relevant year."

- (iii) in sub-rule (6), for the existing expression “ten months”, the expression “nine months” shall be substituted.

- (iv) the existing sub-rule (8), shall be substituted by the following, namely:-

“(8) Where a dealer discovers any omission or error in Form VAT-10 or Form VAT-10A or Form VAT-11 furnished by him, he may revise such return and furnish the revised return within nine months from the end of the relevant year but dealer cannot revise return after issue of any notice under section 25 or section 27, as the case may be, whichever is earlier. However, where any notice under sub-section (1) of section 24 has been issued, the dealer may furnish revised return in pursuance of the notice within such time as has been provided in the said notice.”

- (v) in sub-rule (9) for the existing expression “01.04.2011”, the expression “01.04.2014” shall be substituted.

- (vi) the existing sub-rule (10), shall be substituted by the following, namely:-

“(10) No return shall be entertained where the dealer has.-

- (i) not furnished the return(s) for the previous quarter(s) or year(s), as the case may be; or
- (ii) failed to deposit due tax late fee and interest, if any, before furnishing the return(s).

(11) Where a dealer who had opted for, payment of tax in accordance with the provisions of sub-section (2) of section 3 or payment of lump sum in lieu of tax in accordance with section 5, and opted out from the said option before the end of a year, such dealer shall submit the details of turnover from the beginning of year up to the date of opting out, in the return in form VAT-10 pertaining to the quarter in which he opted out.”

**12. 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 twenty 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
- (ii) 0.05% of the net tax payable per day, subject to a minimum of Rs. 50 per day and a maximum of Rs. 500 per day;

Provided that the total late fee shall not exceed 10% of net tax payable for that quarter/ year subject to a minimum of Rs. one thousand and a maximum of rupees twenty five thousand, in all other cases.”

**13. Amendment of rule 21.-** In rule 21 of the said rules,-

- (i) in sub-rule (8), for the existing expression “within sixty days of generation of such declaration form”, the expression “within six months of generation of such declaration form or upto 30<sup>th</sup> September 2014, whichever is later,” shall be substituted.
- (ii) after the existing sub-rule (12) and before the existing sub-rule (13), the following new sub-rule (12A) shall be inserted, namely:-

“(12A) The assessing authority or the officer authorized by the Commissioner after receipt of information of stolen, lost or destroyed declaration form under sub-rule (10) and after having obtained security under sub-rule (11) or (12), as the case may be, shall, from time to time, get published the particulars of such declaration forms in the Official web-site of the Department.”

**14. Amendment of rule 22.-** In rule 22 of the said rules,-

- (i) the existing sub-rule (2) shall be deleted.
- (ii) the existing sub-rule (2A) shall be deleted.

**15. Insertion of rule 22A.-** After the existing rule 22 and before the existing rule 23 of the said rules, the following new rule 22A shall be inserted, namely:-

**“22A. Determination of taxable turnover in case of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract.-** (1) Notwithstanding anything contained in rule 22, the taxable turnover for levying tax under sub-section (1) of section 4 of the Act, in case of transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract, may be determined by effecting the following deductions from the gross value of the contract, in so far as the amounts relating to the deductions pertaining to the said works contract,-

- (a) on which no tax is leviable under the Act;
- (b) which has been exempted from tax;
- (c) labour and service charges for the execution of the works;
- (d) charges for planning, designing and architect's fees;
- (e) charges for obtaining on hire or otherwise, machinery and tools for the execution of the works contract;
- (f) cost of consumables such as water, electricity, fuel used in the execution of works contract, where the property is not transferred in the course of execution of the works contract;
- (g) cost of establishment of the contractor to the extent to which it is relatable to the supply of the said labour and services;
- (h) other similar expenses relatable to the said supply of labour and services, where the labour and services are subsequent to the said transfer of property; and
- (i) profit earned by the contractor to the extent it is relatable to the supply of labour and services:

Provided that where the contractor has not maintained accounts which enable a proper evaluation of the different deductions as above or where the assessing authority is of the opinion that accounts maintained by the contractor are not sufficiently clear and intelligible, or is considered to be unreasonable high in view of the nature of the contract, the deductions provided above shall be allowed by the assessing authority according to the limits laid down in Column 3 for the type of contract specified in Column 2 of the table given below:

**TABLE**

S. No.	Type of contract	Labour charges as a percentage of gross value of contract
1	2	3
1.	Fabrication and installation of plant and machinery.	25
2.	Fabrication and erection of structural works of iron and steel including fabrication, supply and	15

	erection of iron trusses, purlins and the like.	
3.	Fabrication and installation of cranes and hoists.	15
4.	Fabrication and installation of rolling shutters and Collapsible gates.	15
5.	Civil works like construction of buildings, bridges, roads, dams, barrages, canals and diversions.	30
6.	Installation of doors, door frames, windows, frames and grills.	20
7.	Supply and fixing of tiles, slabs, stones and sheets.	25
8.	Supply and installation of air conditioners and air coolers.	15
9.	Supply and installation of air conditioning equipments including deep freezers, cold storage plants, humidification plants and dehumidors.	15
10.	Supply and fitting of electrical goods, supply and installation of electrical equipments including transformers.	15
11.	Supply and fixing of furniture and fixtures, partitions including contracts for interior decorators and false ceiling.	20
12.	Sanitary fitting for plumbing and drainage or sewerage.	20
13.	Laying underground or surface pipelines, cables or conduits.	30
14.	Supply and erection of weighing machines and weigh-bridges.	15
15.	Painting, polishing and white washing.	25
16.	All other contracts not specified from serial number 1 to 15 above.	25

**Note:** The percentage is to be applied after deducting from the total value of the contract, the cost of land determined under sub-rule (3), if any, and the quantum of tax separately charged by the contractor if the contract provides for separate charging of tax.

(2) In case of construction contract, where along with the immovable property, the land or, as the case may be, interest in the land, underlying the immovable property is to be conveyed, and the property in the goods (whether as goods or in some other form) involved in the execution of the works contract is also transferred to the purchaser, such transfer is liable to tax under this rule. The value of the said goods at the time of transfer shall be calculated after making the deductions under sub-rule (1) and the cost of the land as determined under sub-rule (3) from the total value of agreement.

(3) The cost of the land shall be determined in accordance with the rates as recommended or determined under rule 58 of the Rajasthan Stamps

Rules, 2004, as applicable on the 1<sup>st</sup> January of the year in which the agreement to sell the property is made.

(4) Where the dealer who undertakes the construction of flats, dwellings or buildings, premises and transfers them in pursuance of an agreement along with the land or interest underlying the land, then after deductions under sub-rule (1) and (3) from the total agreement value, the sale price shall be determined depending upon the stage at which the agreement with the purchaser is entered, according to the limits laid down in Column 3 for the type of contract specified in Column 2 of the table given below:

**TABLE**

S. No.	Stage at which the developer enters into a contract with the purchaser	Amount to be determined as value of agreement
1	2	3
1.	Up to completion of plinth level	95%
2.	From plinth level to completion of 100% RCC framework.	85%
3.	From completion of RCC framework to Occupancy Certificate	55%
4.	From Occupancy certificate till the completion of construction.	Nil

(5) The value of goods so arrived at under sub-rule (1) shall, for the purpose of levy of tax, be the sale price or, as the case may be, the purchase price relating to the transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract.

(6) Where a works contractor who has exercised option of exemption fee under a notification issued under sub-section (3) of section 8 of the Act or has opted for payment in lump sum in lieu of tax, awards whole or part of such contract to a sub-contractor, while determining the taxable turnover of subcontractor apart from deduction provided under sub-rule (1), the turnover of transfer of property in goods involved in execution of such sub-contract, shall be deducted:

Provided that the sub-contractor shall purchase goods used in the execution of the work contract, from a registered dealer of the State, and in case of use of any goods in the execution of the work contract, which is procured or purchased from a dealer other than the registered dealer of the State, the sub-contractor shall be liable to pay an amount equal to the amount of tax that would have been payable had the goods been purchased in the State from a registered dealer."

**16. Amendment of rule 31.-** In sub-rule (1) of rule 31 of the said rules, for the existing expression "triplicate", where ever occurring, the expression "quadruplicate" shall be substituted.

**17. Amendment of rule 38.-**The existing sub-rule (10) of rule 38 of the said rules shall be deleted.

**18. Substitution of rule 40.-** The existing rule 40 of the said rules shall be substituted by the following, namely:-

**“40. Procedure for deduction of an amount in lieu of tax in case of works contract.-**

(1) Where the awarder is a Department of any Government, a corporation, a public undertaking, a cooperative society, a local body, a statutory body, an autonomous body, a trust or a private or public limited company, limited liability partnership, and the gross amount of works contract(s) awarded by him in a year exceeds rupees ten lacs, such awarder shall obtain Awarder Identification Certificate by submitting an application in Form VAT-40 electronically through the official web-site of the department to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner, within thirty days from the day on which the gross amount of works contract(s) exceeds rupees ten lacs.

(2) The officer authorized by the Commissioner under sub-rule (1), on receipt of the application shall issue him a Awarder Identification Certificate in Form VAT-40A duly digitally signed by him within 24 hours of the receipt of such application, and shall forward Awarder Identification Certificate to the awarder electronically on the email address as provided in Form VAT-40.

(3) Where the Awarder Identification Certificate issued to any awarder is lost or misplaced or accidentally destroyed, he may obtain a duplicate copy thereof, by submitting an application in Form VAT-40B electronically through the official web-site of the department to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner.

(4) Every awarder who holds a Awarder Identification Certificate, within thirty days of occurrence of such change or event as mentioned in sub-section (2) or (3) of section 16 of the Act, shall submit an application in Form VAT-40B electronically through the official web-site of the department, to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner. The officer authorised, shall after due enquiry, amend the Awarder Identification Certificate within thirty days of receipt of such application and where such application is not disposed of within the said period, the same shall be deemed to have been accepted. The officer authorised shall forward the amended certificate of Tax Deduction to the awarder electronically on the email address as provided in Form VAT-40B.

(5) Where the activity of awarding the works contract of any awarder who holds a Awarder Identification Certificate discontinued permanently, such shall within thirty days of occurrence of such event submit an application in Form VAT-40B electronically through the official web-site of the department, to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner. The officer authorised shall after due enquiry cancel the Awarder Identification Certificate.

(6) Every awarder holding a Awarder Identification Certificate and is responsible for payment of any sum to a contractor for execution of any works contract, shall at the time of credit of such sum to the account of the contractor or at the time of making such payment by any mode, deduct an amount as may be notified by the State Government in lieu of tax, and shall issue a certificate of deduction of tax to the contractor in Form VAT-41,

within twenty one days of the close of the relevant quarter. However, where the contractor has deposited the amount to be deducted by such awarder, electronically through e-GRAS in to the Government exchequer, and submits the proof of such deposit to the awarder, on being satisfied the awarder shall not deduct such amount in lieu of tax. A deduction made under this sub-section shall be adjusted against the tax liability created at the time of the assessment of the contractor.

(7) Where the contractor is not liable to pay tax under the Act on the works contract, he may obtain a No Tax Deduction Certificate by submitting an application in Form VAT-40C electronically through the official web-site of the department to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner. The officer authorised on being satisfied shall grant him the No Tax Deduction Certificate in Form VAT-40D, within fifteen days of the receipt of such application, and shall forward to the contractor electronically on the email address as provided in Form VAT-40C. No amount shall be deducted by the awarder where the contractor submits him No Tax Deduction Certificate in Form VAT-40D, duly issued by the department.

(8) Every awarder holding a Awardee Identification Certificate shall deposit the amount deducted by him in the manner as provided in rule 39 of these rules, within fifteen days of the close of the month of such deduction, and shall submit a statement mentioning the particulars of the works contract(s) and deduction of amount in lieu of tax to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner, in Form VAT-40E electronically within thirty days of the end of quarter. Where the awarder fails to furnish the statement as mentioned above, any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner, after affording a reasonable opportunity of being heard, may impose penalty under section 64 of the Act.

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

(10) Where the amount is not deductible from the amount of payment made to a contractor under these rules or under orders of a court, the contractor shall deposit such amount like any other dealer in accordance with the notification issued under section 20.

(11) For obtaining Forms VAT-41 the awarder shall submit an initial application to his assessing authority, electronically through the Official Website of the Department in the manner as provided therein.

(12) On receipt of such application, any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorised by the Commissioner, 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-41 electronically through the Official Website of the Department, and intimation of such permission shall be

communicated to the awarder, through the Official Website of the Department.

(13) After grant of permission for generation of Form VAT-41, the awarder shall submit a subsequent application for generation of declaration Form VAT-41 through the Official Website of the Department in the manner as provided therein.

(14) After submission of application as provided in sub-rule (13), the system shall generate duly filled in Form VAT-41, subject to the provisions of sub-rule (15).

(15) The system shall not generate declaration Form VAT-41, after the grant of permission under sub-rule (12) for generation of declaration Form VAT-41 electronically, where the awarder fails to deposit the amount deducted by him in to the Government exchequer or fails to submit statement in Form VAT 40E.

(16) Where any awarder, after generation of Form VAT-41 discovers that he has filled in incorrect particulars or any other information at the time of generating the form mentioned above, and intends to rectify the same, he shall submit an application to any officer not below the rank of an Assistant Commercial Taxes Officer, as may be authorized by the Commissioner, within ninety days of the generation of such 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. The officer authorised on receipt of such application, on being satisfied shall cancel such form in the system through the computer network and allow the awarder to generate the Form afresh.”

**19. Deletion of rule 40A.-**The existing rule 40 A of the said rules shall be deleted.

**20. Deletion of rule 67.-** The existing rule 67 of the said rules shall be deleted.

**21. Deletion of rule 67A.-** The existing rule 67A of the said rules shall be deleted.

**22. Deletion of rule 67B.-** The existing rule 67B, of the said rules shall be deleted.

**23. Deletion of rule 68.-** The existing rule 68 of the said rules shall be deleted.

**24. Deletion of rule 69.-** The existing rule 69 of the said rules shall be deleted.

**25. Deletion of rule 69A.-** The existing rule 69A of the said rules shall be deleted.

**26. Deletion of rule 70.-** The existing rule 70 of the said rules shall be deleted.

**27. Substitution of rule 71.-**The existing rule 71 of the said rules shall be substituted by the following, namely:-



**“71. Application for rectification of mistake.-** An application for rectification of mistake under sub-section (1) of section 33 of Act shall be submitted in Form VAT-57 electronically through the official web-site of the department in the manner as provided therein.”

**28. Substitution of rule 72.-** The existing rule 72 of the said rules shall be substituted by the following, namely:-

**“72. Application for Reopening of ex-parte assessment.-** An application for reopening of *ex-parte* order under sub-section (1) of section 34 of the Act shall be submitted in Form VAT-58 before the Deputy Commissioner (Administration) having jurisdiction, electronically through the official web-site of the department in the manner as provided therein. Such application shall be disposed of within forty five days from the date of its submission.”

**29. Insertion of rule 79A.-** After the existing rule 79 and before rule 80 of the said rules, the following new rule 79A shall be inserted, namely:-

**“79A. Consent to use website of Commercial Taxes department.-** A registered dealer shall give his consent for using the official website of the commercial taxes department for his official dealing with the department including submission of returns, applications, and receipt notices, communications or intimations by submitting an undertaking in the manner as provided in the official website of the department, after enrolling by using his TIN as login id and password created by himself. Such dealer shall generate a copy of such undertaking through the official website of the department and shall affix his signature on it. The undertaking duly attested by a notary public shall be submitted by such dealer to the assessing authority or to the officer authorised by the Commissioner in this behalf, within seven days of submission of such undertaking on the official website of the department.”

**30. Substitution of Form VAT 01.-** The existing Form VAT 01 appended to the said rules shall be substituted by the following namely:-

**“Form VAT-01  
[See Rule 12 (2)]  
Application for Registration**

To,

Tick the appropriate Act under which intends to get registration.	The Rajasthan Value Added Tax Act, 2003
	The Central Sales Tax Act, 1956
	The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999
	The Rajasthan Tax on Luxuries (in hotels and lodging houses) Act, 1990

1.	Name of Dealer	
	Whether Non Resident Dealer	Yes / No
2. (i)	Address of Principal Place of Business	
(ii)	Bldg. No/Name/Area	
(iii)	Town/City	
(iv)	District (State)	

(v)	Pin Code						
(vi)	Email ID						
(vii)	Alternate Email ID (if any)						
(viii)	Mobile Number						
(ix)	Telephone Number (s) (if any)						
(x)	Fax No. (if any)						
3.	Permanent Account Number (PAN) of Dealer, (In case of Sole proprietorship, PAN allotted to proprietor be mentioned)						
4.	<b>Date of commencement of business</b>						
	The Rajasthan Value Added Tax Act, 2003	D	D	M	M	Y	Y
	The Central Sales Tax Act, 1956	D	D	M	M	Y	Y
	The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999	D	D	M	M	Y	Y
	The Rajasthan Tax on Luxuries (in hotels and lodging houses) Act, 1990	D	D	M	M	Y	Y
5.	<b>Date from which liable to be registered.</b>						
	The Rajasthan Value Added Tax Act, 2003	D	D	M	M	Y	Y
	The Central Sales Tax Act, 1956	D	D	M	M	Y	Y
	The Rajasthan Tax on Entry of Goods into Local Areas Act, 1999	D	D	M	M	Y	Y
	The Rajasthan Tax on Luxuries (in hotels and lodging houses) Act, 1990	D	D	M	M	Y	Y
6.	Actual Value of goods purchased, stock receipt of goods in the year up to the date of submission of the application. (To be filled by dealer who intends to get registration under ETLA, 1999)						
7.	Whether opting for payment of tax u/s 3(2)	Yes/No					
	If No,						
(i)	Whether intends to sale exempted goods	Yes / No					
(ii)	Whether intends to opt to pay tax in lump sum u/s 5	Yes / No If yes name of Composition Scheme(s)					
(iii)	Whether intends to sale goods taxable at first point in the series of sales and goods have suffered tax at the said first point.	Yes / No If yes name of Commodity					
(iv)	Whether intends to sale goods taxable at maximum retail price and such goods have suffered tax at maximum retail price.	Yes / No If yes name of Commodity					
(v)	Whether intends to opt for exemption in lieu of tax u/s 8(3)	Yes / No					
(vi)	Whether dealer also intends to sale goods other than those mentioned	Yes / No					

	above in (i) to (v)	
8.	Nature of Business	Manufacturer/Retailer/Leasing/W holesaler/Works Contractor/ Exporter/Other, please specify
(i)	If Manufacturer (As defined by sub section(1) of section 7 of the Micro, Small and Medium Enterprises Development Act , 2006 )	Small / Medium/ Large
9.	Commodities dealt with/ proposed to be dealt with	Intend To Purchase/ Receive and Intend to Sale
10.	Constitution of Business:	Proprietorship/Partnership/ Private Ltd. Company/ Public Ltd. Company/Public Sector Undertaking/ HUF/Co-operative Society/ Club/ Trust/Central/State Government Department/ Others, Please specify
11.	Particulars of the proprietor/partners/directors/Karta/Trustees/Members of the governing body/authorized signatory:	
(i)	Full Name	
(ii)	Father's/Husband's Name	
(iii)	Date of Birth	
(iv)	Status	
(v)	Extent of interest %	
(vi)	Permanent address	
(vii)	Mobile No.	
(viii)	Telephone No. (if any)	
(ix)	PAN	
(x)	Email ID	
(xi)	Details (including address) of all immovable property owned by or in which the person has interest/joint interest	
(xii)	Particulars of interest in any other business (es), if any	
a	Name of other business	
b	Complete Address of other business	
c	TIN	
d	CST No.	
e	Nature of interest in the business	
f	Extent of interest	
(xiii)	Particulars of interest in any other closed business (es)	
a	Name of closed business	
b	Complete Address of closed business	
c	R.C.No.	
d	Date of closure	
e	Nature of interest in the business	
f	Extent of interest	
12.	Details of surety/security bond:	
A	In case of surety	
I	Name of business of I surety	

	TIN	
II	Name of business of II surety	
	TIN	

<b>B</b>	In case of security is furnished by cash/NSC, details thereof			
<b>S.No.</b>	<b>Amount</b>	<b>No.</b>	<b>Date of Maturity</b>	
1.				
2.				
3.				
<b>C</b>	In case of security is furnished by Bank Guarantee, details thereof			
1.	Amount of Bank Guarantee			
2.	Effective Period of Bank Guarantee			
3.	Name of Bank and Address of Branch			
13.	Information regarding Bank Account			
1.	Name of Bank			
2.	Name and Address of Branch			
3.	Account No.			
4.	Type of Account			
5.	IFSC of Branch			
14.	Details of Branch(es)/Additional Place(s) of business including warehouse (s) in the State:			
	<b>Factory</b>	<b>Godown/ Warehouse</b>	<b>Branch(es)/Addi tional Place (s)</b>	<b>Others (please Specify</b>
1.	Bldg. No./ Name/ Area			
2.	Town/City			
3.	District (State)			
4.	Pin Code			
5.	Email ID (if any)			
6.	Telephone Number (s) (if any)			
7.	FAX No. (if any)			
15.	Details of Branch(es)/Additional Place(s) of business outside the State:			
1.	Bldg. No./Name/Area			
2.	Town/City			
3.	District (State)			
4.	Pin Code			
5.	Email ID (if any)			
6.	Telephone Number(s) (if any)			
7.	FAX No. (if any)			
16.	Details of business Manager(s)			
1.	Name of Business manager			
2.	Bldg. No./Name/Area			
3.	Town/City			
4.	District (State)			
5.	Pin Code			
6.	Email ID (if any)			
7.	Telephone Number(s) (if any)			
8.	FAX No. (if any)			

To be furnished by a dealer opting for registration under the CST Act, 1956

17.	Type of Registration	u/s 7(1) u/s7(2)
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2

**31. Deletion of Form VAT-01A.-** The existing Form VAT-01A appended to the said rules shall be deleted.

**32. Insertion of Form VAT-06A, VAT-06B, VAT-06C and VAT-06D.-** After the existing Form VAT-06 and before the existing Form VAT-07 appended to the said rules, the following new forms shall be inserted, namely:-

**“VAT -06A  
[See Rule 16(3)]  
Application for closure of Business**

[illegible]

1. Reason for closure of Business: Tick ✓ appropriate box
  - (a) Discontinuation of Business ☐
  - (b) Transfer of Business ☐
  - (c) Ceased to be required to be registered and to pay tax ☐
  - (d) Any other reason (Please specify)
2. Date of closure of Business:
3. Detail of closing stock including capital goods, if any, on the date specified above:

S. No.	Type of Goods	Value (In ₹)	Tax Suffered	ITC claimed
1.	Exempted Goods			
2.	MRP Goods			
3.	First Point Taxable Goods			
4.	Goods Taxable @ 1%			
5.	Goods Taxable @ 5%			
6.	Goods Taxable @ 14%			
7.	Goods Taxable @ .....%			
8.	Goods Taxable @ .....%			
9.	Total			

4. In Case of Transfer of Business:
- Name of Transferee:
- Whether transferee holds Registration No.(TIN) or not
- If yes, TIN

Signature:

Name:

Status:

## Verification

I verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed.

Signature:

Name:

Status:

**Form VAT -06 B**

**[See Rule 17 (3)]**

### **Application for opting for payment of tax u/s 3 (2)**

[illegible]

1. Date of Opting for payment of tax u/s 3(2)
2. Detail of closing stock, if any, on date of exercising option which has suffered tax in the State:

S.No.	Type of Goods	Value (In Rs.)
1.	Goods Taxable @ 1%	
2.	Goods Taxable @ 5%	
3.	Goods Taxable @ 14%	
4.	Goods Taxable @ .....%	
5.	Goods Taxable @ .....%	
6.	Total	

3. Balance of ITC at the date of exercising option:
4. Details of closing stock, if any on the date of exercising option, which has not suffered tax within the State:

S. No.	Type of Goods	Value (In Rs.)	Amount of Tax
1.	Goods Taxable @ 1%		
2.	Goods Taxable @ 5%		
3.	Goods Taxable @ 14%		
4.	Goods Taxable @.....%		
5.	Goods Taxable @.....%		
6.	Total		

5. Detail of tax deposited on the closing stock on the date of exercising option:

Amount of tax deposited	Date of deposit	GRN/CIN

Status:

Status:

<http://finance.rajasthan.gov.in>

Date:

Name:

Status:

### Verification

I verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:

Signature:

Date:

Name:

Status:

### Form VAT -06 D

[See Rule 18 (10)]

### Application for option to pay tax at full rate on the MRP

Registration No. (TIN)																			
Name of Dealer																			

1. Date of Opting to pay tax at full rate on MRP ☐☐☐☐☐☐
2. Goods for which option is sought to pay tax at full rate on MRP:-
  - (i) Drugs and medicine as mentioned at S.No. 43 of Schedule IV.
  - (ii) Dietary supplements including nutritional supplements, protein supplements and health foods.
  - (iii) Toothpastes, soaps and creams as manufactured by pharmaceuticals industries under license issued under the drugs and cosmetics Act, 1940.
  - (iv) Chemicals and fertilizers.
  - (v) Others (Please specify)

Place:

Signature:

Date:

Name:

Status:

### Verification

I verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:

Signature:

Date:

Name:

Status: "

**33. Substitution of Form VAT-07A.-** The existing Form VAT-07A appended to the said rules shall be substituted by the following, namely:-

### “FORM VAT-07 A

(See Rule 19)

[Summary statement of purchase made within State and outside the State]



Registration No. (TIN)	YEAR	Period covered by this return							
		From	D	M	YY	To	D	M	Y

Full Name of Dealer	
Address	
Mobile No.	
E-mail Address	

**Part-I**

**(Particulars of purchases including capital goods made within the State against VAT invoice on which Input Tax Credit is allowed under section 18(1))**

Sr. No.	TIN	Name of the Selling Dealer	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases

**Part-II**

**(Particulars of purchases including capital goods made within the State against VAT invoice on which Input Tax Credit is not allowed under section 18)**

Sr. No.	TIN	Name of the Selling Dealer	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases

**Part-III**

**(Particulars of purchases made from outside the State)**

Sr. No.	TIN	Name of the Selling Dealer	Amount of purchases made during the period	Amount of Tax paid or payable on such purchases

Place:

Date:

Signature:

Name:

Status: "

**34. Substitution of Form VAT-08A.-** The existing Form VAT-08A appended to the said rules shall be substituted by the following, namely:-

**“FORM VAT-08A**

[See Rule 19 ]

**[Summary statement of sales against VAT invoice]**

01 Registration No.	YEAR	Period covered by this return
---------------------	------	-------------------------------

(TIN)	From	DD	MM	YY	To	DD	MM	YY

Full Name of Dealer	
Address	
Mobile No.	
E-mail Address	

**PART I**  
(Particulars of sales made within the State against  
VAT invoice to registered dealers)

Sr. No.	TIN	Name of the Purchasing Dealer	Amount of sales made during the period	Amount of Tax paid or payable on such sales

**PART II**  
(Particulars of sales made within the State against  
VAT invoice other than in PART-I)

S.No.	Amount of sales made during the period	Amount of Tax paid or payable on such sales

Place: \_\_\_\_\_ Signature: \_\_\_\_\_  
Date: \_\_\_\_\_ Name: \_\_\_\_\_  
Status: ”

**35. Substitution of Form VAT-10** - The existing Form VAT-10 appended to the the said rules shall be substituted by the following, namely:-

**“FORM VAT 10**  
(See Rule 19)  
**Return**

A.	GENERAL INFORMATION
1.1.	Registration No.(TIN):
1.2	Full Name of Dealer:
1.3	Address of principal place of business
1.4	Mobile No. Email ID
1.5	Return Period

## B . Turnover

### B1. Tax Liability

#### 1.1 Turnover under section 8(3) [Works Contract EC]

Sr. No.	Name Of Awarder	TDN of Awarder	Work Order No.	Work Order Date	Total Value Of Works contract	EC No.	EC Date	EC Issuing Authority	Amount Received From Awarder	Rate Of EC Fee	Amount Of EC Fee	Ec Fee Deposit	
	a1	a2	a3	a4	a5	a6	a7	a8	b	c	d	By Awarder	By Contractor
1.1.1													
1.1.2													
1.1													

#### 1.2 Turnover under section 5(1) of RVAT Act (Composition Schemes)

S.No	Name of Composition Scheme	Gross Turnover for the return period under composition scheme	Composition amount payable for the preceding year	Composition amount payable for the return period
	a	b	c	d
1.2.1				
1.2.2				
1.2	Total			

#### 1.3 Turnover under section 3(2) [in case opt out of section 3(2)].

S.No	Commodity	Turnover	Tax Rate	Amount of tax
	a	b	c	d (b*c)/100
1.3				

#### 1.4 Sale of goods taxable at MRP (First sale within the state)

S.No	Commodity	Turnover	Turnover at MRP	Rate of Tax	Amount of Tax
	a	b1	b2	c	d (b2*c)/100
1.4.1					
1.4.2					
1.4	Total				

#### 1.5 Taxable sales

S.No	Commodity	Turnover	Unit/Weight /Qty./Measurement	Tax Rate/Rate on Unit/Weight/Qty./Measurement	Amount of tax
	a	b	c1	c2	d (b*c)/100

1.5.1					
1.5.2					
<b>1.5</b>	Total				

**1.6 Sales return of taxable goods within State under rule 22(1)(c) (other than return period)**

S.No	Commodity	Turnover	Tax Rate	Amount of tax
	a	b	c	d (b*c)/100
1.6.1				
1.6.2				
<b>1.6</b>	Total			

**1.7 Output Tax**

S.N	Detail	Turnover	Amount of Tax
	a	b (1.4+ 1.5 – 1.6)	d (1.4 + 1.5 – 1.6)
1.7			
<b>1.7</b>	<b>Output Tax Due:</b>		

**1.8 Turnover not liable to be Taxed**

**1.8.1 Turnover under Rule 22(2a) (for sub contractors)**

Sr. No.	Name Of Contractor ( To whom the work is awarded)	TIN of Contractor	E.C. No	E.C Issuing Authority	Sub Contract Agreement No. & Date	TDS deducted; If any	Total Value Of Works contract	Value of Sub Contract
	a1	a2	a3	a4	a5	a6	a7	b
1.8.1.1								
<b>1.8.1</b>								

S.N.	Other Turnover not liable to be Taxed	Turnover
	a	b
1.8.2	Exempted in Schedule-I (sold within state)	
1.8.3	Fully Exempted in Schedule-II u/s 8(3) of RVAT ACT	
1.8.4	Sales made for promotion of SEZ or Exports u/s 8(4) of RVAT ACT	
1.8.5	Sales of goods purchased & sold outside state	
1.8.6	Turnover of goods taxable at first point which have already suffered tax	
1.8.7	Turnover of goods sold in the state on behalf of principal (against Form VAT 36A)	
1.8.8	Amount of deductions as provided in RVAT rules (in case of works Contracts)	
1.8.9	Sales to Exporters within the state (against FormVAT-15)	
1.8.10	Others not liable to tax under VAT (please specify)	

1.8.11	Turnover of sales return of goods sold within the return period under RVAT	
<b>1.8</b>	Total	
<b>B 1</b>	<b>Total Turnover b (1.1+ 1.2 +1.3 + 1.4 +1.5+1.8)</b>	

**B2. Purchase Tax**

S. No.	Commodity	Turnover	Details of Purchase Tax @	Tax Rate If Others	Amount of Tax
	a	b	c1	c2	d
1.1					
1.2					
1.3					
<b>B2</b>	<b>Total</b>				

**B3. Reverse Tax**

S. No.	Details of transactions	Commodity	Turnover	Rate of Tax	Amount of Tax
	a 1	a 2	b	c	d
<b>1.1</b>	Return of goods purchased (other than the return period)				
<b>1.2</b>	Goods purchased for a purpose specified in Section18 (1) (a) to (g) and disposed off otherwise including non-allowable proportionate ITC				
<b>1.3</b>	In case of SOS (up to 4%) -- ---- %				
<b>1.4</b>	Stocks remained in case of switch over to option u/s3(2) [See Rule17(3)]				
<b>1.5</b>	In any other case (Please specify)				
<b>B3</b>	<b>Total 1.2 to 1.5</b>				

**B4.1.1 INPUT TAX & DETAILS OF PURCHASES**

S.No.	Commodity	Purchase Value excluding VAT	Tax Rate	Input Tax
	a	B	c	d
1.1.1				
1.1.2				
1.1.3				
1.1.4				
1.1.5				
<b>1.1</b>	<b>Total</b>			
<b>1.2</b>	<b>Purchases of Capital Goods</b>			
S.No	Commodity	Purchase Value excluding VAT	Tax Rate	Input Tax
1.2.1				
1.2.2				
<b>1.2</b>	<b>Total</b>			

<b>1.3</b>	<b>Total (1.1 to 1.2)</b>	
1.4	ITC Claimed in 7A by the Dealer	
1.5	Purchase return (Purchased within the return period)	
<b>1.6</b>	<b>Total eligible input tax credit (1.4 -1.5)</b>	
1.7	Amount of ITC Brought forward (From previous return)	
1.8	Total Input Tax Credit Available (1.6 + 1.7)	

### C. Turnover and Liability under CST

#### 1.1 Tax Liability under CST

S.No	Details of Sales	Commodity	Turnover	Amount of Tax
	a	b	c	d
1.1.1	Inter-State sale against Form C @2%			
1.1.2	Inter-State sale against Form C @%			
1.1.3	Inter-State sale without Form C @%			
1.1.4	Sales outside State Branch/Depot/Stock Transfer/ Consignment Sale (without Form F@ %)			
1.1.5	Subsequent Inter State sales u/s 6(2) of CST Act (without Form C/E I/ E II)			
1.1.6	Inter State sales under section 6(3) of CST Act (without Form J)			
1.1.7	Inter State sales made to SEZ under section 8(6) of CST ACT (without Form I)			
1.1.8	Other @.....			
1.1.9	Total (1.1.1 to 1.1.9)			
1.1.10	Sales return of taxable goods under section 8A of CST ACT (other than return period)			
<b>1.1</b>	<b>Total CST (1.1.9 -1.1.10)</b>			

#### 1.2 Turnover not liable to tax under CST

S.No	Details of Sales	Turnover
1.2.1	Sales in course of Export U/s 5(3) of CST ACT, (against Form H)	
1.2.2	Sales in course of Export U/s 5(1) of CST ACT	
1.2.3	Sales outside State/Branch/Depot/Stock Transfer/ Consignment Sale (against Form F)	
1.2.4	Subsequent Inter State sales u/s 6(2) of CST ACT (against Form C and EI/ E II)	
1.2.5	Inter State sales under section 6(3) of CST ACT (against Form J)	
1.2.6	Inter State sales made to SEZ under section 8(6) of CST ACT (against Form I)	
1.2.7	Exempted Sales under CST ACT	
1.2.8	Other deductions, if any, (Please specify)	

1.2	Total	
1.3	Turnover of sales return of goods sold within the return period under CST	
C	Total Turnover (1.1+ 1.2+1.3)	

**D –Details of Tax due and Deposit of Tax, Interest and Late Fee**
**1. Tax Payable (Category of Payment)**

	Period	Tax Type (VAT/CST)	Tax Due
1.1			
1.2			
	<b>Total</b>		

**2. Details of Deposit-(VAT-37B, VAT-38, VAT-41(TDSC), VAT-25(RAO) etc.)**

Tax Period From	Tax Period To	Due Date	Tax Type	Tax Deposited	Date Of Deposit	Delay in Deposit	Amount of Interest	Date Of Deposit Of Interest	Mode of Deposit	Description	Remarks
<b>Total</b>											

**3. DETAIL OF VAT-41/ T.D.S. CERTIFICATES**

S. No.	Awardee Name	VAT-41 No	Contract Value	Amount Received From Awardee	TDS Amount	Deposit Details	
						Gross Amount Of Challan / E-Challan	Deposit Date

**4. Details of Late Fee**

Due Date of filing of Return	
Date of submission of Return	
Amount of Late fee	
Date of Deposit of Late fee	
Mode of Deposit	
Description	

**E. Tax Payable**

S.No.	Total Tax Payable / Deferred	Amount
1.1	Output Tax (B1-d1.7)	
1.2	Tax collected as per sales invoice	
1.3	Output tax (maximum of 1.1 and 1.2)	
1.4	Purchase tax (B2)	
1.5	Reverse Tax (B3)	

1.6	Others, If any, (Specify)	
1.7	Total Tax (1.3 to 1.6)	
1.8	Total input tax credit available (B4.1.8)	
1.9	Net Tax Payable (1.7 –1.8)	
1.10	Tax Deferred in Percent (under VAT)	
1.11	Tax Deferred (under VAT)	
1.12	Amount Payable (+)/Creditable (1.9 - 1.11)	
1.13	Exemption Fee (in case of works contract)(B 1.1d)	
1.14	Composition Fee (B1.1.2 d)	
1.15	Tax Payable on Turnover under section 3(2) [in case opt out of section 3(2)] (B1.1.3 d)	
1.16	Total Amount Payable(+)/Creditable (-)(1.12+ 1.13+1.14+1.15)	
1.17	Amount Deposited Under VAT	
1.18	Amount Payable (+)/Creditable (-) (1.14 - 1.15)	
1.19	Tax due under CST ACT (C-1.1)	
1.20	Tax Collected as per sales invoice	
1.21	Maximum of 1.20 and 1.21	
1.22	Tax Deferred in percent (Under CST)	
1.23	Tax Deferred (Under CST)	
1.24	Set off of Entry Tax paid (Only in case of CST for commodity like paper, Dyes and dyes stuff, Textile auxiliaries, Edible oil notified under section 8 (5) of CST ACT)	
1.25	CST to be deposited	
1.26	Creditable ITC to be adjusted	
1.27	CST payable (1.27 - 1.28)	
1.28	Amount Deposited Under CST	
1.29	Net Tax payable / creditable (1.29 - 1.30 )	
1.30	Refund claimed (if any)	
1.31	ITC to be carried forward for next quarter	

”

**36. Substitution of Form VAT-10A.-** The existing Form VAT-10A appended to the said rules shall be substituted by the following, namely:-

**“Form VAT-10A**

[See rule 19]

**Annual Return**

**Part A**

1	General Information		
1.1	Name of the dealer		
1.2	Address (of the principal place of business)with Fax, E-mail etc.		
1.3	Mobile number		
1.4	Registration No. (TIN)		
1.5	Status of the dealer [such as proprietary / partnership / company / others – specify		
1.6	Details of amendment made in registration certificate during the year, if any.		



1.7	Period under return (Financial Year)								
1.8	Nature of business : trader / manufacturer / importer / exporter / works contractor / lessor / other (please specify)								
1.9	List of books of accounts maintained (in case books of accounts maintained in computer system, mention the books of accounts generated by such system)								
1.10	Particulars of (operating) Bank Accounts								
Name of Bank		Branch		Account No.			IFSC of the Branch		
1.11	Account of statutory forms obtained from the Department								
Name of Form	Opening Balance	Obtained	Total	Used	Cancelled	Lost	Balance	Amount (in Rs.) for which forms utilized	
1.12	Details of surveys conducted (other than R.C. enquiry), if any:								
Authority who conducted survey				Date of survey		Results of survey			

## Part B

### 2. Trading account

Details	Amount	Details	Amount
<b>A. Opening Stock</b> (i) Exempted goods (ii) MRP goods (iii) First point taxable goods (iv) Goods taxable @ 1% (v) Goods taxable @ 5% (vi) Goods taxable @ 14% (vii) Goods taxable @ --% (viii) Goods taxable @ --% (ix) Work in progress Total of opening stock <b>B. Purchases made within state</b> (i) Exempted goods (ii) MRP goods (iii) First point taxable goods (iv) Goods taxable @ 1% (v) Goods taxable @ 5% (vi) Goods taxable @ 14% (vii) Goods taxable @ --% (viii) Goods taxable @ --% (ix) Work in progress		<b>A. Sales</b> (i) Sales under CST Act (ii) Sales under RVAT Act (iii) Sales Return <b>Net Sales</b> <b>B. Closing stock</b> (i) Exempted goods (ii) MRP goods (iii) First point taxable goods (iv) Goods taxable @ 1% (v) Goods taxable @ 5% (vi) Goods taxable @ 14% (vii) Goods taxable @ --% (viii) Goods taxable @ --% (ix) Work in progress Total of closing stock <b>C. Gross loss</b>	

<b>C. Purchases made from outside the state</b> (i) Exempted goods (ii) MRP goods (iii) First point taxable goods (iv) Goods taxable @ 1% (v) Goods taxable @ 5% (vi) Goods taxable @ 14% (vii) Goods taxable @ --% (viii) Goods taxable @ --% (ix) Work in progress  <b>Total purchases</b> Less: Purchase Discount, if any Less: Purchase Return, if any. <b>Net Purchases</b> <b>D. Expenses</b> (i) Direct expenses (ii) Manufacturing expenses (iii) Others <b>E. Gross profit</b> <b>Total</b>			
		<b>Total</b>	

**3. Statement of goods received for sale on consignment/ stock transfer/depot transfer from outside the state**

Commodity	Opening Balance		Received during the year		Total		Sold during the year		Disposed otherwise		Balance	
	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value	Quantity	Value

**4. Details of raw material and finished goods (in case of manufacturer)**

Raw material			Finished goods		
Details	Quantity	Value	Details	Quantity	Value
Opening balance			Opening balance		
Purchase during the year			Manufactured during the year		
Total			Total		
Consumed in manufacturing			Sold during the year		
Under process					
Disposed otherwise (please specified details)			Disposed otherwise (please specified details)		
Wastage in process					
Balance			Balance		

**Part C**

**5. Other information**

5.1 Whether all declarations for all sales claimed at concessional rates as required under the RVAT Act and Rules received, if not, give details:

S. No.	Period (Month/Quarter/Year, as applicable)	Name of purchasing dealer	Amount

5.2 Whether all declarations in Form VAT 36A for sales of goods received from principal required under the RVAT Act and Rules received, if not, give details:

S.No.	Name of principal, address with TIN	Commodity	Total sales	Output tax

5.3 Whether all declarations for all sales claimed at concessional rates as required under the CST Act and Rules received, if not, give details

S. No.	Period (Month/Quarter/Year, as applicable)	Name of form (C, F, EI, EII, H, I, J)	Name of purchasing dealer	Amount

**Part D**

**6. Sales return register**

S. No.	Details of sales out of which sales returns is made						Details of sales returns			
	Vat invoice no.	Date	To whom issued	Name of goods	Amount	Tax	Goods returned by document/ challan No.	Date	Amount	Tax

**DECLARATION**

I, ----- do solemnly declare that to the best of my knowledge and belief the information given on this form is true and correct.

Name

Dated

Signature and status"

**37. Substitution of Form VAT-11.-** The existing Form VAT-11 appended to the said rules shall be substituted by the following, namely:-

**“FORM VAT 11**  
**(See Rule 19)**

**Return**

<b>A.</b>	<b>General information</b>												
1.1.	Registration No.(TIN):												
1.2	Full Name of Dealer:												
1.3	Address of principal place of business												
1.4	Mobile No. Email ID												
1.5	Return Period												

**B. Turnover****1.1 Turnover under section 8(3) [Works Contract EC]**

S. No.	Name Of Awarder	TDN of Awarder	Work Order No.	Work Order Date	Total Value Of Works contract	EC No.	EC Date	EC Issuing Authority	Amount Received From Awarder	Rate Of EC Fee	Amount Of EC Fee	EC Fee Deposit	
												By Awarder	By Contractor
	a1	a2	a3	a4	a5	a6	a7	a8	b	c	d	e	f
1.1.1													
1.1.2													
<b>1.1</b>													

**1.2 Turnover under section 5(1) of RVAT Act (Composition Schemes)**

S.No	Name of Composition Scheme	Gross Turnover for the return period under composition scheme	Composition amount payable for the preceding year	Composition amount payable for the return period
	a	b	c	D
1.2.1				
1.2.2				
<b>1.2</b>	Total			

**1.3 Taxable sales by dealers who have opted for payment of tax under section 3(2)**

S.No	Commodity	Turnover	Tax Rate	Amount of tax
	a	b	c	d (b*c)/100
<b>1.3</b>				

**1.4 Sale of goods taxable at MRP (which has suffered Tax at first point)**

S.No	Turnover of goods on which tax is paid at MRP	Tax paid at MRP	Reimbursement of tax	Balance
	b	d 1	d 2	e
1.4.1				
1.4.2				

<b>1.4</b>	Total			
------------	-------	--	--	--

**1.5 Turnover under Rule 22(2a) (for sub contractors)**

Sr. No.	Name Of Contractor (To whom the work is awarded)	TIN of Contractor	E.C. No	E.C Issuing Authority	Sub Contract Agreement No. & Date	TDS deducted; If any	Total Value Of Works contract	Value of Sub Contract
	a1	a2	a3	a4	a5	a6	a7	d
1.5.1								
<b>1.5</b>								
S.No.	Details of Sales						Turnover	
	A						b	
1.6	Exempted in Schedule-I (sold within state)							
1.7	Turnover of goods taxable at first point which have already suffered tax							
1.8	Turnover of allowable sales return							
<b>B</b>	<b>Total</b>						<b>b(1.1+1.2+1.3+1.5+1.6+1.7-1.8)</b>	

**C. Detail of Tax Liability and deposit.**
**1.1 Tax Liability**

S.N	Detail	Taxable Turnover	Amount of Tax
1.1	a	b (1.1+1.2+ 1.3)	d ( 1.1+1.2+ 1.3)
<b>1.2</b>	<b>Tax Payable:</b>		

**1.2 Tax Payable (Category of Payment)**

S.No.	Period	Tax Payable	Interest Payable	Total
1.2.1				
1.2.2				
1.2.3				
1.2.4				
	<b>Total</b>			

**1.3 Details of Deposit-( VAT-37B, VAT-38, VAT-41(TDSC), VAT-25(RAO) etc.)**

Tax Period		Due Date	Tax Deposited	Date of deposit	Delay in deposit	Amount of interest	Date of deposit of interest	Mode of Deposit	Description
From	To								
<b>Total</b>									

#### 1.4 DETAIL OF VAT-41/ T.D.S. CERTIFICATES

S.No.	Awardee name	VAT-41 No	Contract value	Amount received from awardee	TDS amount	Deposit details	
						Gross amount of challan / e-challan	Deposit date

#### 1.5 Details of Late Fee

Due Date of filing of Return	
Date of submission of Return	
Amount of Late fee	
Date of Deposit of Late fee	
Mode of Deposit	
Description	

#### D Other Information.

##### 1.1 Trading Account of the return period

Description	Amount (in Rs.)	Description	Amount (in Rs.)
Opening Balance		Sales	
Purchases		Closing Stock	
Less: (i) Purchase return (ii) Purchase discount			
Expenses		Gross loss	
Gross profit			
<b>Total</b>		<b>Total</b>	

##### 1.2 Account of statutory forms obtained from the Department

Form	Opening Balance	Obtained	Total	Used	Cancelled	Lost	Balance	Amount (in Rs.) for which forms are utilized
A	B	C	D	E	F	G	H	I

”

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

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

**40. Substitution of Form VAT-40.-** The existing Form VAT-40 appended to the said rules shall be substituted by the following, namely:-

**[See Rule 40 (1)]**

**To,  
Assessing Authority,  
Circle....  
Zone.....**

- (a) TIN

0	8									
---	---	--	--	--	--	--	--	--	--	--

- [illegible]

[illegible]

- (a) Name of person

[illegible][illegible]

- [illegible]

- [illegible]

[illegible]

- (a) Name of the Department/ corporation/public undertaking/ co-operative society/ local body/ statutory body/ autonomous body

[illegible][illegible]

- [illegible]

[illegible]

- [illegible]

[illegible]

- [illegible]

[illegible]

## 1. PAN

[illegible]

2. E-mail id

[illegible]

### 3. Detail of Bank Account

S. No.	Name of Bank	Branch Address along with IFSC	Bank Account Number	Type of Account

## Verification

I/ We verify that the above information and its enclosures are true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:

Date:

Signature

Name of Applicant (s):

Status with Seal”

**41. Substitution of Form VAT-40A.-** The existing Form VAT-40A appended to the said rules shall be substituted by the following, namely:-

**“FORM VAT-40A**

**[See Rule 40 (2)]**

## Awarder Identification Certificate

[illegible]

This is to certify that ..... (Name of the Dealer/ Person), .....(Designation) of .....(Name of firm/Institution etc.), whose principal place of business is situated at..... having TIN..... is responsible for making deduction of tax under the tax deduction number as allotted above.

This certificate shall remain in force until cancelled.

Place.....

Date.....

Signature.....

Name.....

Designation.....”

SEAL

#### 42. Insertion of Form VAT-40B, VAT-40C, VAT-40D and VAT 40E.-

After the existing Form VAT-40A and before the existing Form VAT-41 appended to the said rules, the following new forms shall be inserted, namely:-

**“FORM VAT-40B**

**[See Rule 40 (3)]**

**Application for cancellation /issue of duplicate certificate/ amendment of  
Awarder Identification Certificate**

[illegible]

I \_\_\_\_\_ on behalf of \_\_\_\_\_  
(Here state the name of registered dealer/Organization/Department) submit the



application for following reasons: ☒ which is applicable

1. For the cancellation of the Awarder Identification Certificate issued on \_\_\_\_\_ as we have ceased to be responsible for making deduction of tax. ☐
2. For issue of duplicate copy of Awarder Identification Certificate as Original Awarder Identification Certificate is lost/ misplaced/ destroyed. ☐
3. For any change that does not alter the basic status of dealer: ☐  
Please mention the change below:  
.....  
.....
4. For change in the basic status of dealer:  
Please mention the change below:  
.....  
.....
5. For discontinuation of activity by awarder: ☐

Place :  
Date :

Signature  
(Authorized person)

**FORM VAT-40C**  
**[See Rule 40 (7)]**  
**Application for issuance of No Tax Deduction Certificate**

**To,**  
**Assessing Authority,**  
**Circle....**  
**Zone.....**

I ....., Status ....., of M/s .....  
TIN ....., submit the application for grant of No Tax Deduction Certificate for following contracts:

S No.	Date of the contract	Nature and details of the contract	Total value of the contract	Date by which the contract is undertaken to be completed	Remarks

Place :  
Date :

Signature  
(Authorized person)

**Verification**

I verify that the above information is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:  
Date:

Signature:  
Name:  
Status:

**FORM VAT-40D**  
**[See Rule 40 (7)]**  
**No Tax Deduction Certificate**

**Certificate No. ....**

**Dated .....**

This certificate is hereby granted to M/s .....  
 (Name of the Registered dealer) who carries on the business of works contract, and  
 who is a Registered dealer holding a registration no. (TIN) ..... having his  
 chief place of business and additional place of business at the address specified  
 below:

Chief place of business: .....

Additional place of business: .....

This certificate is issued for the works contract executed under agreement  
 No. .... dated ..... between M/s ..... and holder  
 of this certificate. It is directed that person responsible to deduct tax from the amount  
 payable to the contractor under section 20 shall not deduct any amount as tax for the  
 contract specified above.

Place:

Date:

**SEAL**

Signature:

Name:

Designation:

**FORM VAT-40E**  
**[See Rule 40(8)]**

**Statement of works contracts and tax deducted to be furnished by the awarder**  
**To**

1. Name of the Awarder
2. Awarder Identification No.
3. Address  
 Bldg. No/ Name/Area  
 Town/City  
 District (State)  
 Pin Code  
 Mobile Number(s)
4. Period under return

Email Id

Fax No.

**PART A**  
**Information of works contract entered into**

S. No.	Date of the contract	Nature and details of the contract	Total value of the contract	Name and address of the Contractor	TIN of the Contractor	Date by which the contract is undertaken to be completed	Details of the goods to be supplied by the awarder under the contract and the value thereof

**PART B**  
**Details of Tax deducted at source by awarder**

S. No.	Date of the contract	Nature of the contract	Gross value of the contract	Bill No. & Date	Amount of the bill	Amount deducted at source	Voucher No. and date of credit of payment to the contractor	Gross amount of challan & date on which tax deducted at source was deposited to the account of the Commercial Taxes Department	GRN/ CIN	Remarks

**PART C**  
**Details of tax deposited by contractor, if any**

S. No.	Date of the contract	Nature of the contract	Gross value of the contract	Bill No. & Date	Amount of the bill	Amount deposited by contractor	Date of deposition of tax by contractor	GRN / CIN	Remarks

**PART D**  
**Details of No Tax Deduction Number Certificate submitted by contractor**

S. No.	Date of the contract	Nature of the contract	Gross value of the contract	Certificate No. of NTDN	Date of Issue of NTDN	Issuing Authority	Remarks

**43. Deletion of Form VAT-41A.-** The existing Form VAT-41A appended to the said rules shall be deleted.

**44. Amendment of Form VAT-45A.-** In Form VAT-45A appended to the said rules for the existing expression “Designation of the authority”, the expression “Designation of the authority with name of office” shall be substituted.

**45. Substitution of Form VAT-58.-** The existing Form VAT-58 appended to the said rules shall be substituted by the following, namely:-

**“Form VAT - 58**

[See Rule 72 ]

**Application for Reopening of ex-parte assessment**

**To**

**The Dy. Commissioner (Adm)**

**Zone: .....**

Registration No. (TIN)

1.	Name of Business						
2.	Address						
	Bldg. No/Name/ Area						
	Town/City						
	District (State)						
	Pin Code						
3.	Email Id						
4.	Mobile/Fax Number(s)						
5.	Date of the order sought to be reopened	D	D	M	M	Y	Y
6.	Date of service of the order	D	D	M	M	Y	Y
7.	Name of the assessing authority						
8.	Designation of the assessing authority						
9.	Period of ex-parte assessment						
10.	Section, under which the order is passed						
11.	Have you preferred an appeal against the order ?	YES				NO	
12.	Date of filing of application	D	D	M	M	Y	Y
13.	Grounds for reopening of the said order						

Place:

Date:

Signature:

Name:

Status:

**Verification**

I verify that the above information and its enclosures (if any) is true and correct to the best of my knowledge and belief and nothing has been concealed.

Place:

Date:

Signature:

Name:

Status: ”

**46. Insertion of Forms VAT-69, VAT-70 and VAT-71.-** After the existing Form VAT-68 appended to the rules, the following new Forms VAT-69, VAT-70 and VAT-71A shall be added, namely:-

**“FORM VAT-69**

(See Rule 17A)

**Application for permission to pay tax in lump sum**

To,

The Assessing Authority

\_\_\_\_\_

I submit my application as follows for the grant of permission to pay tax in lump sum under rule 17A of Rajasthan Value Added Tax Rules, 2006 for the period commencing from \_\_\_\_\_ .

The Details of my business are as under :

1. TIN
2. Name of the Applicant :
3. Name of the Dealer :
4. Address :
5. Commodities for which option to pay tax in lump sum is opted:
6. If opting under sub rule (3) of the rule 17A:
  - a. Turnover of Current Financial Year upto the date of application:
  - b. Tax charged or collected (if any):
  - c. Composition Amount which has become due:
  - d. Interest payable on the Composition Amount due:
  - e. Late fee payable:
  - f. Date of deposit of due Amount:
7. Closing stock which has suffered tax in the State (as on date of application) :
8. Amount of ITC to be reversed on closing Stock as mentioned at S.No. 7:
9. Closing stock which has not suffered tax in the State:
10. Date of deposit of tax on closing stock as mentioned at S.No. 9:

I/We declare that the information given above is true and correct to the best of my/our knowledge and nothing has been concealed and I shall abide by all the conditions specified in relevant rule.

Place :

Signature :

Date :

Designation :

**FORM VAT 70**

(See Rule 17A)

**Certificate for payment of tax in lump sum**

1. TIN:
2. Name of the applicant:
3. Name and address:
4. E-mail address:
5. Mobile No.:
6. Commodities for which permission to pay tax in lump sum is granted:

This certificate shall remain in force till the dealer opted out from the option of payment of tax in lump sum or the dealer has closed the business or certificate is cancelled, whichever is earlier.

Place :

Signature :

Date :

Designation :

**FORM VAT 71**

(See Rule 17A)

**Application for opt out from the option for payment of tax in lump sum**

To,  
The Assessing Authority

\_\_\_\_\_  
\_\_\_\_\_

I submit my application for opt out to lump sum in lieu of tax under rule 17A of Rajasthan Value Added Tax Rules, 2006 from the date.....

The Details of my business are as under :

1. TIN
2. Name of the Applicant :
3. Name of the Dealer :
4. Address :
5. Commodities for which option to pay tax in lump sum is opted:
6. Details of business (as on date of opting out):
  - a. Turnover of Current Financial Year:
  - b. Composition Amount which has become due:
  - c. Interest payable on the Composition Amount due(if any):
  - d. Late fee payable(if any):
  - e. Date of deposit of due Amount:
7. Closing stock of commodity for which option to pay tax in lump sum is opted :

I/We declare that the information given above is true and correct to the best of my/our knowledge and nothing has been concealed and I shall abide by all the conditions specified in relevant rule.

Place :

Signature :

Date :

Designation : ”

[No.F.12(59)FD/Tax/2014-9]

By order of the Governor,

**(Aditya Pareek)**

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.32.-** 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 said Act,-

- (i) the existing serial number 5 and entries thereto shall be deemed to have been substituted, with effect from 01.04.2006, by the following, namely:-

“

5.	Books, Workbooks prescribed by any Board of School Education or University or used for educational purpose, periodicals and journals including maps, charts and globe	Subject to the provisions of section 97A of the Act
----	---	---

”

- (ii) the existing serial number 39 and entries thereto shall be substituted by the following, namely:-

“

39.	Textile and fabric on which additional excise duty was leviable but exempted by the Government of India which was subsequently omitted by the Finance Act, 2011 (Central Act No. 8 of 2011) from Schedule I of the Additional Duties of Excise (Goods of Special Importance) Act, 1957, except goods mentioned in entry no. 204 and 205 of Schedule IV of this Act	
-----	--	--

- (iii) the existing serial number 55 and entries thereto shall be substituted by the following, namely:-

“

55.	Handicrafts including blue pottery and puppets upto Rs. 1000/- per item	
-----	---	--

”

- (iv) the existing serial number 98 and entries thereto shall be deemed to have been substituted, with effect from 01.04.2006, by the following, namely:-

“

98.	De-oiled rice bran.	Subject to the provisions of section 97A of the Act
-----	---------------------	---

”

- (v) the existing serial number 137 and entries thereto shall be deleted.

- (vi) after the existing serial number 137 and entries thereto so deleted, the following new serial numbers and entries thereto, shall be added, namely:-

“

138.	Bio gas	
139.	Reetha and shikakai	

”

[No.F.12(59)FD/Tax/2014-10]  
By order of the Governor,

(Aditya Pareek)  
Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.33.-**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,-

- (i) the existing serial number 38 and entries thereto shall be deleted.
- (ii) after the existing serial number 66 and entries thereto, the following new serial number 67 and entries thereto shall be added, namely:-

“

67.	Registered dealers selling Aviation Turbine Fuel to any Airline establishing HUB in the State or to any Airline connecting cities of the State	
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”

[No.F.12(59)FD/Tax/2014-11]  
By order of the Governor,

(Aditya Pareek)  
Joint Secretary to the Government



**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.34.-** In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from tax payable on the sale of aviation turbine fuel by a registered dealer to the airline which establishes a 'HUB' in the State or operates scheduled or non-scheduled commercial flights from a place in the State to another place in the State to the extent the rate of tax exceeds 5% on the following conditions, namely:-

- (i) in case of Airlines other than who establish the HUB in the State, the exemption shall be available only on the ATF filled in an aircraft for a scheduled or non-scheduled commercial flight from a place in the State to another place in the State.
- (ii) a 'HUB' shall be deemed to be established only if the airline has a minimum of 3 aircrafts halted each night in the State.
- (iii) the selling dealer shall obtain a certificate in the form appended hereto, issued by the authorized signatory of the purchasing airline and shall furnish the same to his assessing authority.

**CERTIFICATE**

I, ..... (Name) .....(authorized signatory) of ..... (airline) do hereby certify that the aviation turbine fuel amounting to Rs. .... for the quarter ending on .....year .....purchased from M/s ..... TIN ..... has been used in accordance with the notification No. .... dated .....

Place .....  
Date .....

Signature .....  
Seal of authorized signatory.....

[No.F.12(59)FD/Tax/2014-12]  
By order of the Governor,

**(Aditya Pareek)**  
Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.35.-**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

In Schedule IV appended to the said Act,-

- (i) the existing serial number 93 and entries thereto shall be deleted.
- (ii) the existing serial number 105 and entries thereto shall be deemed to have been substituted, with effect from 01.04.2006, by the following, namely:-

105.	Printing ink excluding cartridges but including toner, aluminium plate, graphic art film and plaster film	5	Subject to the provisions of section 97A of the Act.
------	---	---	--

- (iii) the existing serial number 126 and entries thereto shall be substituted by the following, namely:-

126.	Spices (when sold in unmixed and in powder or in crushed or in paste form whether loose or in packages) including cumin seed, aniseed, turmeric, dry chillies, dhaniya, methi, ajwain, suwa, amchoor, asaliya, kathodi, hing (Asafoetida) and sonth	5	
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- (iv) the existing serial number 126A and entries thereto shall be deleted.
- (v) the existing serial number 137 and entries thereto shall be deemed to have been substituted, with effect from 01.04.2006, by the following, namely:-

137.	Tools including power tools and parts thereof	5	Subject to the provisions of section 97A of the Act
------	---	---	---

- (vi) the existing serial number 144 and entries thereto shall be deleted.
- (vii) the existing serial number 193 and entries thereto shall be substituted by the following, namely:-

“

193.	Desert coolers, Room coolers and bodies thereof	5	
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”

- (viii) the existing serial number 201 and entries thereto shall be deemed to have been substituted, with effect from 01.04.2006, by the following, namely:-

“

201.	Stainless steel wire and stainless steel wire rod	5	Subject to the provisions of section 97A of the Act
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”

- (ix) after the existing serial number 201 and entries thereto, the following new serial numbers and entries thereto shall be added, namely :-

“

202.	Cooked food except when sold in the restaurants and hotels categorized as three star and above and heritage hotels categorized as 'Classic' and 'Grand' by Government of India or categorized as equivalent to the categories mentioned above, by a committee constituted for this purpose by the State Government	5	
203.	All types of handicrafts including blue pottery and puppets having sale price more than Rs. 1000/- per item	5	
204.	Textile furnishings having sale price of more than Rs. 100/- per meter or per piece or per set, as the case may be, other than handloom furnishings	5	
205.	Textile shirting and suiting having sale price of more than Rs. 500/- per meter	5	

”

- (x) in Part-A (Goods under Category of IT Products), the existing serial number 5 and entries thereto shall be deleted.

[No.F.12(59)FD/Tax/2014-13]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.36.-**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 substitute the existing Schedule V appended to the Act, with immediate effect, by the following, namely:-

**“SCHDEULE V  
[See section 4]  
Goods Taxable at 14%**

S. No.	Description of Goods	Rate of Tax	Conditions, if any
1.	2.	3.	4.
1.	All types of synthetic adhesive, polymide adhesive, resin adhesive, adhesive solution e.g. araldite, quick fix, bontite, elfy.	14	
2.	Air purifiers and cupboard fresheners, perfumes and deodorizers, whether odourless or with odour.	14	
3.	Aluminium composite panel (including composite panel made of any other material) and aluminium containers for compressed gas or liquefied gas.	14	
4.	Anti-freezing preparations and prepared de-icing fluids.	14	
5.	Artificial flowers, foliage, fruit and parts thereof and articles made of artificial flowers, foliage or fruit.	14	
6.	(i) Arms, ammunitions and parts and accessories thereof. (ii) Explosives, pyrotechnic products, pyrophoric alloys, certain combustible preparations excluding safety matches.	14	
7.	Articles made of aluminium, brass, bronze, copper, cadmium, lead, white metal, german silver or zinc other than specified in any other Schedule.	14	
8.	Articles made of ivory, horn, coconut shell, straw, bamboo, cane, rosewood, sandalwood and other woods other than specified in any other Schedule.	14	
9.	Batteries of all types including batteries used in tractor, excavator, earth moving machines and other machines.	14	
10.	Bitumen of all kinds.	14	
11.	Brushes of all types including shaving brush, hair brush, nail brush, eyelash brush, tooth brush, paint brush, shoe brush, toilet brush and dusting brush except wire brush.	14	
12.	Boilers, steam or other vapour generating boilers, central heating hot water boilers, superheated water boilers, Industrial or laboratory furnaces and ovens,	14	

	including incinerators, non-electric boilers and parts thereof.		
13.	<ul style="list-style-type: none"> <li>(i) Camera of all kinds including still image camera, video camera, video camera recorders, digital camera and parts and accessories thereof.</li> <li>(ii) Photographic enlargers, flash light apparatus, photographic lenses, photo blocks, photo albums, stamp albums, photo mounts, studio backgrounds including lighting control reflectors, tri-reflectors, modifiers, backgrounds, curtains, studio lights and parts and accessories thereof.</li> <li>(iii) Photo films, rolls and plates.</li> <li>(iv) Photographic goods including photographic chemicals and photographic papers.</li> <li>(v) Cinematographic equipments including video cameras, projectors, over-head projectors, enlargers, plates thereof, sound-recording and reproducing equipments and parts and accessories thereof, cinematographic lenses, exposed films, filmstrips, arc or cinema carbons and cinema slides.</li> </ul>	14	
14.	<ul style="list-style-type: none"> <li>(i) Cement including white cement and their substitutes.</li> <li>(ii) Ready-mix concrete, cement concrete mixture, pre-stressed concrete poles and structures, additives for cements, mortars or concretes, articles of cement and concrete, pre-fabricated components of building and other structures.</li> <li>(iii) Water proofing chemicals, compounds and sheets.</li> <li>(iv) Weather proofing compounds and such other articles.</li> </ul>	14	
15.	Cigar cases and cigarette cases, pipe holder, tobacco pipes, cigarette filters, cigarette lighter and hookah.	14	
16.	<ul style="list-style-type: none"> <li>(i) Cooked food except as provided in entry No. 202 of Schedule-IV.</li> <li>(ii) Ice-candy, ice-cake, ice cream, ice-jelly, frozen dessert, kulfi, Ice cream cone.</li> <li>(iii) Chocolates and other food preparations containing cocoa.</li> <li>(iv) Branded bakery products including all varieties of cookies, pastries, patties, biscuits, cake sold under brand name registered or applied for under the Trade Marks Act, 1999.</li> <li>(v) Pizza, burgers, hamburgers, sandwich, hot dog, nuggets.</li> <li>(vi) Beverages including coffee drinks hot and cold, Instant coffee, espresso coffee, flavored/ non flavored tea, Ice tea, milk shakes, thick shakes, Ice-cream shakes, flavored milk, fruit pulp drinks, squash(excluding beverages specifically mentioned in any other Schedule)</li> <li>(vii) Corn flakes, wheat flakes, kurkure, popcorn and</li> </ul>	14	

	<p>such articles.</p> <p>(viii) Chips when sold under brand name registered or applied for under Trade Mark Act, 1999.</p> <p>(ix) Branded confectionery including toffee, chocolate, chewing gum, bubble gum and the frozen confectionery, sugar candy having less than 90% sugar contents and likewise sold under brand name registered or applied for under the Trade Marks Act, 1999.</p> <p>(x) Oat meal, custard powder, concentrate of drinks and food, baking powder, milk food for babies, ice cream powder, instant soups, noodles, pastas, vada mix, dosa mix, Idli mix, gulab jamun mix, Ice cream mix and softy mix, manchurian mix, jaljeera mix, chocolate sauce and other chinese eatable mix and tinned or packed ready to eat items.</p> <p>(xi) Cocoa paste and cocoa powder.</p> <p>(xii) Vinegar of all types.</p> <p>(xiii) Margarine, table margarine, vegetable bakery margarine, mayonnaise, salad dressing, bread improver, cake gel, edible gelatin, fruit oils like-grape oil, orange oil, lemon oil, lime oil, carrot oil, leaves oil such as mint oil, curry leaf oil.</p> <p>(xiv) Tomato puree, ketchup, sauces in all form and varieties.</p> <p>(xv) Health drinks of all varieties and other non-alcoholic beverages not falling under any entry in any other Schedule.</p> <p>(xvi) Food supplements, appetizers in liquid, pill or powder forms, whether prepared according to pharmacopeia standards or otherwise.</p> <p>(xvii) Veg / non veg snacks including potato flakes, hara bhara Kabab, shammi kabab, cheese roll, burger, aloo tikki, soya roll.</p> <p>(xviii) All types of baby food supplements.</p> <p>(xix) Soya milk.</p>		
17.	Crockery of all kinds including china ware, glaze earthen ware and articles made of porcelain and glass ware.	14	
18.	<p>(i) Detergents whether in cake, liquid or powder form, toilet soap, paper soap, all kinds of cleaning powders and liquids whether medicated or not, laundry brighteners, stain busters, stain removers and bleaching agents, alcoholic toiletry preparations. (Excluding oil based washing soap in any form or packaging having maximum retail price less than Rs.60/- per Kilogram).</p> <p>(ii) Toilet paper and tissue paper.</p> <p>(iii) All types of floor cleaner and toilet cleaner including-antiseptic/ germicidal/ disinfectant floor cleaner and toilet cleaner.</p>	14	

19.	<ul style="list-style-type: none"> <li>(i) Doors, windows, section windows, ventilators, partitions, stands, railings, grills, grill sections, ladders, gates, channel gates and structures made of any material.</li> <li>(ii) Locks of all types and varieties, furniture locks, gate locks, shutter locks, padlocks, safety locks and keys.</li> <li>(iii) Hydraulic door closers.</li> <li>(iv) Fiber glass sheets, fiber glass articles and fiber glass tape.</li> <li>(v) Glass, glass sheets, mirror, articles made of glass, glass paving blocks, glass slabs, glass bricks, glass cubes, glass tiles, safety glass reflecting or not, toughened glass, laminated glass and multiple walled insulating units of glass (excluding item specifically mentioned in any other Schedule).</li> <li>(vi) Ceramic tiles.</li> <li>(vii) Articles of asbestos-cement and cellulose fibre cement excluding articles mentioned in any other Schedule.</li> <li>(viii) Gypsum board and other false ceiling material.</li> <li>(ix) Articles made of stone including stone frame and articles of artificial stone.</li> <li>(x) Equipments for scaffolding, shuttering or pit-propping.</li> </ul>	14	
20.	<ul style="list-style-type: none"> <li>(i) Duplicating machines, photo copying machines of all types including duplicators, any other apparatus for obtaining duplicate copies, cartridges and parts and accessories thereof.</li> <li>(ii) Lamination machine and spiral binding machine.</li> <li>(iii) Bar coding machine.</li> <li>(iv) Bio-metric machine, EPBX system, time punching machine and electrical paper cutting machine.</li> <li>(v) Equipments and apparatus including franking, address-printing, tabulating, sales register machine, cash register machine, cheque or draft writing machine, accounting machine, statistical machine, indexing machine, card punching machine, paper shredding machines and fax machine.</li> </ul>	14	
21.	<ul style="list-style-type: none"> <li>(i) Electric bulbs, tube lights, ballasts for discharge lamps or tubes and parts thereof, other type of lights such as chandeliers, hanging lights, table-lamps, false ceiling lights, concealed lights, gate lights, garden lights, decorative lights, high mast lights, search lights, spot lights and parts thereof (excluding CFL &amp; LED bulbs).</li> <li>(ii) Electric fan, fresh air fan, exhausts fan, cabin fan, table fan, pedestal fan, railway carriage fan and air circulators.</li> </ul>	14	

	<p>(iii) Electrical domestic appliances like mixtures, grinders, juicers, blenders, food processors, mathani, toasters, vacuum cleaner, microwave oven, sandwich maker, cooking plates, induction cooker, curd maker, rice cooker, roti maker, hot plate, hot food cabinet, washing machine, dish washing machine, electric kettle, electric chimney and electric iron.</p> <p>(iv) Geyser, heater, immersion heater, electric instantaneous or storage water heater, electric space heating apparatus, hand dryer, hair dryer, hair curler, electric smoothing iron, shavers, hair removing devices, hair trimmer, hair cutting machine, nail cutter, massage apparatus.</p> <p>(v) Electrical goods of all kinds used in the generation, transmission, distribution or in connection with the consumption of electricity, including all kinds of inverters, uninterrupted power supply (UPS), holders, plugs, sockets, switches, casings, capings, jacks, connectors, reapers, bends, coupling boxes, meter boxes, switch boxes, fuse switch boxes, distribution boxes, fan box, junction box, meter boards, switch boards, panel boards, distribution boards, single phasing preventer, wooden plugs, lightning arrestors, electrical earthenware and porcelain ware, all types of circuit breakers, starters, chokes, power supply indicators, jointing materials, heating elements, general lighting system (GLS) lamps, protectors, stands, fixtures, fittings, battens.</p> <p>(vi) Electric motor, starter excluding delta starter, control panel.</p> <p>(vii) Electronic systems, instruments, apparatus and appliances including audio &amp; video cassette tape recorder, compact disc writer, video cassette players, music systems, amplifier, home theater, graphic equalizer, synthesizer, tuner, deck, record player, record changer, recorded compact disc (CD), DVD and blue ray disc, CD player, DVD player, blue ray disc player, Bluetooth, transistor, radio, FM players, MP3 players, MP4 players and components, spare parts and accessories thereof (excluding Rajasthani audio/video music cassettes including CD and DVD).</p> <p>(viii) Video games, computer games and electronic games and their apparatus including parts and accessories thereof.</p> <p>(ix) All kind of television sets and parts and accessories thereof including LCD, LED, plasma and smart television sets, set top box.</p> <p>(x) Sound or visual signaling apparatus including</p>		
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	bells, sirens, indicator panels, burglar alarms. (xi) Sound transmitting equipments including loudspeakers, dictaphones, amplifiers and similar apparatus for recording and reproducing sound, mike, stand, speakers, connecting cord and parts and accessories thereof. (xii) Currency counting machine and currency checking machine. (xiii) Electronic toys. (xiv) Apparatus for making coffee under pressure commonly known as espresso, tea maker, coffee maker, shake maker machine and soda maker. (xv) Electrical and electronic industrial appliances or equipments, vending machines, electric heating resistors, electro - thermal fluid heater and parts and accessories thereof. (xvi) Electrical signaling, safety and traffic control equipments.		
22.	Fireworks and crackers of all kinds including coloured matches.	14	
23.	Floor coverings made of plastic, rubber or any other synthetic material.	14	
24.	Floor wipers and floor mops of all types.	14	
25.	(i) Footwear made of leather. (ii) Footwear made of material other than leather (excluding hawai chappals and straps, exclusively moulded plastic footwear and footwear having maximum retail price less than Rs. 500/- per pair and desi Juthiyan)	14	
26.	Fur, skin with fur and articles made of fur and skin.	14	
27.	Furniture made from any material whether sold in assembled form or unassembled form but ready to assemble whether finished or unfinished or semi finished (including office furniture and plastic moulded furniture but excluding mudhas made of sarkandas). Explanation:- slotted angles, gussets, plates, panels and strips which when assembled form furniture or equipments, shall be deemed to be furniture or office equipments as the case may be, for the purpose of this item.	14	
28.	Gas geysers, gas stoves, cooking range, gas bhatti and other stoves, burners, gas cap, regulators, gas compressor, gas tubes, gas valves and other parts and accessories thereof.	14	
29.	Gases liquefied or not, other than those specifically mentioned in any of the Schedules.	14	
30.	Gift articles, decorative articles, shields, mementoes.	14	
31.	Diesel generator set, alternator of all kinds and parts thereof.	14	
32.	Glow sign boards and neon sign boards.	14	
33.	(i) Health fitness and gymnastics equipments. (ii) Fat losing belts, body vibrating items, acupressure	14	

	machines, morning walker and such items.		
34.	Insulated wares and such other items used at the time of sale for the convenience of the customers including carry bags.	14	
35.	Kitchen ware including glass ware, heat resistant cookware, non stick cookware, casserole made of any material and modular kitchen and baskets thereof.	14	
36.	Life-jackets and life-belts.	14	
37.	Lifts, elevators, hoists and escalators whether operated by electricity, hydraulic power, mechanical power or steam.	14	
38.	Liquefied petroleum gas (other than domestic use).	14	
39.	(i) Lubricant oil, grease, brake oil and coolant. (ii) Lubricating preparation including cutting oil, nut-bolt release preparations, anti rust or anti corrosion preparations and mould release preparations based on lubricants and preparation of a kind used for the oil and grease treatment.	14	
40.	(i) Mattresses of coir or bonded rubber or foam or springs, air and foam pillows, feather filled pillows, pouffes and cushions and sleeping bags. (ii) All types of sheets and other articles made of foam or rubber or plastics foam or any other synthetic foam. (iii) Drapes and interior blinds, shower curtain or bed valances, foot mats, home furnishing articles (excluding made of coir).	14	
41.	(i) Measuring devices whether electronic or non-electronic, including (a) Vernier calipers, screw gauge, depth gauge, coating thickness gauge, dial indicator, mitutoya cylinder gauge, precision thread ring gauge, precision plug gauge, colour comparator, industrial thermometers and parts and accessories thereof. (b) Dipping measures, pouring measures, conical measures, cylindrical measures. (c) Meter scales, measuring tapes, survey chains but excluding items mentioned in Schedule IV. (ii) surveying instruments and appliances including photogrammetrical surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances; range finders, theodolites and tachometers. (iii) Scientific instruments and lab equipments like optical instruments, electrical instruments, scientific balance, acoustic instruments, and mechanical instruments like microscopes, direction finding compasses, other navigational instruments and apparatus, Instruments and appliances for aeronautical or space navigation, echo sounding instruments, telescopic sights for	14	

	fitting to arms, periscopes, lasers, other than laser diodes, excluding items mentioned in any other Schedule. (iv) Binoculars, monocular, opera glasses, optical telescope, astronomical instruments, microscopes, optical lenses(excluding lenses used in spectacles)		
42.	Metal detectors, mine detectors and safety equipments.	14	
43.	Meters including electric power meter, water meter, fare meter, gas meter, outside micro meter, volt meter, ammeter, pedo meter etc.	14	
44.	Mosquito net, bird net, fish net.	14	
45.	(i) Mosquito repellents of all kinds including electric or electronic devices for this purpose and their refills thereof. (ii) Cockroach killer, mosquito killer, rat killer and such items. (iii) Mosquito and fly killer equipment. (iv) Light traps and pheromone traps.	14	
46.	Musical instruments not specified in any other Schedule.	14	
47.	Name-plates, illuminated name plates, address-plates, sign-plates, illuminated signs and similar plates, numbers, letters and other symbols of any material.	14	
48.	Natural and synthetic essential oils not specified in any other Schedule.	14	
49.	(i) Paints, enamels, cement based water colours, dry distempers, oil based distempers, emulsion paints including acrylic and plastic emulsion paints, lacquers including cellulose lacquers, varnishes, all types of synthetic adhesives, all types of polish, bale oil, white oil, double boiled linseed oil, all kinds of paint removers and all kinds of wall papers. (ii) French polish, bituminous and coal-tar blacks. (iii) Cellulose lacquers, nitro-cellulose lacquers and auto lacquers in any form. (iv) All kind of thinners and diluents including natural and synthetic drying and semi-drying oils such as double boiled linseed oil, blown linseed oil, stand oil, sulphurised linseed oil, parilla oil, whale oil and Tung oil. (v) Glaziers putty, grafting putty, resin cements, caulking compounds and other mastics, painter's fillings, non-refractory surfacing preparations for facades, indoor walls and false ceiling. (vi) Primers of all kinds. (vii) Wall putty. (viii) Paint rollers and paint gun. (ix) Abrasive paper (regmal).	14	
50.	Pan chutney, mouth fresheners, menthol, peppermint, and such articles.	14	
51.	Polish, polish cream, wax polish and other similar	14	

	preparations (excluding wax) (i) Polish and creams for leather, footwear, stone, wood, furniture, floors, coachwork, glass, metal, scouring pastes, powders and similar preparations. (ii) Shoe whitener and colourant. (iii) Car polish, car shampoo and scratch remover.		
52.	(i) Plastic goods sold under brand name registered or applied for under the Trade Marks Act, 1999. (ii) Unbranded plastic household goods of value above Rs 200/-. (iii) Plastic grill of all kinds.	14	
53.	(i) Ply and plywood, flush door, hard board, card board, grass board, MDF board, particle board, block board, insulation board, laminated board, batten board, hard or soft wall ceiling, floor board and similar board of wood of all kinds whether or not containing any material other than wood; (ii) All type of veneers. (iii) Laminated board or sheet of all varieties and description including expanded polystyrene, all kinds of mica, sunmica, formica, decolam, worked mica and articles of mica including agglomerated or reconstituted mica, whether or not on a support of paper, paper board or other materials.	14	
54.	Perambulator including push chair for babies and spare parts, accessories and components thereof.	14	
55.	(i) Plant and machinery of all kinds worked by electric power, nuclear power, hydro-dynamic and steam power, diesel or petrol, furnace oil, kerosene, coal including coke and charcoal and any other form of fuel or power and parts and accessories thereof (excluding goods specifically mentioned in any other Schedule). (ii) Hot mix plant, paver finishing machine and road roller.	14	
56.	Rolling shutters and collapsible gates whether operated manually, mechanically or electrically and their parts.	14	
57.	Rope and rassi, iron ropes including twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastic (excluding rope made of natural fiber).	14	
58.	Rubber products, synthetic rubber products and products made of mixture of natural rubber and synthetic rubber not mentioned in any other Schedule.	14	
59.	Statue made of marble, stone, metal and any other material (excluding idols of deities made of stone or marble or clay or plaster of paris and clay lamps).	14	
60.	(i) Sanitary ware of every description, wash basins, pedestals, bidets, water closet pans, flushing	14	

	cisterns, urinals, commodes, sinks and bath tubs of all material. (ii) All kind of bath fittings and fixtures, taps, valves and cocks, showers, mixtures and other bathroom accessories and parts thereof.		
61.	Sanitary napkins, baby napkins, freshener tissue napkins and diapers of all kinds.	14	
62.	Saccharine.	14	
63.	Sheet of pvc including pvc sheet printed with design.	14	
64.	Security systems, cctv-camera, infra-red camera and apparatus, GPS and tracking systems, fire alarm and theft alarm.	14	
65.	Strong room or vault doors and ventilators, armored or reinforced safes, strong boxes and doors, cash chests, cash or deed boxes, wall coffers, safe deposit lockers, locker cabinets and steel almirah.	14	
66.	Suit cases, brief cases, travelling bags (plastic moulded or not), dispatch cases, purses, hand bags, vanity bags, vanity cases and vanity boxes, strolly and soft luggage articles.	14	
67.	(i) Talcum powder, prickly heat powder, sandalwood powder including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani. (ii) Shampoo of all varieties and forms, hair and body cleaning powder, cream, lotion or liquid and hair grooming products including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani. (iii) Hair oil including almond oil, amla oil, sandalwood oil, coconut oil and other oils e.g. keo karpin, hair & care, dabur- vatika including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani. (iv) Face creams and body creams, face lotions and body lotions, face packs, cleansing liquids and moisturizers including their medicated and antiseptic preparations whether allopathic, ayurvedic, homeopathic or unani. (v) Make-up articles, lipsticks, nail polishes, nail varnishes, nail paints, nail polish removers, eye liners, eye lashes, eye and lip makeup preparations, manicure and pedicure materials and equipments. (vi) Personal deodorants and anti-perspirants, perfumes and other bath preparations, scents, snow and cream, eau de cologne, solid colognes, complexion rouge, hair dyes & color, hair fixtures, hair sprayers, hair removers, hair creams and similar products whether medicated or not. (vii) Tooth paste, tooth powder, dentifrices, mouth washes whether medicated or not and tongue	14	

	cleaner. (viii) Professional beauty care equipments. (ix) Shaving sets, safety razors, razor blades, razor cartridges, shaving creams, foam, gel, soap, after shave lotion. Pre-shave, shaving or after shave preparations.		
68.	Timber and wood (excluding timber of safeda, adusa and fire wood). Explanation:- Timber includes all kinds of wood, logs, planks, rafters of any size or variety.	14	
69.	Torch light and its bulbs excluding solar torch.	14	
70.	(i) Traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like, with outer surface of leather/ composition leather/ patent leather. (ii) Bags and cases, belts, wallets, satchels, jewellery box, articles of apparel and clothing accessories of leather/composition leather like jackets and gloves, mittens, mitts. (iii) Articles of leather/composition leather used in machinery or mechanical appliances or for other technical uses other than leather belting for machinery.	14	
71.	Tyres, tubes and flaps of vehicles including hydraulic excavators, heavy loader, wheel loading shovel and such other equipments (other than tyres, tyre tubes and flaps of bicycles, tri-cycles, cycle rickshaws, tractors, power tillers, threshers and harvesters, and wheel-chairs).	14	
72.	Vacuum flasks of all kinds and descriptions including refills for such flasks and thermally insulated flasks, containers and vessels including thermoses, thermal jugs, ice buckets, ice boxes, ice bags, tins and receptacles to keep food or beverages or other articles hot or cold and components and parts thereof.	14	
73.	(i) Watches, clocks, time-pieces (whether or not in combination with any other devices), stop watches, time switches, mechanical-timers, time-records, auto print time punching clocks, time-registers, instrument panel clocks of all kinds including all such electronic devices and parts and accessories thereof. (ii) Watch bands, watch bracelets, watch chains and watch straps.	14	
74.	Water purifier, water filter of all types and descriptions including RO System.	14	
75.	Water coolers, hot-cold water dispenser and such other product including parts and accessories thereof.	14	
76.	Weighing bridge including parts and accessories thereof.	14	
77.	X-ray film and films and paper used in CT scan, MRI, Sonography and other medical equipment.	14	

78.	Goods not covered in any Schedule appended to the Act or under any notification issued under section 4 of the Act.	14	
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[No.F.12(59)FD/Tax/2014-14]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.37.**-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 2 against serial number 7, for the existing expression “except the goods included in Schedule-I or in Schedule-III”, the expression “except the goods specified elsewhere in this Schedule or included in Schedule-I or in Schedule-III” shall be substituted.
- (ii) after the existing serial number 13 and entries thereto, the following new serial numbers and entries thereto shall be added, namely:-

“

14	All types of used motor vehicles	2.5	
15	Oilseeds	3.0	

[No.F.12(59)FD/Tax/2014-15]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.38.**-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 opinion

that it is expedient in the public interest so to do, hereby makes the following amendment, with immediate effect, in this department's notification No.F.12 (63) FD/ Tax/2005-37 dated 06.05.2006, as amended from time to time, namely:-

#### AMENDMENT

In clause 5.4 of the said notification, after the existing proviso, the following new proviso shall be added, namely:-

“Provided further that where the dealer who has opted for the Scheme and has failed to deposit the composition amount, interest or late fee within the period specified under the Scheme, such dealer shall be allowed to avail the benefit of this Scheme-

- (i) if composition amount and late fee specified under this Scheme for the period after 31.03.2011, has been deposited by him before 31.05.2014 and, if he deposits an amount equal to 75% of the composition amount, which has been deposited late, as late fee up to 31.08.2014; and
- (ii) if composition amount specified under this Scheme for the period after 31.03.2011, has been deposited by him but the late fee has not been deposited before 31.05.2014, if he deposits an amount equal to 100% of the composition amount, which has been deposited late, as late fee up to 31.08.2014; or
- (iii) for other dealers, if they deposits, composition amount and an amount equal to 200% of the due composition amount, which has been deposited late, as late fee up to 31.08.2014.”

[No.F.12(59)FD/Tax/2014-16]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

#### FINANCE DEPARTMENT (TAX DIVISION)

#### NOTIFICATION Jaipur, July 14, 2014

**S.O.39.-**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 opinion that it is expedient in the public interest so to do, hereby makes the following amendment, with immediate effect, in this department's notification No.F.12 (63) FD/ Tax/2005-39 dated 06.05.2006, as amended from time to time, namely-

#### AMENDMENTS

In clause 5.4 of the said notification, after the existing proviso, the following new proviso shall be added, namely:-



“Provided further that where the dealer who has opted for the Scheme and has failed to deposit the composition amount, interest or late fee within the period specified under the Scheme, such dealer shall be allowed to avail the benefit of this Scheme-

- (i) if composition amount and late fee specified under this Scheme for the period after 31.03.2011, has been deposited by him before 31.05.2014 and, if he deposits an amount equal to 75% of the composition amount, which has been deposited late, as late fee up to 31.08.2014; and
- (ii) if composition amount specified under this Scheme for the period after 31.03.2011, has been deposited by him but the late fee has not been deposited before 31.05.2014, if he deposits an amount equal to 100% of the composition amount, which has been deposited late, as late fee up to 31.08.2014; or
- (iii) for other dealers, if they deposits, composition amount and an amount equal to 200% of the due composition amount, which has been deposited late, as late fee up to 31.08.2014.”

[No.F.12(59)FD/Tax/2014-17]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.40.-**In exercise of the powers conferred by section 5 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) read with rule 17A of the Rajasthan Value Added Tax Rules, 2006, the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with immediate effect from, provides that the class of dealers specified in column number 2 of table given below may opt to pay lump sum in lieu of tax. The amount of lump sum payable in lieu of tax shall be as specified in column number 3 against each of them in the said table.

**Table**

S. No.	Class of Dealers	Lump sum in lieu of tax
1	2	3
1.	Registered dealers engaged in sale of synthetic gems and stones of all kinds, precious and semi-precious gems and stones (including kharad) of all kinds, pearls (whether real or cultured), diamonds, jewellery, ornaments, articles made of gold, silver and	Rupees five hundred for every rupees two lac or part thereof, of the turnover of goods mentioned in column number 2 in the relevant period.

	other precious metals and alloys thereof with or without precious or semi-precious stones including diamonds but excluding bullion, within the State.	
2.	Registered dealers having retail outlet of petroleum companies and engaged in sales of lubricant, yellow cloth and fan belt, in the State.	Rupees one hundred for every rupees ten thousand or part thereof, of the turnover of goods mentioned in column number 2 in the relevant period.
3.	Registered dealers engaged in manufacturing and trading of cement being manufactured by them in their Mini Cement Plants whose installed capacity is up to 200TPD, within the State.	Rupees one lac fifty six thousand per month for installed capacity up to 50 TPD, and shall be increased proportionately for installed capacity above 50 TPD. However, for dealers who are paying lump sum tax under notification No. F.12 (63) FD/Tax/2005-70 dated 11.07.2006, as amended from time to time, shall pay the amount as per that notification for the year 2013-14.
4.	Registered dealers engaged in sale of all kinds of cooked food namely meals and non-alcoholic drinks, in the name and style of dhabas or bhojnalayas, having annual turnover in the immediately preceding year was not more than rupees thirty lacs, who satisfy the following conditions: (i) they do not hold a bar license for the premises of the dhaba/ bhojnalaya; and (ii) their premises for the customers is not fully air conditioned.	Rupees three thousand for every rupees one lac or part thereof, of the turnover of goods covered under the scheme in the relevant period. However, for dealers who are paying lump sum tax under notification No.F.12(87)/FD/Tax/06-111 dated 14.11.2006, as amended from time to time, shall pay the amount as per that notification for the year 2013-14.
5.	Registered dealers engaged in sale of foreign liquor, Indian Made Foreign Liquor and beer, who do not hold the license for retail off or the license for retail on, issued by the Excise Department of the State.	One sixth of the gross amount of the printed retail price of the goods sold in the relevant period. The dealer shall be allowed to claim set off in the lump sum amount, of the amount of tax paid on the purchase of Foreign liquor, Indian Made Foreign Liquor and Beer made by him within the State from the manufacturing dealer of the State and sold within the State.
6.	Registered dealers, commonly known as developers/ builders who, as work contractors,	Rupees one thousand three hundred for every two lacs or part thereof, of the consideration received in the

	undertake the construction of flats, dwellings or buildings or premises and transfer them along with goods (whether as goods or in some other form) and land or interest underlying the land in pursuance of an agreement.	relevant period subject to the following conditions: (i) The dealer shall purchase goods used in the execution of the work contract from a registered dealer of the State; and (ii) In case of use of any goods in the execution of the work contract, which is procured or purchased from dealer other than the registered dealer of the State, the dealer shall, in addition to the lump sum amount, be liable to pay an amount equal to the amount of tax that would have been payable had the goods been purchased in the State from a registered dealer.
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[No.F.12(59)FD/Tax/2014- 18 ]

By Order of the Governor,

**(Aditya Pareek)**

Joint Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.41.**-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, with immediate effect, rescinds the following notifications, as amended from time to time, namely :-

1. F.12(63)FD/Tax /2005-37 dated 06.05.2006
2. F.12(63)FD/Tax /2005-39 dated 06.05.2006
3. F.12(63)FD/Tax /2005-70 dated 11.07.2006
4. F.12(87)FD/Tax /06-111 dated 14.11.2006
5. F.12(28)FD/Tax /2007/145 dated 09.03.2007
6. F. 12 (94) FD/ Tax/ 07-54 dated 31.08.2009

Provided that the dealers who have opted for lump sum in lieu of tax under above notification(s), the provisions of the notifications, so rescind, shall remain in force for the period prior to 14.07.2014.

[No.F.12(59)FD/Tax/2014-19 ]

By Order of the Governor,

**(Aditya Pareek)**

Joint Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.42.**-In exercise of the powers conferred by sub-section (1) of section 6 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby rescinds this department's notification No.F.12 (84) FD/Tax/2009-46 dated 30.07.2009, with immediate effect.

[No.F.12(59)FD/Tax/2014-20]  
By order of the Governor,

(Aditya Pareek)  
Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.43.**-In exercise of powers conferred by sub-section (1) of section 6 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government hereby, with immediate effect, fix that the rate of tax payable shall be as shown in column number 3 for the class of goods mentioned in column number 2 of the Table given below:-

**TABLE**

(Amount in Rs.)

Item No.	Description of goods		Tax Payable (in rupees )
	Variety of Stone	Slab/ Tile of Size	
1	2		3
1.	Makrana Marble White I	length one feet to two feet	3.50 per sq.ft.
		length above two feet up to seven feet	5.25 per sq. ft.
		length above seven feet	10.80 per sq. ft.
2.	Makrana Marble White II	length one feet to two feet	1.10 per sq. ft.
		length above two feet up to seven feet	2.60 per sq. ft.
		length above seven feet	3.80 per sq. ft.
3.	Makrana Albata	length one feet to two feet	2.50 per sq. ft.
		length above two feet up to seven feet	2.90 per sq. ft.
		length above seven feet	5.40 per sq. ft.

4.	Makrana Semi- Albeta	length one feet to two feet	1.90 per sq. ft.
		length above two feet up to seven feet	2.35 per sq. ft.
		length above seven feet	3.00 per sq. ft.
5.	Makrana Adanga/Dungri/Pink	length one feet to two feet	1.00 per sq. ft.
		length above two feet up to seven feet	1.40 per sq. ft.
		length above seven feet	1.75 per sq. ft.
6.	Makrana White Base Adanga	length one feet to two feet	1.25 per sq. ft.
		length above two feet up to seven feet	2.10 per sq. ft.
		length above seven feet	2.80 per sq. ft.
7.	Makrana Kumari average	length one feet to two feet	0.50 per sq. ft.
		length above two feet up to seven feet	0.75 per sq. ft.
		length above seven feet	0.90 per sq. ft.
8.	Makrana Kumari White Base	length one feet to two feet	0.65 per sq. ft.
		length above two feet up to seven feet	1.10 per sq. ft.
		length above seven feet	1.15 per sq. ft.
9.	Rajasmand/ Morwad/ Agariya Marble Grade A	length upto two feet	1.10 per sq. ft.
		length above two feet	1.75 per sq. ft.
10.	Rajasmand/ Morwad/ Agariya Marble Grade B	length upto two feet	0.70 per sq. ft.
		length above two feet	1.20 per sq. ft.
11.	Rajasmand/ Morwad/ Agariya Marble Grade C	length upto two feet	0.55 per sq. ft.
		length above two feet	0.95 per sq. ft.
12.	Dharmeta/ Bani/Sapol/Kekri/Sewar Marble	length upto two feet	0.50 per sq. ft.
		length above two feet	0.85per sq. ft.
13.	Andhi Pista, Abu Adanga, Abu Green and white, Bidasar, Udaipur Green and Pink Marble	length upto two feet	0.85 per sq. ft.
		length above two feet	1.20 per sq. ft.
14.	Black, Aaspur Yellow Pink, Bhainslana, Rampura, Kayampura, Chhapoli, Khandela, Selwara, Paloda and Banswara Marble	length upto two feet	0.75per sq. ft.
		length above two feet	1.10 per sq. ft.
15.	Katni, Majoli, Wonder and Oman Red Marble	length upto two feet	1.70 per sq. ft.
		length above two feet	2.60 per sq. ft.
16.	Imported Marble	Italian Satwaria	60.00 per sq. ft.
		Other than Italian	11.50 per sq. ft.

		Satwaria	
17.	All type of Marble Tiles	Below one square feet	0.30 per sq. ft.
18.	All other types of marble not specified herein	More than one square feet	1.10 per sq. ft.
19.	All type of Granite	length upto two feet	1.80 per sq. ft.
20.	Granite Jaisalmer (Lakha Red)	length above two feet	6.00 per sq. ft.
21.	Granite South Indian	length above two feet	3.75 per sq. ft.
22.	Granite Jalore / Deogarh and others	length above two feet	2.25 per sq. ft.

- Note : 1. In case of difficulty in measurement of the dimension of marble, the tax may be calculated after measuring the weight and converting it into area by using the factor of four kg per square feet for tiles and five kg per square feet for slabs.
2. Marble of length up to two feet are referred to as tiles and those having length more than two feet are defined as slabs for the purpose of this notification.

[No.F.12(59)FD/Tax/2014-21]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.44.**-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 rescinds this department's notification No. F.12(22)FD/Tax/10-87 dated 09.03.2010, with immediate effect.

[No.F.12(59)FD/Tax/2014-22]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.45.**-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), and in supersession of this department's notification No.F.12(101)FD/Tax/2011-59 dated 13.08.2013, as

amended from time to time, 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 the registered dealers engaged in execution of works contracts, leviable on the transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract (s) subject to the following conditions, namely:-

#### 1. Exemption Fee:

Such dealer shall pay exemption fee in lieu of tax payable on the transfer of property in goods (whether as goods or in some other form) involved in the execution of works contract. The exemption fee for the category of works contract mentioned in column number 2 of the table given below shall be at the rate as mentioned in column number 3 against each of them.

**Table**

Item No.	Category of works contract	Rate of exemption fee (% of the total value of the contract)
1	2	3
1.	Works contract where the cost of goods involved in execution of works contract does not exceed five percent of the total contract amount.	0.10
2.	Works contract relating to EPC Turnkey power projects awarded by Rajasthan Rajya Vidyut Utpadan Nigam Limited.	1.00
3.	Works contract relating to construction and repair of roads, runways, bridges, dams, drains excluding sewerage system, tunnels, canals, channels, barrages, railway tracks, causeways, sub ways, diversion, spill ways, boundary walls, buildings and water harvesting system.	0.75
4.	Works contract related to setting up of new enterprise or expansion of existing enterprise manufacturing fertilizer within the State with minimum investment of Rs.2500 Crore.	1.00
5.	Any other kind of works contract not covered by item no. 1 to 4 above.	2.00

#### 2. Procedure for obtaining exemption:

2.1 (i) A registered dealer exclusively engaged in the execution of works contract opting for payment of exemption fee in lieu of tax shall submit an application in Form WT-1 appended to this notification, electronically through the Official Website of the Department duly digitally signed by him or his business manager as declared in form VAT-02, within sixty days from the date of the award of the works contract, along with the self attested and legible scanned copy of Work Order and G-Schedule, to the Assessing Authority or the Officer authorized by the Commissioner in this behalf. In case the works contract is of the nature that the cost of material does not exceed five percent of the total contract amount, a self attested and legible scanned copy of Certificate from the Awarder to this effect shall also be submitted with the application. The dealer who has given consent for use of official website of the department in the manner prescribed in the rules may submit Form WT-1, without digital signature.

(ii) Where the dealer fails to furnish the scanned copy of Work Order and/or G-Schedule and/or certificate of the awarder, as the case may be, along with the application, he shall submit the hard copies of Work Order and/or G-Schedule and/or certificate of the awarder, as the case may be, along with the acknowledgement generated through the Official Website of the Department duly verified by himself or his business manager by affixing their signature on it within ten days from the date of submission of application in Form WT-1, to his Assessing Authority or the Officer authorized by the Commissioner in this behalf, and failure to do so shall be deemed to be a case of non-submission of application.

(iii) where the dealer fails to fulfil the requirements as mentioned in sub-clause (ii) above within ten days of submission of Form WT-1, he may apply afresh for the same within the time specified in clause 2.1(i) above.

**2.2** (i) The assessing authority or any officer not below the rank of an Assistant Commercial Taxes Officer authorized by the Commissioner in this behalf shall reject the application for grant of exemption certificate, 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 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 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;

(ii) On rejection of the application the dealer may apply afresh for the same, within the time specified in clause 2.1(i) above, on fulfillment of the above requirements.

**2.3** Subject to the provisions of clause 2.2 above, the Assessing Authority or the Officer authorized by the Commissioner in this behalf, on being satisfied that the application is complete in all respect, shall issue Exemption Certificate in Form WT-2 appended to this notification in the manner as provided in the official Website of the Department within twenty one days of submission of the application in form WT-1.

**2.4** Where a dealer opting for payment of exemption fee in lieu of tax is executing more than one works contract, he shall submit separate application in Form WT-1, for each works contract.

**2.5** Where any excess payment is made to such dealer by the awarder for any additional work or value of the contract is enhanced in relation to the works contract for which exemption certificate has already been issued, the exemption certificate shall be revised accordingly on submission of an application in Form WT-4 along with documentary evidence in this regard issued by the awarder, within sixty days of such communication from the awarder, and a revised Exemption Certificate shall be issued to the dealer through the Official Website of the Department.

### **3. Condonation of delay:**

**3.1** Where the dealer fails to submit the application within the time provided in clause 2.1(i) or in clause 2.5, he may be allowed to submit the same, on payment of late fee mentioned below, along with an application in Form WT-3 appended to



this notification to condone the delay mentioning therein the details of payment of late fee.

Period of Delay	Amount of late fee
Up to one year from the date of award of works contract	Rupees one thousand
More than one year but up to two years from the date of award of works contract	Rupees five thousand

**3.2** No application under this notification shall be entertained after expiry of two years from the date of award of works contract.

#### **4. Manner of deposit of Exemption Fee:**

The dealer shall pay exemption fee at such rate as specified in clause 1 of this notification in the following manner:—

- (i) Where the awarder is a Department of any Government, a Corporation, a Public Undertaking, a Co-operative Society, a Local Body, a Statutory Body, an Autonomous Body, a Trust or a Private or Public Limited Company, or Limited liability partnership, an amount calculated at the rate as mentioned in column number 3 of table mentioned in clause 1, shall be deducted by such awarder from each bill of payment to be made in any manner to such dealer and all the provisions of payment of tax provided in the Act or the rules made there under, for such dealer, shall apply mutatis mutandis .
- (ii) Where the awarder is not covered under sub-clause (i) above, the dealer shall be required to make payment of exemption fee in equal monthly instalments in a period not exceeding the period of contract from the date of issuance of exemption certificate. In case such dealer has already received some payment for execution of works contract from the awarder, he shall enclose proof of payment of exemption fee on such payments, along with interest up to the date of filing of application, under this notification.
- (iii) Where the dealer opting for payment of exemption fee in lieu of tax, has received some payment for execution of works contract from the awarder before the issuance of exemption certificate, he shall deposit the notified exemption fee on such payments, along with interest, if any, if the amount has not been deducted by the awarder in lieu of tax.
- (iv) The amount already deducted by the awarder in lieu of tax from bill of payments to the dealer before the issuance of exemption certificate shall be adjusted against the exemption fee to be paid by the dealer.

#### **5. Conditions:**

**5.1** The dealer, who has opted for payment of exemption fee in lieu of tax, shall purchase goods used in the execution of the work contract, from a registered dealer of the State, and in case of use of any goods in the execution of the work contract, which is procured or purchased from dealer other than the registered dealer of the State, the dealer shall, in addition to the exemption fee, be liable to pay an amount equal to the amount of tax that would have been payable had the goods been purchased in the State from a registered dealer.

**5.2** The dealer who has opted for payment of exemption fee in lieu of tax shall not be entitled to claim input tax credit in respect of the goods used in execution of the works contract.

**5.3** That the certificate of exemption shall be liable to be cancelled by the assessing authority retrospectively.-

- (i) if it is found that the same has been issued in contravention of the provisions of the Act, rules or notification; or
- (ii) the dealer has concealed any facts regarding the works contract awarded to him.

**5.4** That the tax collected or charged, if any, by the dealer shall be deposited to the State Government and the amount of tax so deposited shall not be refunded or adjusted against the exemption fee.

**5.5** In case the rate of exemption fee is changed, the rate of exemption fee shall be the rate as mentioned in column number 3, of the Table given in clause 1 of this notification, as is applicable on the date of submission of application.-

- (i) for grant of exemption certificate; or
- (ii) under clause 2.5 of this notification.

#### **6. Transitional provisions:**

**6.1** Where the application of any dealer, for grant of exemption certificate under notification No. F.12(63)FD/Tax/2005-80 dated 11.8.2006 and notification No. F. 12(101) FD/Tax/2011-59 dated 13.08.2013, is pending before the assessing authority or the officer authorized by the Commissioner in this behalf, on the date of issuance of this notification, he may switch over for payment of exemption fee under this notification within 15 days of issuance of this notification by submitting a fresh application under this notification.

**6.2** Where the dealer holds the exemption certificate(s) issued under notification No. F.12(63)FD/Tax/2005-80 dated 11.8.2006 and notification No. F. 12(101) FD/Tax/2011-59 dated 13.08.2013, as amended from time to time, on the date of issuance of this notification and the execution of works contract covered under the said exemption certificate(s) is pending in full or in part, the exemption certificate issued earlier shall remain in force with the same exemption fee till the completion of works contract unless cancelled or revoked earlier.

#### **Form WT-1**

#### **Application for grant of Exemption Certificate (for dealers engaged in execution of works contracts)**

To

The Assistant Commissioner  
The Commercial Taxes Officer,  
Circle.....

1. Name of the applicant.....
2. Name and address under which the applicant carries on business.....
3. Registration Certificate No.(TIN).....
4. E-mail address.....
5. Mobile No.....
6. Status of the applicant such as Proprietor/Partner/Director/Karta of H.U.F. / Manager/Secretary.....
7. Period during which works contract be executed from.....to.....

## 8. Particulars of works contract (s):

S. No.	Name and address of the Awarder along with e-mail Address	Description of the dealer	Date of award of the contract	Description of works contract	Stipulated period for completion of the contract	Total value of the contract	Place of execution of work	Rate of exemption fee (as per List given in notfn S.No. V820 dated 13.8.2013	Exemption fee (Rs.)
1	2	3	4	5	6	7	8	9	10

I/We hereby undertake that I/ we shall abide by all the terms and conditions laid down by the State Government or any provisions of the Act or Rules made there under and if I /We fails to do so, I/We shall be liable to pay tax as per the provision of the Act.I/We also undertake to pay the revised exemption fee in case Exemption Certificate is revised.

I/We declare that the information given above is true and correct to the best of my/our knowledge and belief and nothing has been concealed.

Signature of the applicant and his status.

**Attachments:**

1. Scanned copy of work order.
2. Scanned copy of G-Schedule.
3. Scanned copy of certificate of awarder, if applicable.
4. Proof of payment of late fee, if applicable.

Original/Revised

**Form WT-2**  
**Exemption Certificate**  
**(for dealers engaged in execution of works contracts)**

1. ID No.....dated.....
2. Name of Applicant with status.....
3. Name and address of business.....
4. Registration Certificate No. (TIN).....
5. Details of the works contract and exemption:

S. No.	Description of the works contract & place of execution	Name and address of the Awarder	Total Value of the contract	Rate of Exemption fee	Exemption fee in (Rs.)
1	2	3	4	5	6

6. This certificate shall remain in force till the completion of works contract unless cancelled or revoked earlier.

Place.....  
Date.....

Signature.....  
Designation.....

Exemption Certificate issued vide ID No.....dated.....has been revised on the application of dealer dated.....

Place.....  
Date.....

Signature.....  
Designation.....

**Form WT-3**  
**Application to condone the delay**  
**(for dealers engaged in execution of works contracts)**

To,

The Assistant Commissioner/  
The Commercial Taxes Officer,  
Circle.....

1. Name of the dealer.....
2. TIN.....
3. Principal place of business .....
4. Date of award of works contract.....
5. Date of submission of application .....
6. Period of delay.....
7. Reasons of delay.....
8. Details of deposit of late fee:

Challan No.	Date of deposit	Amount

Place.....  
Date.....

Signature.....  
Name.....

Status.....

**Form WT-4**  
**Application in case excess payment is made by the awarder**  
**(for dealers engaged in execution of works contracts)**

To

The Assistant Commissioner/  
The Commercial Taxes Officer,  
Circle.....

1. Name of the applicant.....
2. Name and address under which the applicant carries on business.....
3. Registration Certificate No. (TIN).....
4. E-mail address.....
5. Mobile No.....
6. Status of the applicant such as Proprietor/Partner/Director/Karta of H.U.F./  
Manager/Secretary.....
7. Details of Form WT-2 received earlier:

S. No.	ID No. of WT-2	Date of issue	Description of works contract and place of execution of works as per WT-1	Name of awarder	Total value of the contract as shown in WT-1	Exemption Fee (Rs.)
1	2	3	4	5	6	7

8. Particulars of excess payment made in the existing works contract (s):

S. No.	Name and address of the awarder along with e-mail address	Date of award of the contract	Amount of works contract as per WT-1	Amount of excess payment made by the awarder in continuation of works contract mentioned in column No.4	Total value of the contract (4+5)	Rate of exemption fee (as per List given in notification)	Exemption Fee (Rs.)
1	2	3	4	5	6	7	8

I/we declare that the information given above is true and correct to the best of my/our knowledge and belief and nothing material has been concealed and undertake to pay the revised exemption fee, if any.

Signature of the applicant and his status.

**Attachments:**

1. Scanned copy of work order.
2. Scanned copy of G-Schedule.
3. Scanned copy of certificate of awarder, if applicable.
4. Proof of payment of late fee, if applicable.

[No.F.12(59)FD/Tax/2014-23 ]

By Order of the Governor,

**(Aditya Pareek)**

Joint Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.46.**-In exercise of the powers conferred by sub-section (2) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), read with sub-rule (2) of rule 40 of the Rajasthan Value Added Tax Rules, 2006, the State Government hereby with immediate effect makes the following amendment in this department's notification No. F.12(63)FD/Tax/2005-81 dated 11.08.2006, as amended from time to time, namely :-

**AMENDMENT**

In the said notification, the existing first proviso shall be substituted by the following, namely:-

“Provided that in case of contractors having exemption certificate under notification issued under section 8 of the Act, the awardee or any person authorized by him shall deduct in lieu of tax an amount equal to rate of exemption fee as mentioned in the said exemption certificate.”

[No.F.12(59)FD/Tax/2014- 24 ]

By Order of the Governor,

**(Aditya Pareek)**

Joint Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.47.-** In exercise of powers conferred by section 51A 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 waives the amount of interest, payable by any dealer, leviable on account.-

- (i) of delay in payment of demand created due to non-furnishing of Declaration Forms pertaining to years up to 2009-10, or
- (ii) of delay in payment of purchase tax on marble,

subject to the following conditions; namely:-

1. that such dealer shall deposit full amount of outstanding demand other than the interest levied on account of non-furnishing of declaration forms or non-payment of purchase tax on marble, as the case may be, up to 31.10.2014;
2. that such dealer after depositing the amount as mentioned in condition 1 above shall submit an application for each year separately in Form AS-1 appended to this notification, along with the details of deposit, to the assessing authority or any officer authorized by the Commissioner, in this behalf;
3. that the assessing authority or the officer authorized, shall on receipt of the application, verify the fact that the outstanding demand other than the interest levied on account of non-furnishing of declaration forms or non-payment of purchase tax on marble, as the case may be, has been deposited by the dealer, and he shall on being satisfied, inform to the Commissioner and the dealer in writing with regard to the waiver of such demand of interest and proceed to reduce the demand from the demand and collection register; and
4. that the amount of interest, if deposited, shall not be refunded.

**FORM AS-1**  
**PART A**  
**[To be filled by the dealer/ person]**

- A. Registration No. (TIN)  
B. Name and address of the dealer/ person  
C. Name of Circle/ward  
D. Assessment Year  
E. Date of Assessment Order  
F. Details of Outstanding Demand:

S. No.		On account of non furnishing of Declaration Forms				On account of non-payment/ delayed payment of Purchase Tax on Marble				G. Total
		Tax	Interest	Others	Total	Tax	Interest	Others	Total	
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>=4+8</b>
1	Outstanding Demand, as on 14.07.2014									
2	Amount Deposited after 14.07.2014									
3	Balance Outstanding Demand (= 1-2)									

G. Details of amount deposited after 14.07.2014 :

Amount Deposited	Date of Deposit

The above information is true and correct to the best of my knowledge.

Date: \_\_\_\_\_ Signature of the applicant  
Place: \_\_\_\_\_ Name:  
Status:

**PART-B**  
**[To be filled by Assessing Authority]**

- A. Registration No. (TIN)  
B. Name and address of the dealer/ person

- C. Name of Circle/ward  
D. Assessment Year  
E. Date of Assessment Order  
F. Balance Outstanding Demand of Interest:  
G. Details of amount liable to deposit:

Amount Deposited	Date of Deposit	RCR No.

H. Verification:

I have verified the claim and deposition of amount submitted by the dealer. As the dealer has complied with the conditions of the Notification No. FD/Tax/...../..... Dated ....., the balance outstanding demand of interest on account (i) of delay in payment of demand created due to non-furnishing of Declaration Forms pertaining to years up to 2009-10 / (ii) of delay in payment of purchase tax on marble is reduced from the Demand and Collection Register.

Place.....  
Date.....

Signature.....  
Designation.....

[No.F.12(59)FD/Tax/2014-25 ]  
By Order of the Governor,

(Aditya Pareek)  
Joint Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.48.-**In exercise of the powers conferred by sub-section (1) of section 55 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) and in supersession of this department's notification number F.4(52)FD/Tax/99-33 dated 05.05.2006, the State Government hereby notifies the rate of interest leviable under the said Act, with effect from 01.08.2014, from dealers specified in column 2 of the list given below, as shown against them in column 3 of the said list:-



**LIST**

<b>S. No.</b>	<b>Class of person/persons</b>	<b>Rate of Interest (per annum)</b>
1	2	3
1.	Dealer(s) declared sick under the provisions of – (i) the Sick Industrial Companies (Special Provisions) Act, 1985 (Central Act No. 1 of 1986), or (ii) the Companies Act, 2013	8% Compounded on annual basis
2.	Dealer(s) not covered in serial number 1 above	12% Compounded on annual basis

[No.F.12(59)FD/Tax/2014-26]

By order of the Governor,

**(Aditya Pareek)**

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.49.-**In exercise of the powers conferred by sub-rule (1) of rule 39 of the Rajasthan Value Added Tax Rules, 2006, 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(27)FD/Tax/2013-78 dated 31.12.2013, with immediate effect.

[No.F.12(59)FD/Tax/2014-27]

By order of the Governor,

**(Aditya Pareek)**

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.50.-**In exercise of the powers conferred by sub-section (3) and (4) of section 13 of the Central Sales Tax Act, 1956 (Central 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, 2014.

(2) They shall come into force with immediate effect.

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

**“2B. Registration.-** An application for registration shall be submitted by a dealer in Form A electronically through the official website of the department in the manner provided therein. The dealer shall submit the duly signed and verified Form A generated through the computer network from the website to the notified authority after payment of fee in accordance with the provisions of the Central Sales Tax (Registration and Turnover) Rules, 1957. The notified authority on being satisfied shall issue a certificate of registration in Form-B in the manner as provided under the Rajasthan Value Added Tax Rules, 2006.”

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

**“4.Returns.-** (1) Every dealer liable to pay tax under the Central act shall submit a return of turnover in such form and in such manner and within such time as provided under the Rajasthan Value Added Tax Rules, 2006.

(2) 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 provided under the Rajasthan Value Added Tax Rules, 2006.

(3) Where a dealer discovers any omission or error in return furnished by him, he may furnish a revised return within such time as provided under Rajasthan Value Added Tax Rules, 2006.

(4) Every dealer effecting purchases in the course of inter-State trade or commerce shall submit the details of such purchases in Form VAT-07A appended to the Rajasthan Value Added Tax Rules, 2006 along with return to be furnished by him.

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

**“6. 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."

**5. Deletion of rule 6A.-** The existing rule 6A of the said rules, shall be deleted.

**6. Deletion of rule 6B.-** The existing rule 6B of the said rules, shall be deleted.

**7. Amendment of rule 13.-** In clause (c) of rule 13 of the said rules after the existing expression "Inform the assessing authority" and before the existing expression "within whose jurisdiction", the expression "in Form VAT-05, appended to the Rajasthan Value Added Tax Rules 2006, electronically through the official website of the department in the manner provided therein" shall be inserted.

**8. Amendment of rule 17.-** In rule 17 of the said rules.-

- (i) in sub-rule (8), for the existing expression "may" the expression "shall" shall be substituted.
- (ii) in sub-rule (14), for the existing expression "within sixty days of generation of such declaration/ certificate" the expression "within six months from the date of generation of such declaration/ certificate or upto 30<sup>th</sup> September 2014, whichever is later" shall be substituted.
- (iii) after the existing sub-rule (16) and before the existing sub-rule (17), the following new sub-rule (16A) shall be inserted, namely:-  
 "(16A) The assessing authority or the officer authorized by the Commissioner shall publish in the Official Gazette the particulars of such declaration Form(s) or Certificate(s) in respect of which a report is received under sub-rule (16). "
- (iv) in sub-rule (19), after the existing expression "in that period.", appearing at the end the expression "The provisions which were in force prior to 06.03.2013, shall apply to such declaration Form(s) or Certificate(s) which has/have not been generated through the official web-site of the department." shall be added.
- (v) after sub-rule 19, so amended, the following new sub-rule (20) shall be added, namely.-

"(20) Where any dealer has generated declaration Form(s) or Certificate(s) by misrepresentation of facts or by fraud or in contravention to the provisions of the Central Sales Tax Act, 1956 and rules made there under, the assessing authority or any officer authorised by the Commissioner, after affording such dealer an opportunity of being heard cancel such declaration Form(s) or Certificate(s), and the list of declaration Form(s) or Certificate(s) so cancelled shall be published on the official web-site of the Department. The declaration Form(s) or Certificate(s) so cancelled shall be deemed

to have not been generated through the official web-site of the Department.”

[No.F.12(59)FD/Tax/2014-28]  
By Order of the Governor,

(Aditya Pareek)  
Joint Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.51.**-In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment, with immediate effect, in this Department's notification No. F.12(99)FD/Tax/07-66 dated 14.02.2008 (as amended from time to time), namely:-

**AMENDMENT**

In the said notification for the existing expression “at the rate of 0.25%”, the expression “at the rate of 1% for a period of ten years from the commencement of the commercial production of the enterprise” shall be substituted.

[No.F.12(59)FD/Tax/2014-29]  
By order of the Governor,

(Aditya Pareek)  
Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.52.**-In exercise of the powers conferred by sub-rule (1) of rule 6B of the Central Sales Tax (Rajasthan) Rules, 1957, 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(27)FD/Tax/2013-79 dated 31.12.2013, with immediate effect.

[No.F.12(59)FD/Tax/2014-30]  
By order of the Governor,

(Aditya Pareek)  
Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.53.**-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, 2014.

(2) They shall come into force with effect from 01.10.2014.

**2. Substitution of rule 3.-** The existing 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. Application for registration.-** (1) An application for registration under section 11 shall be submitted in Form VAT-01 appended to the Rajasthan Value Added Tax Rules, 2006, in the manner provided therein, to the authority competent to grant registration.

(2) The authority competent to grant registration, after satisfying himself that the application for registration is complete in all respects, shall issue the certificate for registration in Form ETLA-2 in the manner as provided under the Rajasthan Value Added Tax Rules, 2006.

(3) The provisions relating to verification of facts mentioned in the application for registration, amendment, cancelation, issue of duplicate certificate of registration, as prescribed under the Rajasthan Value Added Tax Rules, 2006, shall apply *mutatis mutandis*.”

**3. Deletion of rule 5.-** The existing rule 5 of the said rules, shall be deleted.

**4. Deletion of rule 6.-** The existing rule 6 of the said rules, shall be deleted.

**5. Deletion of Form ETLA-1.-** The existing Form ETLA-1, appended to the said rules, shall be deleted.

[No.F.12(59)FD/Tax/2014-31]

By Order of the Governor,

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

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.54.-** 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 number F.12(25)FD/Tax/11-150 dated 09.03.2011, as amended from time to time, the State Government 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 area for consumption or use or sale therein, shall be payable at such rate as specified 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	5
3	Tin Plate	5
4	Oilseed(Excluding Til)for oil extraction/refining and crude/degum oil for refining	3
5	Air Conditioner and Refrigerator	15
6	Mineral Water and water sold in sealed containers	15
7	X-ray apparatus and equipments, medical imaging, diagnostic and therapeutic equipments.	5
8	Parts and accessories of all types of motor vehicles (other than tractors) including two and three wheelers	15
9	Opium (other than lanced poppy head)	50
10	Optical fibre cables and Polyethylene Insulated Jelly Filled Telecommunication (PIJF) cables	5
11	All kinds of fuels including petrol, gasoline, High speed diesel oil, Light speed Diesel oil, Superior Kerosene oil, LPG (including tuolene, propene, butylene, butadine, ethylene, oxylene, mix-xylene, benzene), ATF (Aviation turbine fuel), Furnace oil, hexane (solvent Oil), Naphtha, 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, Methyl acetate, Remax, Revive, C - 9 known by whatever name.	5
12	Liquefied Natural Gas (LNG)	5
13	All kinds of non-alcoholic drinks and beverages	5
14	Aerated water	15
15	Ice – cream	14
16	Tyres, tubes and flaps of two wheeler, three wheeler	

	and four wheeler motor vehicles, motor vehicles with more than four wheels, or jeep trailers.	14
17	Coffee, cocoa	5
18	Wireless reception instruments, apparatus; their parts and accessories.	5
19	All kinds of electrical and electronic goods including electronic meters, FAX Machines, SIM Cards, Smart Cards, radio sets and radio gramophones, V.C.R, V.C.P., tape-recorders, transistor sets and parts and accessories thereof.	14
20	Automated Teller Machine(ATM)	5
21	Aluminium structurals, steel fabrication items including G.S. Stay Sets, switch fuse units and isolators.	14
22	Insulators	5
23	All kinds of telephone and parts thereof	5
24	Television sets, washing machine, microwave oven	14
25	Lubricants including Lube oil and grease	14
26	All kinds of paper and paper products including exercise books but excluding handmade paper	5
27	HDPE bags, plastic bags & sacks, plastic film and/ or sheets in rolls, plastic laminated pouches	5
28	ACSR Conductors	5
29	Transformers and transformer oil	5
30	Hand pumps, their parts and accessories	5
31	Computers and their accessories	5
32	Dyes and dye-stuffs, textile auxiliaries including chemicals used in textile processing and starch	5
33	Photocopiers	14
34	Hydraulic Excavators (earth moving and mining machinery), mobile cranes and hydraulic dumpers	5
35	Cement	14
36	Bitumen	14
37	Generating sets	14
38	Tin Containers	5
39	A.C. Pressure pipes	5
40	Steel structurals and steel bars including Thermo - mechanically Treated Steel bars (TMT)	5
41	Salt petre, gun powder, potash and explosives	14
42	All types of sanitary goods and fittings	14
43	Pipes and pipe fittings	5
44	Ceramic and glazed tiles	14
45	Glass and glass sheets	14
46	Pan Masala (not zarda mixed)	65
47	Weigh bridges	14
48	Lifts and elevators	14
49	Marble cutting tools, gang saw	14
50	Diamond Bits	5
51	Photographic films & photographic paper	5
52	All kinds of firearms including parts and accessories thereof	14
53	PP/ HDPE woven fabrics	5

54	Tobacco, cigarettes, cheroots, cigars and cigarillos, zarda mixed pan masala including gutkha and churi	65
55	Stay Wires	5

[No.F.12(59)FD/Tax/2014-32]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.55.-**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 number F.12(25)FD/Tax/11-151 dated 09.03.2011, 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, namely:-

**LIST**

S. No	Description of Goods
1	2
1	Stainless Steel Ingots, Billets, Blooms, Flats and Flat bars
2	Tin Plate
3	Oil Seed(Excluding Til) for oil extraction/refining and crude/degum oil for 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	Optical fibre cables and Polyethylene Insulated Jelly Filled Telecommunication (PIJF) cables
10	All kinds of fuels including petrol, gasoline, High speed diesel oil, Light speed Diesel oil, Superior Kerosene oil, LPG (including tuolene, propene, butylene, butadine, ethylene, oxylene, mix-xylene, benzene), ATF (Aviation turbine fuel), Furnace oil, hexane(solvent Oil), Naphtha, 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, Methyl acetate, Remax, Revive, C - 9 known by whatever name.



11	All kinds of non - alcoholic drinks and beverages
12	Aerated water
13	Ice – cream
14	Tyre, tubes and flaps of two wheeler, three wheeler and four wheeler motor vehicles, motor vehicles with more than four wheels, or jeep trailers.
15	Coffee, cocoa
16	Wireless reception instruments, apparatus; their parts and accessories.
17	All kinds of electrical and electronic goods including electronic meters, FAX Machines, SIM Cards, Smart Cards, radio sets and radio gramophones, V.C.R, V.C.P., tape-recorders, transistor sets and parts and accessories thereof.
18	Automated Teller Machine(ATM)
19	Aluminium structurals, steel fabrication items including G.S. Stay Sets, switch fuse units and isolators.
20	Insulators
21	All kinds of telephone and parts thereof
22	Television sets, washing machine, microwave oven
23	Lubricants including Lube oil and grease
24	All kinds of paper and paper products including exercise books but excluding handmade paper
25	HDPE bags, plastic bags & sacks, Plastic film and/ or sheets in rolls, plastic laminated pouches
26	ACSR Conductors
27	Transformers and transformer oil
28	Hand pumps, their parts and accessories
29	Computers and their accessories
30	Dyes and dye-stuffs, textile auxiliaries including chemicals used in textile processing and starch
31	Photocopiers
32	Hydraulic Excavators (earth moving and mining machinery), mobile cranes and hydraulic dumpers
33	Cement
34	Bitumen
35	Generating sets
36	Tin Containers
37	A.C. Pressure pipes
38	Steel structurals and steels bars including Thermo- mechanically Treated Steel bars (TMT)
39	Salt petre, gun powder, potash and explosives
40	All types of sanitary goods and fittings
41	Pipe and pipe fittings
42	Ceramic and glazed tiles
43	Glass and glass sheets
44	Pan Masala (not zarda mixed)
45	Weigh bridges
46	Lifts and elevators
47	Marble cutting tools, gang saw
48	Diamond Bits
49	Photographic films & photographic paper
50	All kinds of firearms including parts and accessories thereof

51	PP/ HDPE woven fabrics
52	Tobacco, cigarettes, cheroots, cigars and cigarillos, zarda mixed pan masala including gutkha and churi
53	Stay Wires

[No.F.12(59)FD/Tax/2014-33]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.56.-** In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby makes following amendment, with effect from 08.03.2006, in this department's notification No. F.12(14) FD/Tax/2006-136 dated 08.03.2006, namely:-

**AMENDMENT**

In the said notification, for the existing expression,-

“ (ii) parts and accessories of all types of motor vehicles (other than tractors) including two and three wheelers used as raw material for manufacturing of motor vehicles in the State.”,

the expression

“ (ii) parts and accessories, tyres, tubes and flaps of all types of motor vehicles (other than tractors) including two and three wheelers used as raw material for manufacturing of motor vehicles (other than tractors) in the State, subject to the condition that tax deposited, if any, shall not be refunded.”

shall be substituted.

[No.F.12(59)FD/Tax/2014-34]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.57.**-In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Act No. 13 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts manufacturers of wind mills from the tax payable under the said Act, on the goods brought into local area and used as raw material for the manufacture of wind mills.

[No.F.12(59)FD/Tax/2014-35]  
By order of the Governor,

**(Aditya Pareek)**  
Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.58.**-In exercise of the powers conferred by sub-rule (1) of rule 8 of the Rajasthan Tax on Entry of Goods into Local Areas Rules, 1999, 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(27)FD/Tax/2013-81 dated 31.12.2013, with immediate effect.

[No.F.12(59)FD/Tax/2014-36]  
By order of the Governor,

**(Aditya Pareek)**  
Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.59.**-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, 2014.

(2) They shall come into force with effect from 01.10.2014.

**2. Substitution of rule 3.-** The existing rule 3 of the Rajasthan Tax on Luxuries (in hotels and lodging houses) Rules, 1997, hereinafter referred to as the said rules, shall be substituted by the following, namely:-

**“3. Application for registration.-** (1) An application for registration under section 12 shall be submitted in Form VAT-01 appended to the Rajasthan Value Added Tax Rules, 2006, in the manner provided therein, to the authority competent to grant registration.

(2) The authority competent to grant registration, after satisfying himself that the application for registration is complete in all respects, shall issue the certificate for registration in Form LTH-2 in the manner as provided under the Rajasthan Value Added Tax Rules, 2006.

(3) The provisions relating to verification of facts mentioned in the application for registration, amendment, cancelation, issue of duplicate certificate of registration, furnishing of security for registration as prescribed under the Rajasthan Value Added Tax Rules, 2006, shall apply *mutatis mutandis*.”

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

**4. Deletion of Form LTH-1.-** The existing Form LTH-1, appended to the said rules, shall be deleted.

[No.F.12(59)FD/Tax/2014-37]

By Order of the Governor,

(Aditya Pareek)

Joint Secretary to Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.60.-**In exercise of the powers conferred by section 4 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996) and in supersession of this department’s notification No. F.12(84)FD/Tax/2009-29, dated 08.07.2009, the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies that the rate of tax payable by the owner of the Hotels or the Lodging Houses under the Act, for luxuries provided in the hotels or lodging houses, shall be as follows:-

S.No.	Class of Hotels	Rate of tax
1.	All hotels excluding heritage hotels but including heritage hotels categorised in the “Grand” category by Government of India or categorised as equivalent to “Grand” category by a Committee constituted for the purpose by	10%

	the State Government, if rate of charges for luxuries is Rs. 3001/- or more per day or part thereof.	
2.	All other hotels, if rate of charges for luxuries is Rs. 3001/- or more per day or part thereof.	8%

[No.F.12(59)FD/Tax/2014-38]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.61.-**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 exempts, with immediate effect, from payment of tax payable on the luxuries provided in-

- (i) heritage hotels having lodging capacity upto five rooms; or
- (ii) paying guest houses registered with the Tourism Department.

[No.F.12(59)FD/Tax/2014-39]

By order of the Governor,

(Aditya Pareek)

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.62.-**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) and in supersession of this department's notification no. F.10(14)FD/Tax/97-pt-135 dated 04.12.2004, the State Government being of the opinion that it is expedient in the public interest so to do, and there being off-season in the notified area of Mount Abu in the months of November, December, January and February, hereby exempts a

hotelier from payment of fifty percent of the Luxury Tax payable under section 4 of the said Act, for the aforesaid area during the said period.

[No.F.12(59)FD/Tax/2014-40]

By order of the Governor,

**(Aditya Pareek)**

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, July 14, 2014**

**S.O.63.-**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) and in supersession of this department's notification no. F.10(14)FD/Tax/ 97-pt-134 dated 04.12.2004, the State Government being of the opinion that it is expedient in the public interest so to do, and there being off-season in whole area of Rajasthan, excluding the notified area of Mount Abu in the months of April, May, June and July, hereby exempts a hotelier from payment of fifty percent of the Luxury Tax payable under section 4 of the said Act, for the aforesaid area during the said period.

[No.F.12(59)FD/Tax/2014-41]

By order of the Governor,

**(Aditya Pareek)**

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION**

**Jaipur, July 14, 2014**

**S.O.64.-**In exercise of the powers conferred by sub-rule (1) of rule 7 of the Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Rules, 1997, 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(27)FD/Tax/ 2013-80 dated 31.12.2013, with immediate effect.

[No.F.12(59)FD/Tax/2014-42]

By order of the Governor,

**(Aditya Pareek)**

Joint Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.65.-**In exercise of the powers conferred by sub-section (1) of section 18 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957), the State Government hereby makes the following rules further to amend the Rajasthan Entertainments and Advertisements Tax Rules, 1957, namely:-

**1. Short title and commencement.-** (1) These rules may be called the Rajasthan Entertainments and Advertisements Tax (Amendment) Rules, 2014.

(2) They shall come into force with immediate effect.

**2. Insertion of rule 34.-** After the existing rule 33 of the Rajasthan Entertainments and Advertisements Tax Rules, 1957, the following new rule 34 shall be added, namely:-

**“34. Refund.-** Where the prescribed authority is satisfied that a proprietor or a person has made payment in excess of the tax, penalty, interest or other sum due, and the excess payment is refundable to such proprietor or person, the prescribed authority, either *suo motu* or on an application made in this behalf, shall pass an order for refund of the excess amount. The procedure, forms and manner for grant of refund, as prescribed under the Rajasthan Value Added Tax Rules, 2006, shall apply mutatis mutandis.”

[No.F.12(59)FD/Tax/2014-43]  
By Order of the Governor,

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

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.66.-**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 reasonable grounds exists for doing so, hereby rescinds this Department's notification number F.12(25)FD/Tax/11-149 dated 09.03.2011.

This shall have effect from 01.08.2014.

[No.F.12(59)FD/Tax/2014-44]  
By Order of the Governor,

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

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.67.**-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 reasonable grounds exists for doing so, hereby makes the following amendment in this department's notification number F.12(15)FD/Tax/12-121 dated 26.03.2012, namely:-

**AMENDMENT**

In the said notification, for the existing expression, "hereby remits the all classes of entertainments from the entertainment tax chargeable under the said Act, with immediate effect", the expression "hereby remits all classes of entertainments excluding the exhibition of films through any medium in cinema halls or multiplexes, direct to home broadcasting service, cable television network and video game parlour, from entertainment tax chargeable under the said Act." shall be substituted.

This shall have effect from 01.08.2014.

[No.F.12(59)FD/Tax/2014-45]  
By Order of the Governor,

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

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.68.**-In exercise of the powers conferred by sub-section (1) of section 4 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957) and in supersession of this department's notification number F.12(15)FD/Tax/2008-88 dated 25.02.2008, the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies that the rate of tax shall be-

- (i) thirty percent of the payment of admission to an entertainment in case of exhibition of film by any medium in a cinema hall or multiplex, and
- (ii) ten percent of the payment of admission to an entertainment in case of video game parlour.

This shall have effect from 01.08.2014.

[No.F.12(59)FD/Tax/2014-46]  
By Order of the Governor,

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



**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.69.**-In exercise of the powers conferred by sub-section (1) of section 4AA of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957) and in supersession of this department's notification number F.12(14)FD/Tax/2006-139 dated 08.03.2006 and F.12(15)FD/Tax/2008-91 dated 25.02.2008, the State Government hereby notifies that the rate at which entertainment tax for admission to an entertainment through a direct to home broadcasting service or through a cable service with addressable system or otherwise, shall be 10 percent of the payment for admission to such entertainment.

This shall have effect from 01.08.2014.

[No.F.12(59)FD/Tax/2014-47]  
By Order of the Governor,

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

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.70.**-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) and in supersession of all notifications and orders issued regarding remission from payment of entertainment tax with respect to cinema halls and multiplexes, the State Government being of the opinion that reasonable grounds exists for doing so, hereby remits the tax payable under the said Act for admission to an entertainment in, -

- (i) the cinema halls (excluding multiplexes) where the payment for admission is less than rupees seventy five per spectator; and
- (ii) the cinema halls (excluding multiplexes) situated in the municipal towns/cities having population not more than one lac as per the census of 2011.

This shall have effect from 01.08.2014.

[No.F.12(59)FD/Tax/2014-48]  
By Order of the Governor,

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

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.71.**-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(11)FD/Tax/2013-115 dated 06.3.2013, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that stamp duty chargeable on agreement or memorandum of an agreement under clause (e) of Article 5 and power of attorney under clause (eee) of Article 44 of the Schedule of the Act shall be reduced and charged as under:-

1. One percent of the market value of the land where developer or promoter is not given powers under the agreement or memorandum of an agreement or power of attorney to sale any part of developed property.
2. Where developer or promoter under the agreement or memorandum of an agreement or power of attorney is given powers to sale any part of the developed property:-
  - (a) two percent of the market value of the proportionate part of the land under developed property agreed to be given to promoter or developer in consideration; and
  - (b) one percent of the market value of the remaining proportionate part of the land.

[No.F.4(15)FD/Tax/2014-49]  
By order of the Governor,

**(Apoorv Joshi)**  
Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.72.**-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(15)FD/Tax/2008-97 dated 25.2.2008 and order No.F.5(52) FD/Tax/2010 dated 19.10.2010, 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 order of land use change issued under the Rajasthan Urban Areas (Change of Land Use) Rules, 2010 or under any other relevant rules, shall be reduced and charged at the rate of 10% of the amount of charges or fee for land use change, subject to a minimum of rupees 500 in each case. The stamp duty paid on the order of land use change shall be adjusted towards the total amount of duty chargeable on the lease deed at the time of execution of lease deed in pursuance of such order.

**Explanation:**

- (i) This notification shall also be applicable on land use change orders pending for adjudication of proper stamp duty before Collector (Stamps) and orders issued before the date of publication of this notification.
- (ii) Stamp duty already paid shall not be refunded.

[No.F.4(15)FD/Tax/2014-50]

By order of the Governor,

**(Apoorv Joshi)**

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.73.**-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(15)FD/Tax/2012-100 dated March 26, 2012, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty payable in excess of rupees twenty five crore on the conveyance deed relating to amalgamation or reconstruction of companies by the order of the High Court under section 394 of the Companies Act, 1956 or of Banking Companies by the order of the Reserve Bank of India under section 44-A of the Banking Regulation Act, 1949, shall be remitted.

**Explanation:**

- (i) This notification shall also be applicable on the matters pending for adjudication before the Collector (Stamps) or any other court.
- (ii) Stamp duty already paid shall not be refunded.

[No.F.4(15)FD/Tax/2014-51]

By order of the Governor,

**(Apoorv Joshi)**

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.74.**-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.2(18)FD/Tax/96-42 dated 24.8.2007, 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 instruments of,-

- (i) new mining lease shall be reduced and charged on three times of the annual dead rent amount, security amount and other miscellaneous charges paid by the lessee at the rate of conveyance.
- (ii) mining lease granted through auction and having provision of payment of bid amount alongwith dead rent and royalty, shall be reduced and charged on bid amount, three times of the annual dead rent amount, security amount and other miscellaneous charges paid by the lessee at the rate of conveyance.
- (iii) renewal of mining lease shall be reduced and charged on three times of the annual dead rent amount or amount of royalty of preceding three years whichever is higher, security amount and other miscellaneous charges paid by the lessee at the rate of conveyance.
- (iv) transfer of mining lease shall be reduced and charged on two times of the annual dead rent amount or the amount of royalty of preceding two years, whichever is higher, cost of the development works done on the site and other miscellaneous charges paid by the lessee at the rate of conveyance.

[No.F.4(15)FD/Tax/2014-52]

By order of the Governor,

(Apoorv Joshi)

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.75.**-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 stamp duty chargeable on every unregistered and understamped intermediary instrument of transfer of immovable property, shall be reduced and charged as under:-

S. No.	Details of the Instrument	Stamp Duty Payable at the rate of Conveyance
1.	Every intermediary unregistered and understamped instruments executed on the basis of allotment order in respect of land allotted or sold by Rajasthan Housing Board, Jaipur Development Authority, Jodhpur Development Authority, Ajmer Development Authority, Urban Improvement Trust, Krishi Upaj Mandi and Mandi Samittee, Gram Panchayat, Panchayat Samittee, Rajasthan Industrial Development & Investment Corporation (RIICO), Rajasthan	On the 1.5 times of the amount of original allotment instead of market value of the property subject to condition that the leaseholder along with his lease deed shall submit a certificate before the Registering Officer issued by any of the above mentioned authority stating therein the amount of original allotment, the number of intermediary unregistered and unstamped instruments executed in respect of the immovable property.

	State Cooperative Housing Federation or by any other authority or enterprises of the State Government, before getting lease deed from the aforesaid authorities.	
2.	Every intermediary unregistered and understamped instruments executed in respect of other categories of land allotted or sold by housing co-operative societies, before getting the lease deed from the Urban Local Bodies.	On 50% amount of the market value of the property.

[No.F.4(15)FD/Tax/2014-53]

By order of the Governor,

(Apoorv Joshi)

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.76.-**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 stamp duty chargeable on lease deed or sale deed, executed by State Government, Rajasthan Housing Board, Jaipur Development Authority, Jodhpur Development Authority, Ajmer Development Authority, Urban Improvement Trust, Krishi Upaj Mandi and Mandi Samittee, Gram Panchayat, Panchayat Samittee, Rajasthan Industrial Development & Investment Corporation (RIICO), Rajasthan State Cooperative Housing Federation or by any other authority or enterprises of the State Government, in respect of land allotted or sold by them, shall be reduced and charged as under:-

S. No.	Details	Stamp Duty Payable at the rate of Conveyance
1.	If the instrument is submitted for registration within 2 months from the date of its execution.	On the amount of premium and other charges paid in consideration including interest or penalty, if any on such instrument and the average amount of the rent of two years.
2.	If the instrument is submitted for registration after 2 months but before 4 months from the date of its execution.	On 125% of the amount as calculated for serial number 1 above.
3.	If the instrument is submitted for registration after 4 months but before 8 months from the date of its execution.	On 150% of the amount as calculated for serial number 1 above.

**Note:** Stamp duty on the lease deed or sale deed submitted for registration after 8 months from the date of execution and revalidated from the Local Bodies shall be calculated on the market value of the property or on 150% of the amount as calculated for serial number 1 above, whichever is higher.

[No.F.4(15)FD/Tax/2014-54]

By order of the Governor,

(Apoorv Joshi)

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.77.**-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 stamp duty chargeable on the lease deeds issued/executed by Jaipur Development Authority, Jodhpur Development Authority, Ajmer Development Authority, Urban Improvement Trust, Municipal Corporation, Municipal Council, Municipal Board and other Local Bodies under the Rajasthan Urban Areas (Permission for use of Agricultural Land for Non-agricultural Purposes and Allotment) Rules, 2012, after allotment or regularization of the land placed at the disposal of the aforesaid Local Authorities under section 90-A of the Rajasthan Land Revenue Act, 1956, shall be reduced and charged as under:-

S. No.	Details	Stamp Duty Payable at the rate of Conveyance
1.	If the lease deed is issued in favour of Khatedar himself.	On the amount of premium, development charges and other charges paid in consideration including interest or penalty, if any, and the average amount of the rent of two years.
2.	If the lease deed is issued in favour of a person other than Khatedar, on the basis of registered or duly stamped instrument.	On the amount of premium, development charges and other charges paid in consideration including interest or penalty, if any, and the average amount of the rent of two years.
3.	If the lease deed is issued in favour of a person on the basis of unregistered or insufficiently stamped instruments.	On the value calculated on the basis of prevalent rates of reserve price of the area prescribed by Local Authority concerned, if the rates of reserve price of the area are not prescribed, on the basis of reserve price of nearby area.

**Note:** Stamp duty on the lease deed submitted for registration after 8 months from the date of execution and revalidated from the Local Authority shall be calculated on the market value of the property or on 150% of value calculated on the basis of prevalent rates of reserve price of the area

prescribed by Local Authority concerned, whichever is higher. Where the rates of reserve price of the area is not prescribed, the reserve price of the nearby area shall be deemed to be reserve price of that area.

[No.F.4(15)FD/Tax/2014-55]

By order of the Governor,

(Apoorv Joshi)

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.78.**-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's Notification No. F.4(4)FD/Tax/2003-223 dated 5.3.2003, 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 categories of lease deed specified in column 2 of table given below shall be reduced and charged at the rates specified in column number 3 of the said table against each of them:-

S. No.	Description of lease	Rate of stamp duty
1	2	3
1.	Where by such lease the rent is fixed and no premium is paid or delivered-	
	(i) Where the lease purports to be for a term of less than one year.	0.5% of the whole amount of rent payable under such lease subject to minimum of Rs.500/-.
	(ii) Where the lease purports to be for a term of one year or above and upto ten years.	One percent on the amount of average rent of two years.
2.	Where the lease is granted for a fine or premium or for money advanced or development charges advanced or securities charges advanced in addition to the rent reserved but such money advanced or development charges advanced or securities charges advanced is refundable and the lease purports to be for a term of upto ten years.	(i) in case of leases of residential properties- 0.5% of the rent for the entire period subject to minimum of rupees 1000. (ii) in case of leases of other than residential properties- 1% of the rent for the entire period subject to minimum of rupees 5000.
3.	Where the lease is granted for a fine or premium or for money advanced or development charges advanced or securities charges	(i) in case of leases of residential properties- 0.5% of the rent for the entire period and amount of fine or premium or for money advanced

advanced in addition to the rent reserved but such money advanced or development charges advanced or securities charges advanced is non refundable and the lease purports to be for a term of upto ten years.	or development charges advanced or securities charges advanced subject to minimum of rupees 2000. (ii) in case of leases of other than residential properties- 1% of the rent for the entire period and amount of fine or premium or for money advanced or development charges advanced or securities charges advanced subject to minimum of rupees 7000.
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[No.F.4(15)FD/Tax/2014-56]

By order of the Governor,

(Apoorv Joshi)

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.79.-**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 subsequent conveyance deed of unit of multistory buildings exceeding four floors, executed after registration of first conveyance deed of such unit, shall be reduced and charged as under:-

S.No.	Period of subsequent transfer	Rate of stamp duty payable on the market value
1.	On transfer of such unit within one year from first registration of conveyance deed of such unit.	2%
2.	On transfer of such unit after one year but within 2 years from first registration of conveyance deed of such unit.	3%
3.	On transfer of such unit after two year but within 3 years from first registration of conveyance deed of such unit.	4%

[No.F.4(15)FD/Tax/2014-57]

By order of the Governor,

(Apoorv Joshi)

Deputy Secretary to the Government



**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.80.**-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.2(11)FD/Tax/2003-110 dated 14.01.2004, as amended from time to time, 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 conveyance deed of immovable property executed in favour of women shall be reduced and charged at the rate of-

- (i) three percent in case of women of Schedule Caste or Schedule Tribe or of BPL categories.
- (ii) four percent in case of women other than that of Schedule Caste or Schedule Tribe or of BPL categories.

[No.F.4(15)FD/Tax/2014-58]  
By order of the Governor,

**(Apoorv Joshi)**  
Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.81.**-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.2(11)FD/Tax/2003-110 dated 14.01.2004, as amended from time to time, 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 conveyance deed of immovable property executed in favour of person with disability shall be reduced and charged at the rate of four percent.

**Explanation:** "Person with disability" means a person who is suffering from not less than forty percent disability as certified by the medical authority notified by the State Government under the Persons with Disability (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995.

[No.F.4(15)FD/Tax/2014-59]  
By order of the Governor,

**(Apoorv Joshi)**  
Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.82.-**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.2(11)FD/Tax/2003-110 dated 14.01.2004, as amended from time to time, 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 instrument relating to amendment in Articles of Association of a company, shall be reduced and charged at the rate of 0.2 percent of the increase in authorized share capital or rupees twenty five lacs, whichever is less.

[No.F.4(15)FD/Tax/2014-60]  
By order of the Governor,

**(Apoorv Joshi)**  
Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.83.-** 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 Stamp Rules, 2004, namely:-

**1. Short title and commencement.-** (1) These rules may be called the Rajasthan Stamp (Amendment) Rules, 2014.

(2) They shall come into force with immediate effect.

**2. Amendment of rule 2.-** After the existing clause (j) and before the existing clause (k) of rule 2 of the Rajasthan Stamp Rules, 2004, hereinafter referred to as the said rules, the following new clause (j-a) shall be inserted, namely:-

“(j-a) “Year” means the period commencing from 1<sup>st</sup> April and ending on 31<sup>st</sup> March.”

**3. Insertion of rule 3-A.-** After the existing rule 3 and before the existing rule 4 of the said rules, the following new rule 3A shall be inserted, namely:-

**“3-A. Other methods of payment of stamp duty.-** (1) Notwithstanding anything contained in rule 3, stamp duty or deficient stamp duty payable on any instrument may also be paid by demand draft or pay order drawn on a branch of any scheduled bank or through stamp issued by electronic method by any person, agency or company authorized by Inspector General of Stamps or deposited into Government Account head

0030 through e-GRAS challan in any bank authorized by the State Government.

(2) In cases where circumstances warrant, Inspector General of Stamps may allow payment of deficient duty in cash.”

**4. Amendment of rule 23.-** In proviso to existing rule 23 of the said rules for the existing expression “three lakhs”, the expression “one lakh” shall be substituted.

**5. Substitution of rule 58.-** The existing rule 58 of the said rules shall be substituted by the following, namely:-

**“58. Procedure for assessment of the market value of the immovable property by the Registering Officer.-** (1) In the case of an instrument relating to immovable property, the Registering Officer shall assess the market value of the,-

- (a) agriculture, residential and commercial categories of land, on the basis of the rates recommended by the District Level Committee constituted under rule 2 (b);
- (b) other categories of land, on the basis of the rates determined by Inspector General of Stamps with approval of State Government or determined by State Government by notification published in the Official Gazette;
- (c) constructed portion, on the basis of the rates determined by State Government;
- (d) proportionate land under the multistoreyed buildings on the basis of criteria fixed by the State Government:

Provided that the rates recommended by the District Level Committee in respect of other categories of land before commencement of the Rajasthan Stamp (Amendment) Rules, 2014, shall remain in force, till such rates are re-determined by the State Government or Inspector General of Stamps, as the case may be.

(2) The District Level Committee shall hold the meeting every year before the end of the year to revise the rates of agriculture, residential and commercial categories of land. The District Level Committee shall consider all factors affecting the market value of such land.

Provided that if the rates recommended by the District Level Committee are increased by more than fifty percent of the existing rates, the increased rates so recommended shall be taken into consideration only after the approval of the State Government.

(3) If the District Level Committee does not revise the rates of agriculture, residential or commercial categories of land up to 31<sup>st</sup> March of any year, the market value of such categories of land in that district, shall be assessed by increasing 10% in the existing rates from next 1<sup>st</sup> April.

(4) Notwithstanding anything contained in sub-rule (1), (2) and (3) above, the State Government may re-determine the rates recommended by District Level Committee or determined by Inspector General of Stamps, if the circumstances so require. The rates so determined shall be the basis of assessment of the market value of the land with effect from the date

specified in such order and be valid until the District Level Committee revises the rates so determined.”

[No.F.4(15)FD/Tax/2014-61]

By order of the Governor,

**(Apoorv Joshi)**

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.84.-** In exercise of the powers conferred by sub-rule (4) of rule 58 of the Rajasthan Stamp Rules, 2004, the State Government, having considered the fact that the District Level Committee has not revised the market rates for a long period and the market value of the land in the State has substantially increased in the meantime, hereby orders that market rates of land recommended by the District Level Committee shall be re-determined and increased, with effect from 01.10.2014, for the District/Districts where rates of land have not been revised and recommended by the District Level Committee upto 30.09.2014-

- (i) by 15% in District/Districts where rates of land have not been revised and recommended by the District Level Committee for the year 2012-13 and 2013-14.
- (ii) by 10% in District/Districts where rates of land have not been revised and recommended by the District Level Committee for the year 2013-14.

[No.F.4(15)FD/Tax/2014-62]

By order of the Governor,

**(Apoorv Joshi)**

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.85.-** In exercise of the powers conferred by sub-rule (4) of rule 58 of the Rajasthan Stamp Rules, 2004 and in supersession of this department's all earlier notifications, orders and circulars issued by Inspector General of Stamps on the subjects, the State Government, hereby re-determines the rates for assessment of market value of the following categories of land for whole of the State as under:-

### **1. Rates of land for industrial purposes**

Rates of land converted for industrial purposes shall be,-

- (i) equal to the rates of RIICO Industrial Area if the land is situated within a radius of 5 kilometers of such Area.
- (ii) two times of the rates of agriculture land of that area in other cases.

### **2. Rates of land for institutional purposes**

Rates of land converted for institutional purposes shall be,-

- (i) equal to 1.5 times of the rate of agriculture land of that area where land is purchased by cooperative societies/charitable institutions.
- (ii) equal to the 2 times of rate of agriculture land of that area where land is purchased by Companies registered under the Companies Act or firms or by any Institution other than mentioned in clause (i) above.

### **3. Rates of land for mining purposes**

Rates of agriculture land purchased or agriculture land in respect of which consent deed is executed between land owner and lessee for mining purposes shall be equal to two times of the rates of agriculture land of that area.

### **4. Rates of land for Resort purposes**

Rates of the agriculture land purchased for resort purposes or land converted for resort purposes shall be,-

- (i) equal to the rates of commercial land of that area for portion on which construction has been done or the maximum permissible constructed area whichever is higher.
- (ii) equal to 1.5 times of the rates of agriculture land of that area for remaining part of land.

### **5. Rates of land for marriage garden purposes**

Rates of the agriculture land purchased for marriage garden purposes or land converted for marriage garden purposes shall be,-

- (i) equal to the rates of commercial land of that area for portion on which construction has been done or the maximum permissible constructed area whichever is higher.
- (ii) equal to 1.5 times of the rates of residential land of that area for remaining part of land.

### **6. Rates of agriculture land purchased by companies, firms or institutions**

If the agriculture land is purchased by companies, firms or institutions and avail concession of stamp duty under Rajasthan Investment Promotion Scheme or any other scheme of the State Government, the market value of such land shall be assessed according to the rates determined for the category of land, for which purpose the agriculture land is being purchased. In other cases market value of such land shall be assessed on the 1.5 times rates of agriculture land of that area.

### 7. Rates of land for farm house purposes

Rates of agriculture land purchased for farm house purposes or land converted for farm house purposes shall be,-

- (i) equal to rates of residential land of that area where the area of the land is upto 1000 sq. meter.
- (ii) equal to the rates of residential land of that area for 500 sq. meter or portion on which construction has been done, whichever is higher, and equal to two times the rates of agricultural land of that area for remaining portion, where the total area of the farm house is more than 1000 sq. meter but less than 2500 sq. meter.
- (iii) equal to the rates of residential land of that area for 500 sq. meter or 10% of total area or portion on which construction has been done, whichever is higher, and equal to 1.5 times the rates of agricultural land of that area for remaining portion, where the total area of the farm house is 2500 sq. meter or more and the land is situated in urban areas (including urban agglomeration limits) or in periphery limits of urban areas or within radius of one kilometer of National/State/Mega Highways.

[No.F.4(15)FD/Tax/2014-63]

By order of the Governor,

(Apoorv Joshi)

Deputy Secretary to the Government

### FINANCE DEPARTMENT (TAX DIVISION)

### NOTIFICATION Jaipur, July 14, 2014

**S.O.86.-**In exercise of the powers conferred by clause (c) of sub-rule (1) of rule 58 of the Rajasthan Stamp Rules, 2004 and in supersession of this department's Notification No. F.2(38)/FD/Tax/09-67 dated 08-12-09 and all the orders and circulars issued by Inspector General of Stamps in this regard, the State Government hereby prescribe the rates for assessment of market value of constructed portion as under:-

S.No.	Categories of construction	Rates
1.	R.C.C. construction in Residential or Commercial buildings having upto Ground + 2 floors	Rs. 800/- per Sq. feet
2.	R.C.C. construction in residential buildings having Ground + 3 or more floors	Rs. 1000/- per Sq. feet
3.	R.C.C. construction in commercial buildings having Ground + 3 or more floors	Rs. 1200/- per Sq. feet
4.	Construction other than RCC Construction	Rs. 600/- per Sq. feet
5.	Tin Shade	Rs. 2000/- per Sq. meter

6.	Boundary wall	Rs. 400/- per running meter
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[No.F.4(15)FD/Tax/2014-64]

By order of the Governor,

**(Apoorv Joshi)**

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.87.-**In exercise of the powers conferred by clause (d) of sub-rule (1) of rule 58 of the Rajasthan Stamp Rules, 2004 and in supersession of all the orders and circulars issued by Inspector General of Stamps in this regard, the State Government, hereby prescribe the criteria on the basis of which market value of the proportionate land under the multistoried building shall be assessed:-

S.No.	Description of the unit	Method of valuation of the land
1.	On transfer of a unit on ground floor without the rights of roof.	80% of the prescribed rates of land.
2.	On transfer of a unit on first or second floor without the rights of roof.	70% of the prescribed rates of land.
3.	On transfer of a unit on basement or third or above floor without the rights of roof.	60% of the prescribed rates of land.
4	Common area in residential units (on super built up area)	Rs. 200/- per Sq. feet
5	Common area in other than residential units (on super built up area)	Rs. 400/- per Sq. feet

[No.F.4(15)FD/Tax/2014-65]

By order of the Governor,

**(Apoorv Joshi)**

Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.88.**-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 orders that registration fee chargeable for registration of power of attorney to sell immovable property given without consideration, shall be reduced and charged at the rate of 1% of the market value of the property or rupees ten thousand, whichever is less.

[No.F.4(15)FD/Tax/2014-66]  
By order of the Governor,

**(Apoorv Joshi)**  
Deputy Secretary to the Government

**FINANCE DEPARTMENT  
(TAX DIVISION)**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.89.**-In exercise of the powers conferred by sub-section (2) of section 69 of the Registration Act, 1908 (Central Act No. 16 of 1908), the State Government hereby approve and publish the following rules further to amend the Rajasthan Registration Rules, 1955 (Volume-I), made by the Inspector General of Registration for Rajasthan, in exercise of the powers conferred on him by sub-section (1) of the section 69 of the said Act, namely:-

**1. Short title and commencement.**- (1) These Rules may be called the Rajasthan Registration (Amendment ) Rules (Volume-I), 2014.

(2) They shall come into force with immediate effect.

**2. Amendment of rule 74.**- After the existing sub-rule (2) and before the existing sub-rule (3) of rule 74 of the Rajasthan Registration Rules, 1955 (Volume-I), hereinafter referred to as the said rules, the following new sub-rules shall be inserted, namely:-

“(2A) Registration fees payable on an instrument shall be paid by demand draft or by pay order drawn on a branch of any scheduled bank or deposited into Government Account head 0030 through e-GRAS challan as prescribed, in any bank authorized by the State Government.

(2B) The Inspector General of Registration with prior approval of State Government may authorize any person, agency or company for collection of registration fees.



(2C) The Registering Officer on production of such demand draft or pay order or e-GRAS challan or receipt of the payment issued by any person, agency or company authorized for collection of registration fee, certify in such manner as may be prescribed by endorsement on the instrument of the amount of registration fees so paid.

(2D) In cases where circumstances warrant, the Inspector General of Registration may allow payment of registration fees in cash in certain offices of the Sub Registrars as may be notified.

(2E) In determining the amount of fee payable under the Act, any fraction of 10 rupees, equal to or exceeding 50 paise shall be rounded off to next 10 rupees, and such fractions of less than 50 paise shall be disregarded.”

**3. Amendment of rule 96.-** In rule 96 of the said rules, for the existing expression “stamp duty in cash up to 10,000/-or through demand draft or challan”, the expression “stamp duty through demand draft or by pay order drawn on a branch of any scheduled bank or through e-GRAS challan deposited into Government Account head 0030 in any bank authorized by the State Government” shall be substituted.

**4. Substitution of rule 96A.-** The existing rule 96A of the said rules, shall be substituted by the following, namely:-

**“96A. Examination as to proper stamp duty on the basis of the facts mentioned in the documents/checklist.-** Notwithstanding anything contained in these rules, when a document is presented for registration, before recording the endorsement of registration, the first duty of the registering officer is to examine the document along with the checklist prescribed under rule 57 of the Rajasthan Stamp Rules, 2004 to see that it is properly stamped according to the details of the property mentioned in the document as well as in the checklist.”

[No.F.4(15)FD/Tax/2014-67]

By order of the Governor,

**(Apoorv Joshi)**

Deputy Secretary to the Government

## TRANSPORT DEPARTMENT

### NOTIFICATION

Jaipur, July 14, 2014

**S.O.90.-**In exercise of the powers conferred by clause (b) of sub-section (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No.11 of 1951) and in supersession of this department's notification No.F.6(179)Pari/Tax/Hqrs./95/1P, dated 09.03.2010, as amended from time to time, the State Government hereby, with immediate effect, prescribes the rate of One Time Tax in case of non-transport vehicles as specified in column number 2 of the table given below, at the rates specified against each in column number 3 thereof: -

TABLE

S. No.	Description of Class of Motor Vehicle	Rate of One Time Tax
1	2	3
1.	Motor Vehicles including Two wheeled Vehicles, constructed and used solely for the conveyance of persons and light personal luggage, with seating capacity up to 10 including driver,	
	<b>(A) Two Wheeled vehicles having engine capacity</b>	
	(i) Up to 125 cc	4% of the cost of vehicle.
	(ii) More than 125 cc and up to 200 cc	6% of the cost of vehicle
	(iii) More than 200 cc and up to 500 cc	8% of the cost of vehicle.
	(iv) More than 500 cc	10% of the cost of vehicle.
	<b>(B) Three wheeled vehicles.</b>	
	(i) Cost of vehicle up to Rs. 1,50,000	3% of the cost of vehicle.
	(ii) Cost of the vehicle above Rs. 1,50,000	4% of the cost of vehicle.
	(iii) Cost of the chassis up to Rs. 1,50,000	3.75% of the cost of chassis.
	(iv) Cost of the chassis above Rs. 1,50,000	5% of the cost of chassis.
	<b>(C) Four wheeled vehicles</b>	
	With seating capacity up to 10 including driver	
	(i) Cost of vehicle up to Rs. 3,00,000	4% of the cost of vehicle.
	(ii) Cost of vehicle more than Rs. 3,00,000 and up to Rs. 6,00,000	6% of the cost of vehicle.
	(iii) Cost of the vehicle more than Rs. 6,00,000	8% of the cost of vehicle.
	<b>(D) Trailers or side cars drawn by vehicles mentioned above.</b>	0.30% of the cost of that vehicles to which the trailer or side car is attached.
2.	Two wheeled/ Three wheeled Motor Vehicles adapted for use of invalids	0.30% of cost of vehicle subject to a maximum Rs. 50/-
3.	Camper Van/ Trailer for private use	
	(a) Purchased as a chassis	10% of the cost of chassis.
	(b) Purchased with a complete body	7.5% of the cost of vehicle.
4.	Vehicles fitted with equipments like rig, generator or compressor, crane mounted vehicle Fork Lift, Tow trucks, breakdown van, recovery vehicles, Tower wagons, tree trimming vehicles or any other non transport vehicles not covered under any category.	
	(c) Purchased as a chassis	10.0% of the cost of chassis.
	(d) Purchased with a complete body	8.0% of the cost of vehicle.
5.	Construction Equipment Vehicle	
	(a) Purchased as a chassis	7.5% of the cost of chassis.
	(b) Purchased with a complete body	6.0% of the cost of vehicle.

Provided that -

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

**Note:** In addition to tax payable under this notification, there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under the said Act for any period prior to the coming into force of this notification.

**Explanation:**

- (1) "Construction Equipment Vehicle" shall mean a vehicle as defined in rule 2(ca) of the Central Motor Vehicles Rules, 1989. The use of public road by Construction Equipment Vehicle is incidental to the main off-route function. If the public road is being used regularly for carrying on commercial activities, then Construction Equipment Vehicle shall be deemed to be a transport vehicle.
- (2) The cost of vehicles for computation of tax:
  - a. in case of new vehicle/chassis, shall be the ex-showroom price inclusive of all taxes as shown in purchase bill.
  - b. in case of vehicles registered/purchased outside the State and brought in Rajasthan for assignment/ registration, and for vehicles already registered in

Rajasthan on which one time tax was not payable earlier, shall be the cost as prevailing in Rajasthan on the day when the tax becomes due on similar type of the vehicle in this state.

- c. in case of vehicles manufactured outside India, shall be the amount inclusive of all taxes and levies which has been paid, whether newly imported or brought from the other states for assignment in Rajasthan.
- d. in case of Military disposal vehicles, shall be the amount as prevailing on the day of registration on similar type of vehicle.

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

(Dr. Manisha Arora)  
Joint Secretary to Government

## TRANSPORT DEPARTMENT

### NOTIFICATION Jaipur, July 14, 2014

**S.O.91.-**In exercise of the powers conferred by section 4-C of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No.11 of 1951), and in supersession of this department's Notification number F6.(179)/Pari/Tax/Hqrs/95/22 Dated 16.02.2006, as amended from time to time, the State Government hereby prescribes the rate of Lump sum tax in the case of different class of transport vehicles of this State as specified in column number 2 of the table given below, at the rates specified against each in column number 3 thereof, namely:-

**TABLE**

S. No.	Description of class of Motor Vehicle	Lump sum tax
1	2	3
1.	<b>Motor Cycle used for hire</b>	3% of the cost of the vehicle.
2.	<b>Four wheeled motor vehicles</b>	
	(a) Motor Vehicle having seating capacity up to 6 excluding driver (Motor Cab).	11% of the cost of the vehicle. (subject to a maximum of Rs. 2.00 lacs)
	(b) Motor Vehicle having seating capacity more than 6 excluding driver but up to 12 excluding driver (Maxi Cab).	11% of the cost of the chassis /vehicle. (subject to a maximum of Rs. 2.00 lacs)
3.	<b>Goods Vehicles</b>	
	<b>(1) Articulated Vehicle</b>	20% of the cost of the horse.
	<b>(2) Other than Articulated vehicle-</b>	
	(a) Three wheeled vehicles	9% of the cost of chassis/vehicle.
	(b) Four wheeled vehicles having GVW up to 3000 kg.	10% of the cost of chassis/vehicle

	(c) Four wheeled vehicles having GVW more than 3000kg and up to 7500kg.	11% of the cost of chassis/vehicle
	(d) Four wheeled vehicles having GVW more than 7500kg	11% of the cost of chassis/vehicle
	(3) Other Goods vehicles not covered under any category above or vehicle such as Dumper, Loader, Camper vans/ Trailers, Tipper, Cash Van, Mobile canteen, Haul pack Dumpers, Mobile Workshops, Ambulance, Animal Ambulance. Fire Tenders, Snorked Ladders, Auxiliary trailers and Fire fighting vehicles, Hearses, Mail carrier, mobile clinic/ X-Ray vans/ Library vans, etc.	
	(a) Purchased as a chassis.	10% of cost of the chassis.
	(b) Purchased with complete body.	7.50% of cost of the vehicle.
4.	<b>Private Service Vehicles</b>	
	(1) With seating capacity up to 9 excluding driver.	
	(a) Purchased as a chassis.	15% of the cost of the chassis
	(b) Purchased with the body	12% of the cost of the vehicle
	(2) With seating capacity more than 9 excluding driver and up to 39 excluding driver:	
	(a) Purchased as a chassis.	35% of the cost of the chassis
	(b) Purchased with the body	25% of the cost of the vehicle
	(3) With seating capacity more than 39 excluding driver:	
	(a) Purchased as a chassis.	42% of the cost of the chassis
	(b) Purchased with the body	32% of the cost of the vehicle
5.	<b>Educational Institutional bus with seating capacity more than 7 including driver and up to 10 including driver.</b>	
	(a) Purchased as a chassis.	15% of the cost of the chassis
	(b) Purchased with the body	12% of the cost of the vehicle
6.	<b>Non Agricultural tractor- trailers used as goods vehicles.</b>	9% of the cost of the tractor to which the trailer is attached.

**Provided that-**

1. The lump sum tax may be paid in full or in six equal installments within a period of one year.
2. In case of Goods vehicles already registered in or outside the State and in case of vehicles other than goods vehicles registered in the State, the lump sum tax shall be arrived at by reducing the amount of tax as computed above at the rate of 10% per financial year or part thereof upto 5 years from the date of registration as transport vehicle.

3. In case where lump sum tax under section 4C of the said Act have been paid and thereafter the category/description of vehicle changes and the owner or person having possession or control of the vehicle opts to pay lump sum tax of changed category/ description, the lump sum tax shall be arrived at by reducing the amount of tax as computed above at the rate of 10% per financial year or part thereof for the period beginning from the date of deposition of lump sum tax under section 4C of the said Act and up to the date, owner or person having possession or control of the vehicle opts to pay tax under this notification, subject to a maximum period of 5 years.
4. In case where one time tax has already been paid under section 4(1)(e) of the said Act and the owner or person having possession or control of the vehicle opts to pay tax under the notification, then the tax payable shall be the difference between the amount of tax payable under this notification and the amount of tax already paid under section 4(1)(e) of the said Act.

**Explanation:** The cost of the vehicles for computation of tax:-

- I. in case of new vehicle/chassis, shall be the ex-showroom price inclusive of all taxes as shown in purchase bill.
- II. in case of vehicles registered/purchased outside the State and brought in to Rajasthan for assignment/ registration, shall be the cost as prevailing in Rajasthan on the day when the tax becomes due on similar type of vehicle in this state.
- III. in case of vehicles already registered in Rajasthan, shall be the cost as prevailing in Rajasthan on 1<sup>st</sup> April of the financial year in which the owner or person having possession or control of the vehicle opts to pay tax under this notification on similar type of vehicles in this state.
- IV. in case of change of category/ description of the vehicle under provision (2) above, shall be the cost of the similar type of vehicle as prevailing in Rajasthan on 1<sup>st</sup> April of the financial year in which the owner or person having possession or control of the vehicle opts to pay tax under this notification.
- V. in case where tax has been paid under section 4(1)(e) of the said Act shall be the cost as prevailing in Rajasthan on 1<sup>st</sup> April of the financial year in which he opts to pay tax under this notification on similar type of vehicle in this state.

**Note:** In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period to the coming into force of this notification.

[F6.(179)/Pari/Tax/Hqrs/95/22C]

By order of the Governor,

**(Dr. Manisha Arora)**  
Joint Secretary to Government

# TRANSPORT DEPARTMENT

## NOTIFICATION Jaipur, July 14, 2014

**S.O.92.-** 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. F6.(179)/Pari/Tax/HQ/09/24 B dated 09.03.2011, the State Government hereby, prescribes the rate of cess called Green tax for different class of vehicles as specified in column number 2 ,at such time as specified in column number 3 of the table given below, at the rate specified against each in column number 4 thereof:-

**TABLE**

S. No.	Class of the vehicle	Time	Rate of cess (in Rupees)
1	2	3	4
1	<b>Non Transport vehicle</b>	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).	
	(a) Two wheelers		250
	(b) Four wheeled (car, jeep) diesel driven vehicles		
	(i) LMV with engine capacity up to 1500 cc		1000
	(ii) LMV with engine capacity above 1500 cc and up to 2000 cc		1000
	(iii) LMV with engine capacity above 2000 cc with seating capacity up to 5		1000
	(iv) LMV with engine capacity above 2000 cc with seating capacity more than 5		5000
	(c) Other than above Non-transport vehicles		500
2	<b>Transport vehicle</b>	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
	(b) Other than 3 wheeled passenger and goods vehicles.		500

[F.6(179)/Pari/Tax/HQ/09/24 C]

By order of the Governor,

(Dr. Manisha Arora),  
Joint Secretary to Government

**TRANSPORT DEPARTMENT**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.93.-** In exercise of the powers conferred by section 22 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby makes the following rules further to amend the Rajasthan Motor Vehicles Taxation Rules, 1951, namely :-

**1. Short title and commencement.-** (1) These rules may be called the Rajasthan Motor Vehicles Taxation (Amendment) Rules, 2014.

(2) they shall come into force with effect from 1.8.2014.

**2. Amendment of rule 4.-** In rule 4 of the Rajasthan Motor Vehicles Taxation Rules, 1951, the existing clause (AAA) shall be substituted by the following, namely:-

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

(i) in case of vehicles where payment of lump sum tax is compulsory, it shall be paid in full or in six equal installments within a period of one year. The full amount or first installment shall be payable,-

(a) in case of new vehicles, within 30 days of purchase of vehicle or on the date of registration whichever is earlier, or

(b) in case of vehicles registered outside the State and brought into the State, within 30 days of bringing the vehicle into the State or assignment of the vehicle in the State, whichever is earlier.

(ii) in case of vehicles where payment of lump sum tax is optional, it shall be paid in full or in six equal installments. The full amount or first installment shall be payable,-

(a) in case of new vehicles, within 30 days of purchase of vehicle or on the date of registration whichever is earlier.

(b) in case of vehicles already registered in the State, on the date on which the owner opts to pay lump sum tax.

(c) in case of vehicles registered outside the State and where transfer of ownership of the vehicle or change of address in the certificate of Registration has taken place in the State of Rajasthan, on the date on which the owner opts to pay lump sum tax:

Provided that where tax is to be paid in installments, the every subsequent installment after the first installment shall be paid at



equal interval, dividing one year in five equal installments. The final installment of tax shall be paid on or before the expiry of a period of one year from the date on which first installment became due.

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

**(Dr. Manisha Arora),**  
Joint Secretary to Government

**TRANSPORT DEPARTMENT**

**NOTIFICATION**  
**Jaipur, July 14, 2014**

**S.O.94.-** In exercise of the powers conferred by second Proviso to section 4C 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 public interest to do so, hereby notifies that following classes of Motor vehicles registered or assigned in the State on or after 01.08.2014 shall be required compulsorily to pay Lump Sum Tax under section 4 C, instead of tax payable under clauses (a) or (e) of sub- section (1) of section 4 and section 4 B of the Act:-

1. All categories of Four wheeled Goods vehicles having Gross Vehicle Weight more than 3000 kg and up to 7500 kg.
2. All categories of Motor cabs having seating capacity up to six excluding driver.
3. All categories of Maxi Cabs having seating capacity more than six but not more than twelve seats excluding driver.

[F.6(179)/Pari/Tax/Hqrs/95/2]  
By order of the Governor,

**(Dr. Manisha Arora),**  
Joint Secretary to Government

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*Government Central Press, Jaipur.*