

**Government of Rajasthan
Finance Department**

**Press
Release**

**Modified Budget
2014-15**

Salient Features of the Modified Budget 2014-15 presented on 14.07.2014

Plan Outlay & other Fiscal Indicators

- Total Plan outlay for 2014-15 Rs.69,820 crore compared to Rs.40,500 crore of 2013-14. An increase of 72%.
- Estimated Revenue Surplus for 2014-15 Rs.737 crore.
- Estimated Fiscal Deficit for 2014-15 Rs.20,186 crore which is 3.52% of GSDP.
- Estimated budgetary deficit for 2014-15 Rs.3,151 crore.
- Estimated total revenue receipts for 2014-15 Rs.1,06,124 crore.
- Estimated own tax revenue for the year 2014-15 Rs.40655 crore against Rs.34452 crore in the 2013-14 RE, which is higher by 18 percent.
- Estimated own tax revenue for 2014-15 as percentage of GSDP is 7.1
- Estimated interest payment in 2014-15 is Rs.10470 crore which is 9.87% of total revenue receipts.
- Estimated capital outlay during 2014-15 Rs. 20565 crore

Economic & Social Infrastructure Development

Roads

- Major Programme of developing of State Highways, Major District Roads and other District Roads of 20,000 kms. at the cost of Rs.70,000 crore. State Government to contribute Rs.20,000 crore.
- 6 roads of 1000 kms. to be developed as East-West Corridor.
- Establishment of Rajasthan State Highway Authority.
- Output and performance based road contract system (OPRC system) to be used for proper maintenance and repairs of roads.
- Developing one road in every Panchayat under "Gramin Gaurav Path Scheme".
- 530 villages having population of 250 to 499 to be connected by roads with assistance of World Bank.
- Expenditure of Rs. 36 crore on specific roads of Bharatpur Division.

Road Transport

- All the nationalised routes to be denationalised in phased manner.
- Establishment of Rajasthan State Bus Port Services Corporation to develop manages bus-stand in the State.
- Provision of Rs. 360 crore for providing equity to Rajasthan State Bus Port Services Corporation through RSRTC.
- Rs.10 crore monthly grants to RSRTC on fulfilment of commitments under "Reform Linked Agenda".
- Establishment of 16 computerised border check posts and weigh bridges through PPP.

Air Transport

- MoU with Pawan Hans for providing helicopter services to various religious places in Rajasthan.
- Inter-State non-scheduled air services to be started soon.

- Development of 16 air strips in the State.
- Air strip at Sawaimadhopur to be extended and made operational.

Energy

- Massive losses of Rs.75,000 crore in DISCOMs. Restructuring of short term loans to be done.
- Distribution of power supply in some cities on PPP mode ensuring job security of the employees.
- Capacity addition of 6,500 MW in the State in next five years.
- 40,000 agriculture connections to be given in 2014-15 as per priority of 31-12-2013.
- Priority to existing applicants for agriculture connections on payment of capital cost and power charges by the beneficiary under "Bund-Bund" irrigation scheme.
- On demand agriculture connections in 'Dark Zone' on payment of full capital cost and charges fixed by RERC instead of banning agriculture connections in such zones.
- On demand agriculture connection under "Bund-Bund" irrigation scheme in non-dark zone areas from 2015-16.
- Debt equity ratio of generation and transmission companies to be modified to 70:30.
- Permission to allow return on equity to Rajasthan Vidyut Utpadan Nigam Ltd. and Rajasthan Vidyut Prasaran Nigam Ltd.
- Dis-investment of 10% equity of Rajasthan Vidyut Utpadan Nigam Ltd. and Rajasthan Vidyut Prasaran Nigam Ltd.
- Construction of 169 kms. 400KV double circuit Bikaner-Sikar electricity line on PPP mode.
- Programme for installation of 25000 MW solar energy capacities in the State with an investment of around Rs. 125000 crore. Government to take equity upto 26% in Solar Energy Parks of 1000 MW or more.
- New Solar Energy Policy in the State.
- Programme for making power available in 10000 remote villages / dhanies through local solar grid and stand alone solar system.
- Development of transmission system in Jaisalmer, Jodhpur, Barmer and Bikaner districts under Rajasthan Renewable Energy Transmission Project at an investment of more than Rs. 4000 crore.

Drinking Water

- All Panchayat level drinking water schemes to be transferred to village panchayats after its proper upkeep and maintenance.
- Installation of 5000 ROs in villages / dhanies in five years for providing pure water. Provision for 1000 such ROs in 2014-15.
- Additional budget provision of Rs. 289 crore for completing 12 ongoing major drinking water Schemes during 2014-15.
- To start the work on development of a Rajasthan Drinking Water Grid to connect water available in border areas of the State.
- Rationalisation of water charges.
- Rationalisation of property rates.

Water Resources

- Works to be taken up under Four Waters Concept on basins of Aahu river (chambal) and Bunad (Mahi).
- Rajasthan River Basin Authority to be set up.
- Detailed Project Report to be prepared to resolve the problem of water logging in Bikaner Division.
- Maintenance and renovation works of 98 roads of Indira Gandhi Nahar Pariyojna and water resources department, having length of 476 kms. transferred to PWD.
- Extension, renovation and modernisation works of IGNP first phase canals to be taken up besides their cleaning and maintenance.
- Scheme of around Rs. 1500 crore for lift and sprinkler system in a phased manner in Indira Gandhi Nahar Pariyojna Phase II.
- DPRs to be prepared for construction and strengthening of canals in Bhakra Nahar system.
- Construction and strengthening of water courses at an estimated cost of Rs. 185 crore in Gang Nahar Project phase-1.
- Construction and strengthening of water courses at an estimated cost of Rs. 115 crore in Siddhmukh Nohar Project.
- Construction and strengthening of water courses at an estimated cost of Rs. 55 crore in Amar Singh Sub-branch project.
- Construction and strengthening of water courses at an estimated cost of Rs. 451 crore in Bhakra Nahar Irrigation System.
- 35000 hectares of area to irrigate by JAICA sponsored Minor Irrigation Project.
- Samar Sarovar, Alwar renovation work; Ubapan and Rohini, Udaipur, Minor Irrigation Project to irrigate 2803 hectares land.
- DPR for construction of Dam on Brahmini river in Begu, Chittorgarh for diversion of water to Bisalpur Dam.
- Expenditure of Rs. 5 crore on Bheem Sagar Dam in Khanpur, Jhalawar.
- Expenditure of Rs. 20 crore on Canal Network of Mahi Scheme.
- Expenditure of Rs. 75 crore on Right main Canal Network of Chambal Canal Scheme.
- Rs. 4.50 crore for 13 Pakka Dhora construction in District Baran.
- Expenditure of Rs. 5.50 crore on Jawai Bandh renovation in Pali.
-

Urban Infrastructure

- Rajasthan Urban Drinking Water, Sewerage and Infrastructure Corporation to be established by merging RUIDP and RAVIL into RUIFDCO.
- Sewerage and urban water management works in 6 districts-Pali, Tonk, Bhilwara, Hanumangarh, Sriganganagar and Jhunjhunu at an estimated cost Rs. 2160 crore.
- Rajasthan Apartment Ownership Bill to be introduced.
- Rajasthan Town Planning and Urban Development Bill on the pattern of Gujarat.
- Rajasthan Urban Land (Certification of Title) Bill to be brought.
- Heritage Conservation Bill for development of heritage buildings.
- Expansion of Mansarovar to Chandpole Jaipur Metro Rail line (under construction) to Badi Chopar at an estimated cost of Rs. 1126 crore.

Rural Infrastructure

- Convergence of various individual benefit schemes for BPL families under Swavlamban Yojna.
- Special infrastructure package of Rs.1,000 crore for TSP, Rs.300 crore each for Mewat Area, Magra Scheme and Dang Area and Rs.500 crore for Devnarain Scheme.
- Guru Govalkar Scheme to be started again.
- Construction of RUBs in convergence with NREGA.
- Establishment of 55 new soil testing laboratories at an estimated cost of around Rs. 18 crore to provide assured soil testing facilities to farmers in the State.
- Construction of new warehouses by Rajasthan State Warehousing Corporation for storage of 3.10 lac MT capacity with the financial assistance of Rs. 150 crore from NABARD.

Social Infrastructure

- Construction of 4850 new aanganbadi buildings, repair of 41932 aanganbadi buildings and upgradation of 611 aanganbadi buildings at an estimated cost of around Rs. 276 crore.
- Construction of new 6 hostels for SC and 5 hostels for ST.
- Strengthening of education and health infrastructure in 8 minority blocks under Minority Area Development Scheme.
- Provision of Rs. 58 crore for Madarsas.
- Construction of 1079 Sub-centers, 51 PHCs and 18 CHCs.
- 7 new medical colleges with 100 seats each at Bharatpur, Alwar, Churu, Dungarpur, Barmer, Pali and Bhilwara.
- Tertiary Cancer Care Centers to be established in Bikaner and Jhalawar District at an estimated cost of Rs. 45 crore each.
- State level Cancer Care and Research Center at Jaipur at an estimated cost of Rs. 120 crore.
- New Super Speciality Wings to be set up in Bikaner, Udaipur and Kota Medical Colleges at an estimated cost of Rs. 150 crore each.
- New Skill University on PPP mode for development of skill in UG and PG courses.
- Provision of Rs. 4.88 crore each for Rajrishi Bhrathari University and for Pandit Deen Dayal Upadhyay University; Rs.2 crore for Maharaja Surajmal Brij University.
- To start 15 new colleges by way of restructuring of faculties in existing Colleges with more than 5500 students strength.
- 3 new Engineering colleges on self financing scheme, including at Dholpur and Baran.
- Additional provision of Rs.244 crore to complete pending sanctioned works from 2011-12 under Rajasthan Madhymik Shiksha Abhiyan (RMSA) during 2011-12.
- Construction of buildings for 940 primary schools, construction of additional 2609 class rooms, 678 toilets for girls and drinking water facilities in the 155 schools.
- Construction of two block level teachers training schools in Hanumangarh and Dungarpur districts.
- 35 Sharde hostels for the girls studying in secondary and senior secondary schools of rural areas.

Administrative Infrastructure

- Establishment of a new joint venture company in the State with NBCC for redevelopment of properties.

Economic growth, employment and inclusive development

- New Investment Promotion Policy to encourage new investments, backward areas & thrust area; customized package for large & employment intensive investments.
- A special policy to be made for attracting FDI and domestic investment in Defence Sector and for using Defence Off-sets.
- Revised Textile Promotion Policy.
- Special Promotion Scheme for Electronic System Design and Manufacturing Sector.
- Revised Ceramic Promotion Policy
- Investment under Food Processing Mission of over Rs. 1,000 crore in 5 years.
- Development of skill development hubs and IT industrial areas by RIICO.
- Amendment in various labour Laws to minimise the rigidities of labour employment.

Petroleum and Mines

- New Mining Policy to be launched.
- Review of existing mining policy for tribal area.
- Mining lease for mining of Gypsum to farmers & industry by terminating the monopoly of PSUs.
- Renegotiation for Barmer Refinery Project with HPCL.
- City Gas Distribution in various cities through Rajasthan State Petroleum Corporation joint venture with GAIL. Establishment of mother station for starting CNG supply to vehicles.

Agriculture

- Advance storage of 2 lac MT Urea, 50000 MT DAP and 50000 MT single super phosphates for farmers in 2014-15.
- Watershed management works at an estimated cost of Rs. 1392 crore.
- Additional State subsidy at the rate of 30% for solar pumps; 5 HP pumps also made eligible.
- 5 % interest subsidy on medium term and long term loans taken from banks by the farmers for development of land and investment in equipments and technology. Rs.50 crore allocated.

Animal Husbandry

- Mobile Veterinary Service in two tehsils of Tonk Districts through call center on pilot basis.
- Breed Development Scheme to be started for animals on PPP mode on Outcome basis. 1000 Centres to be started.
- Gopalan Department established.

Co-operatives

- Financial Assistance of Rs. 150 crore to Co-operative Banks for providing short term crop loans at concessional rate.
- Provision of Rs. 10 crore for providing financial assistance to 100 Gram Sewa Sahkari Samitis for construction of godown at the rate of Rs. 10 lac each.

Food Security

- Food security to eligible persons as per provisions of National Food Security Act.

Forest and Environment

- To set up Nature Park at Churu.

Tourism

- New Tourism Unit Policy.
- Development of Mega Desert Tourism Circuit.
- GIS mapping for tourism related infrastructure facilities.
- Rajasthan Divas celebrations to be started on large scale.
- Several projects for development of places of tourists interest.

Archaeology, Museum, Art and Culture

- Development and renovation of Rana Sanga Smarak and Panorama in Khanwa village of Bharatpur, Weir Fort and Safed Mahal, Bharatpur at a estimated cost of Rs. 3.55 crore.
- Development of Govt. Museum Mount Abu (Rs.1 crore 20 lac) and Pandit Deen Dayal Memorial Museum at Dhankhya village (Rs.1 crore 91 lac).
- Conservation, renovation and development works in Jaisalmer at Mau Borda, (Rs.3 crore 53 lac) and Dalhanpur (Rs.6 crore 25 lac).
- Renovation and development of Ravindra Manch Jaipur at an estimated cost of Rs. 3 crore 75 lac.
- Renovation of Ravindra Manch Bikaner after preparing Action Plan.

Devasthan

- Renovation of identified temples and Infrastructure Development after preparing Master Plan.
- Development of Budha Pushkar, Nathdwara and Kaila Devi.
- Development of Pad Yatra Marg of Ram Deora, Khatushyamji etc.
- Allocation of Rs.38 crore for various projects.

Skill Development

- Establishment of ITIs in 45 blocks.
- Tool Kits to trainees for self employment in some trades.
- Labour market information system to be introduced.
- Training to eligible one student of registered construction worker families.
- Programme to train & develop job opportunities for 15 lakh youth.

Employment creation through SHGs.

- Benefit to 2 lac poor women by 15000 SHGs in 2014-15.
- Enhancement of income of 9000 poor women farmers through advanced techniques and training.

Medical and Health

- Reorganisation of free medicine and diagnostic schemes into free medicines & diagnostic scheme for OPD patients and an insurance based scheme for indoor patients. Benefit of insurance upto Rs.30,000 for the family (Rs.3 lakh for specified serious diseases). Benefit under the scheme to be available to all those entitled for Food Security Cardholders.
- Investigation programme for birth defect, deficiency diseases and development delay of the children upto 18 years of age under National Child Programme.
- Primary health services to poor and temporary migrants living in the cities having population more than 50000.
- State Registration Cell to be setup for human organ transplantation related issues.

Medical Education

- Provision of Rs. 15.75 crore for machinery and equipments to Institute of Traumatology and Orthopaedics.

Ayurved

- Establishment of Nahargarh Van Aushadi Garden at Baran.

Education

- Government to establish an English medium Model School on the pattern of Central Schools in all Panchayat Samitis. 66 Model Schools to be made functional this year.
- Integration of all the Schools in a local area in one school.
- Norms based upgradation of 4900 secondary schools in to Sr. Secondary Schools. Transport voucher facility to students in Panchayat with no Sr. Secondary School.
- Reading campaign for students of Class-1 to 8.
- Providing of cycle to girls taking admission in 9th class in the govt. schools, in place of cash payment.
- Scholarship to all students of the Govt. schools in the State selected in National Talent Search Examination.
- State Talent Search Examination for science and maths for the students of class 9 and 11. Scholarship to first hundred selected students.
- Provision of Rs.162.50 crore for 3.50 lac poor students for study in the private schools under Right to Education Act.
- Vocational training in 70 schools during 2014-15.
- Rajasthan School Education Portal.
- Single recruitment cum eligibility examination (REET) for recruitment of teachers.

Higher Education

- Scholarship to all eligible students for selection in IIT, IIM, NIT and other equivalent National level examinations.
- To setup Rajasthan State Higher Education Foundation for management of post metric and college level scholarships.
- Increase in the Scholarship to Rs. 12000 per annum to girl students studying in agriculture faculty in graduate / post graduate classes.

Women and Child Development

- Creche in 100 selected Aanganbadi centers.
- Ma Yashoda Award to Aanganbadi workers and Sahayikas.
- Increase in lump-sum amount to NGOs for operating Mahila Surksha and Salah Center by Rs. 30 to 45 thousand per annum as per work load.
- New scheme for self defence training to women on the pattern of PADKAR scheme in Gujarat.

Youth Affairs and Sports

- Establishment of rural youth centers in all panchayat samities.
- To setup Squash Academy of International Standard in PPP mode.
- Karni Singh Stadium, Velodrome Sports Complex and Sardul Sports School to be managed by one Society.
- Establishment of 18 hole Golf Course at Jaipur.

Social Justice and Empowerment

- Increase in Mess Allowance to residents of all hostels, nari niketan, residential schools run by govt. department to Rs. 1900 per month.
- Provision of Rs. 3 crore for repairs and renovation of govt. hostels
- Establishment of Regional Center at Jaipur for rehabilitation of specially-abled persons at an estimated cost of Rs.20 crore.
- Establishment of State level Spinal Injury Center at Jaipur in PPP mode.
- Detailed survey of identification of specially abled persons to be conducted.
- Provision of Rs.5.85 crore for artificial limbs/other equipments for this purpose.

Tribal Area

- 250 new Ma-badi centers in TSP area.
- 20 girls Aashram Hostels for the students in TSP area.

Good Governance and Delivery of Public Services

- Restructured Bhamashah Scheme to be started again. Budget provision of more than Rs.600 crore. An Identity Card with financial inclusion through Core Banking Enabled Account for all resident families in the State.
- Enrolment Campaign for Bhamashah to start from 16th August in the State (from 1st September in Udaipur Division).
- Rs.2,000 to be transferred to all women headed BPL families in two instalments.
- 9177 village panchayats to be connected with RAJNET project in 2014-15.
- The number of facilities being provided by e-mitra to be increased to 100 from existing 50.
- One e-services Kendra in every village panchayat.
- Video conferencing facility to be extended at panchayat samiti level.
- Single GIS platform for the State. Provision of Rs. 8 crore for this purpose.
- Good Governance Bill soon.
- Land Bank on Google Map in all the divisional headquarters.
- Online application system for all residential schemes including Rajasthan Housing Board.
- System of e-auction for plots.

- Establishment of an autonomous institution for running of hostels of all the departments.
- Computerisation of Transport Department.
- Corporate Social Responsibility Portal

Home

- Provision of Rs. 23 crore for new vehicles for modernisation of police transport system.
- Strengthening of Jails identified under Integrated Jail Development Plan.
- Construction of Mahila Bandi Sudhar Grah in Udaipur, Ajmer, Kota, Bikaner and Bharatpur division at an estimated cost of Rs.37 crore.
- Establishment of Polygraph Centre at Jaipur and strengthening of Regional Laboratories at Bikaner and Jaipur.

Judicial Administration

- Digitisation & Codification of State laws & Rules.
- Central Jail, Jaipur and Jodhpur to be connected with Rajasthan High Court through Video Conferencing system.
- Regular ADJ court at Bhawani Mandi.
- Establishment of Modern Library at District Court Campus Jhalawar.

Revenue

- Construction of 48 SDM office buildings.
- Creation of new colonisation tehsil at Bhadra.
- Computerisation of land records and maps at an estimated cost of Rs. 800 crore. Jamabandi to be always updated.
- Tablets to Patwaris.
- Modernisation of Collectorate campus in the form of Mini Secretariat in phased manner.

Tax Administration

- Computerisation & reorganisation of all registration offices.
- Modernisation of major taxation Departments.

Journalists Welfare

- Standard Medical Policy of Rs. 2 lac to accredited journalists through GIS Fund of SIPF Department.
- Enhancement in the mediclaim policy to accredited journalists from Rs. 5 lac to Rs. 10 lac.
- Separate group personal accident policy to accredited photo journalists.

Employees Welfare

- Family pension to widows of ex-service man by the state government for the services rendered in the state government in addition to defence family pension.
- New Rajasthan Pensioners Medical Fund (RPMF) Scheme - 2014 at par with State employees.
- Rajasthan Short Tenure (fixed period) Service Rules for recruiting professionals.

- Limit of maximum family pension to eligible dependent children in case of two family pensions increased.
- Appointment on Probation instead of as Probationer Trainees for certain select jobs where direct entry in at senior level.

Financial Management and Fiscal Position

- Fifth State Finance Commission to be constituted soon.
- Rajasthan Development and Poverty Alleviation Fund to be created by way of amendment in FRBM Act.
- Dis-investment of 10 to 25% state equity in RSMM, RIICO and RSRDC.

Salient Features of Tax Proposals - Modified Budget 2014-15

Simplification and Facilitation

CTD

- **e-Governance measures**
 - VAT assessment online from 1.4.2015.
 - Demand Collection Register online from 30.6.2015.
 - All Commercial Taxes payment through e-GRAS.
 - Refunds under VAT to be made electronically.
 - Registration certificate, Exemption certificate and Tax Clearance certificate to be given online from 1.10.2014.
 - Common e-application form for registration under VAT, CST, Luxury Tax and Entry Tax Acts from 1.10.2014.
 - e-Applications for amendment and cancellation of VAT registration, duplicate registration certificate, composition schemes, reopening of ex-parte assessments and rectification of assessment order from 1.12.2014.
- No requirement for submission of hard copy or acknowledgement of return on giving one time undertaking.
- Dealer Facilitation Centres to be set up in all Zonal offices of Commercial Taxes Department.
- TDS related provisions on government purchases removed.
- Simplification and rationalisation of quarterly and annual VAT returns
- Option to contractors to deposit advance work tax instead of deduction of TDS by awarders.
- Late fees rationalised.
- Time limit for submission of annual return by dealers required to get their accounts audited under Income Tax Act extended to 9 months. Time limit for VAT 10 A reduced to 9 months.
- Turnover limit for mandatory registration under VAT for manufacturers enhanced to Rs. 5 lakhs.
- Composition schemes for gems and stones, Saraffa, mini cement plants, dhaba & bhojanalaya, petroleum outlets, etc simplified.
- Saraffa and gems and stone dealers given time for deposition of late fees under Composition Schemes.

Registration and Stamps

- e-stamping facility at 91 full time sub-registrar locations.
- e-stamping for documents attracting stamp duty exceeding Rs. 1 lakh.

- Alternative methods of payment like demand draft, pay order, e payment introduced.

Transport Department

- Facility to pay on-line tax for commercial vehicles of another States, visiting to Rajasthan.

Measures for reducing litigation

CTD

- Specific entries in Schedule V of the VAT Act to reduce disputes related to classification of goods.
- Provision for appointment of retired IAS and RHJS officers in Rajasthan Tax Board.
- Amnesty Scheme for demand related to C forms of period upto 2009-10 and purchase tax on marble.
- Powers to Commissioner, Commercial Taxes to issue directions regarding applicable tax rate.

Registration and Stamps

- Power to IGRS for waiver of interest and penalty upto Rs. 25,000.
- Provision for reopening of ex-parte orders introduced.
- Interest on demand of stamp duty reduced to 12% pa compounded annually.
- Discretion in imposition of penalty abolished.

Tax Relief

- Total tax relief of Rs. 150 crores.

CTD

- *Reetha, Shikakai*, works books and biogas exempted from VAT.
- SS wire rod, SS wire, power tools, toner, de-oiled rice bran given retrospective tax benefits.
- Rate on takeaway food sold by restaurants and bodies of water coolers reduced to 5%.
- Tax rate of oilseeds reduced from 5% to 3%.
- VAT rate on used motor vehicles 2.5%
- Composition scheme for builders and developers.
- Reduction in exemption fee for contractors buying all goods from within state.
- ATF rate reduced to 5% for intra state flights and airlines establishing hub in the state.

- Amendment in Electricity Duty Act to provide benefit of RIPS to new hotels under RIPS.
- Automobile manufacturers provided entry tax exemption on import of tyres and tubes
- Wind mill manufacturers provided entry tax exemption on import of raw materials.
- Paying Guest Houses registered with Tourism Department and heritage hotels with upto 5 rooms exempted from Luxury Tax.
- 50% exemption from Luxury tax in off season to heritage hotels.

Registration and Stamps

- Stamp Duty on documents in favour of SC, ST, BPL women reduced from 4% to 3%.
- Stamp Duty on lease deeds issued by Government or local authorities to be charged at lower amounts in place of market value:
 - In case of sale or allotment of land: on amount charged plus two years lease rent;
 - In case of regularization of agricultural land: on reserve price; and
 - In case of intermediary unregistered and unstamped transactions: on 1.5 times allotment amount.
- Stamp duty on resale of multi-storied flats within first year reduced to 2%, within 2nd year to 3% and within 3rd year to 4%.
- Maximum registration fees on power of attorney giving power of sale of property reduced from Rs. 50,000 to Rs. 10,000.
- Stamp duty on lease deeds upto 10 years with deposits reduced.
- DLC rates of industrial, institutional, farm house, marriage garden, resort or land purchased by companies reduced and rationalised.
- Stamp duty rate on land use change orders reduced to 10% of the amount charged.
- Rationalisation of stamp duty on amalgamation/ demerger/ reconstruction.

Revenue mobilisation measures

- Proposals expected to yield Rs. 350 crores.

CTD

- VAT at the rate of 5% on some spices, handicrafts costing more than Rs. 1000, textile furnishing costing more than Rs. 100 per metre and textile suiting and shirting costing more than Rs. 500 per metre.
- CST rate for MSME established after 14.2.2008 increased from Rs 0.25% to 1 %.
- VAT rate on marble on basis of size and weight.

- VAT rate on UPS increased from 5% to 14%.
- Entertainment tax at the rate of 10% on entertainment through DTH and cable w.e.f. 1.8.2014.
- Entertainment tax at the rate of 30% on cinema , multiplex and video game parlours w.e.f. 1.8.2014; cinema in towns having population upto 1 lakh and tickets costing less than Rs. 75 exempt.
- Entry tax rates increased to VAT rates; entry tax rate on LNG, industrial fuels and light diesel oil increased to 5%.
- Luxury Tax rate increased for Heritage hotels of Grand category and equivalent.

Registration and Stamps

- Construction rates revised.
- DLC rates to be increased in the next financial year if the DLC doesn't revise the rates in an year.

Transport Department

- One time tax for power bikes above 200 cc, increased.
- Light goods vehicles, Motor Cabs, Maxi Cabs to pay lump sum tax; facility to pay in six installments.
- Mid-segment cars to pay one percent more OTT.
- Fuel-inefficient diesel cars to pay increased Green Tax.
- Online tax deposition facility provided to Motor vehicles of other States.

Others

CTD

- GST Consultation Committee constituted.
- Interest on refund under VAT Act to be given from the end of the relevant year.
- A new Entry tax bill will be introduced.
- Interest rate on late deposit of VAT notified as 12% pa compounded annually.
- Provisions in Finance Bill to levy Cess on purchase and sale of specified goods for development of agriculture and agriculture.