

**Government of Rajasthan
Finance Department**

**Press
Release**

**Budget
2015-16**

Salient Features of the Budget 2015-16 presented on 09.03.2015

Fiscal Indicators

- Estimated Revenue Surplus for 2015-16 Rs. 556.82 crore.
- Estimated Fiscal Deficit for 2015-16 Rs. 20609.75 crore which is 2.99% of GSDP.
- Estimated total revenue receipts for 2015-16 Rs. 111361.66 crore.
- Estimated own tax revenue for the year 2015-16 Rs. 47096.05 crore against Rs. 39786.88 crore in the 2014-15 RE, which is higher by 18.37 percent.
- Estimated own tax revenue for 2015-16 as percentage of GSDP is 6.84%
- Estimated interest payment in 2015-16 is Rs. 11962.02 crore which is 10.74% of total revenue receipts.

Economic Infrastructure Development

Roads

- Work of 5 major roads to be taken up on PPP basis.
- 2119 kms. of Grameen Gaurav Path have been sanctioned in 2154 Gram Panchayat's headquarters. 2000 kms. of missing link roads also to be constructed. Total amount Rs. 900 crore.
- Dholpur and Alwar districts to be taken under OPRC system.
- Work on 1440 kms. of road connected 600 villages of population of 250-499 to be completed by December, 2015.
- Works on roads worth of Rs. 960 crore connecting 1100 hamlets of population of 250 and above to be completed this year.
- **New works to be undertaken**
 - Additional carriage way work of Bhairun Darwaja to Sawaimadhopur City Road, Rs. 30 crore.
 - Bridge worth Rs, 40 crore on Gaghar river in Hanumangarh.
 - Strengthening and widening of sabela bypass and Teejwad to Syntax Choraha road worth Rs. 14 crore 60 lacs.
 - Construction of Rs. 4.43 crore Sewar to Pali road, Dholpur.
 - Construction of Bhopal Sagar to Narela road, Chittorgarh Rs. 76 crore 88 lacs.
 - Bridge on Chambal river between Gainta in Kota and Maakhida in Bundi - Rs. 102 crore.
 - Bharatpur- Nadbai bypass including RoB - Rs. 105 crore.
 - Two important roads connectivity Ahinsa Circle in Alwar - Rs.30 crore.
- Strengthening and renewal of 4000 kms. non-patchable roads - Rs. 847 crore.
- Rs. 50 crore of roads in mining area.
- Completion of ongoing works of 5 RoBs
- RoB at Lohawat, District Jodhpur - Rs. 35 crore.

Road Transport

- Rs. 120 crore granted to RSRTC for Reformed Linked Programme.
- Rs. 300 crore for RSRTC for lands etc. to State Bus Terminal Services Authority.
- Rs. 160 crore to RSRTC for concessional fare.
- Opening of 1500 new routes for rural bus services.
- Integrated computerised fitness centre and fully automated driving track under PPP in Jaipur.
- Online application for vehicle tax, vehicle registration, driving license etc.
- Formation of Rajasthan Road Safety Authority.
- Road safety education in schools.

Air Transport

- Rs. 30 crore for development of existing airstrips.

Drinking Water

- Rs. 494 crore for completing 12 ongoing projects.
- Work to start on Nagaur Lift Project Phase-II.
- Reorganisatoin of Kishangarh, District Ajmer Water Supply Scheme - Rs. 185 crore.
- Reorganisation of Tonk Water Supply Scheme - Rs. 47 crore 20 lacs.
- Reorganisation of Pratapgarh Water Supply Scheme - Rs. 94 crore 42 lacs.
- Preparation of DPR for diversion of water for Rajsamand from proposed Dewas-4 dam.
- Reorganisation of Khanpur Water Supply Scheme - Rs. 16 crore 84 lacs.
- Reorganisation of 2 water scheme in Jaisalmer - Rs. 4 crore.
- Establishing 2000 RO Plant.
- Constructing 1000 solar energy based bore well - Rs. 40 crore.
- Rs. 139 crore 55 lac for repairing Janta Jal Yojanas
- Rs. 10 crore for repairing handpump.
- Rs. 90 crore for maintenance and improvement of diggi water supply schemes in Bikaner.

Energy

- Rajasthan Electricity Distribution Management Bill to be introduced.
- One GSS of 400 KV in Chittorgarh
 - 6 GSS of 220 KV
 - 16 GSS of 132 KV
 - 200 GSS of 33 KV
 - One 400 KV GSS in Udaipur
 - Jodhpur Udaipur 400 KV new line to be constructed in 2015-16.
- 40,000 new agriculture connections in 2015-16.
- 5 lac 40 thousand house connections in Jaipur, Dholpur, Banswara, Udaipur, Hanumangarh, Barmer in more than 16000 hamlets.
- Centralised Call Centres for all three DISCOMs.
- Domestic LED lights under ESCO model.
- MoU / Joint Venture Agreements executed this year for 14,000 MV of solar energy and 26000 MV solar park

Tourism

- 68% hike in allocation for tourism, art and culture in 2015-16 compared to 2014-15 RE
- IEC campaign works Rs. 38 crore.
- Development of tourist destinations worth Rs. 35 crore.
- Development of various museums and panoramas worth Rs. 20 crore.
- Organisation of domestic travel mart.
- Jaipur City to be developed as MICE destination

Devasthan

- Rs. 20 crore for repair and maintenance and development of temples.

Forest

- Development of new tiger safari in Ranthambhore Tiger Reserve.
- New Biological park in Bikaner - Rs. 25 crore.
- Additional 7 crores to be allocated for Nature Park in Churu
- Herbal garden at Jaipur-Pushkar bypass and Smriti Van in Nolakha, Jhalawar.
- Van Dhan Yojana to be launched on pilot basis.

Investment and Economic growth**Industries**

- Resurgent Rajasthan in November, 2015.
- Land bank for industries.
- Computerisation of District Industries Centres and Commissioner Industries Office
- 125 acre land at karauli Industrial, Alwar for new zone for Honda Corps vendors.
- 50 acre land for electronic manufacturing cluster in Salarpur-Bhiwadi IT and 127 acre ESDM zone in Kaladwas extension.

Small Scale Industries

- Price preference policy for MSME.
- MSME facilitation Centre
- Rs. 8 crore 50 lacs interest free loan for RAJSIICO for new centre with incubator, plug and play facilities etc. at Sodala, Jaipur.
- Legal framework for CETP.
- Upgradation of CETP in Pali to zero discharge plant.
- Rs. 2.5 crore for Khadi sector development
- Restructuring of PSUs under small scale khadi and village industries department.
- Special Scheme under State food processing mission for districts near Delhi-15 crores

- Incubators in one Engineering / MBA college in each division and establishment of 3D printing and robotics lab.

Mines

- 98% mining lease and quarry license

Agriculture and Animal Husbandry

Agriculture and Horticulture

- Krishi Sewa Kendra in 1410 gram panchayats and 59 panchayat samities to be completed this year. Rs. 5 crore 22 lacs for Operationalising Krishi Seva Kendra
- Storage of 3 lacs MT Urea, 1 lac MT DAP. - Rs. 55.00 crore
- Scheme for private honorary extension workers.
- State Award for organic farming.
- International-National tours for farmers for new technology information.
- Vegetable Seed Production by Rajasthan Seed Nigam. Seed testing lab in Udaipur.
- Distributor of selected certified seeds for farmers in TSP and other selected areas - Rs. 10 crore.
- New Agriculture College in Nagaur District to established.
- Rs. 6116 crore to be given to DISCOMs for tariff subsidy on agriculture connection
- Rs. 370 crore provided for zero interest loans to farmers through Co-operative Banks. In addition Rs. 150 crores to be given as interest subsidy.
- Long term agriculture loans with 5% interest subsidy - Rs. 30 crore
- Rs. 10 crore for construction of godowns by 100 GSS.

Water Resources

- Rs. 35 crore for restoration of 35 ponds transferred to PRIs
- Bench marking study for 70 irrigation schemes
- Renovation of 32 water bodies at cost of Rs. 36 crore
- Completion of 33 irrigation schemes at cost of Rs. 15 crore.
- Rs. 118 crore for construction pakke khal in 53612 hectare area
- Repair of Jetpura Dam in Bhilwara - Rs. 21.44 crore
- Renovation of gopalpura medium irrigation scheme in Baran - Rs. 20 crore
- Strengthening of canal system in Mahi Project - Rs. 110 crore
- Rs. 300 for four water concept project in sabarmati, luni, west banas and sukli basin and Rs. 25 crore for Mahi and Bunad
- Guradia and Roshanbadi small scale irrigation project in Jhalawar - Rs. 100 crore
- Sprinkler set based choudhary kumbha ram lift project in Churu - Rs. 70 crore

- Opening up of 11000 hectare area under Indira Gandhi Canal Project 2 and 7000 hectares under Narmada Project for irrigation.
- Additional Irrigation facility in 8071 hectares in Tonk, Jhalawar, Jaipur, Chittorgarh, Pratapgarh and Banswara

Animal Husbandry

- 200 sub-centres to be upgraded to hospitals
- 600 new sub centres to be established
- Mobile units to be started in 26 tehsils
- Rs. 3.88 crore for repair and cleaning of Animal Husbandry Hospital buildings
- Animal Expo at State level
- Establishment of Malvi cattle breeding farm in Dug, Veterinary diploma course to be started in Dug.
- Scheme for camel milk research

Human Resource and Social Development

- Solar light system in 200 hostels and 17 residential schools of SJED
- Individual toilets to be constructed in 4110 Sambal villages
- Rating of non government old age homes
- Rs. 171 crore for Palanhar yojana
- Opening of Science section in 2 Residential School for children of Pashupalak
- Opening of 901 new Anganwadi centres
- Self Defence Scheme for girls to be started in all districts
- 100 new Maa-Badi centres to be started in Tribal and Saharia area
- Gas connections for 1339 Maa-Badi centres
- 5 sports hostels for girls in TAD area
- Infrastructure development works of Rs. 40.75 crore in selected minority blocks
- Rs. 63 crore for Madarsa through Madarsa Board

Youth and Sports

- Development works of Rs. 28.80 crore for various stadiums
- Establishment of National Academy for Archery and Shooting
- New Sport Academy for Hockey and Basketball for boys
- Increase in daily allowance of sport persons participating in competitions organised by Sports Associations.
- Package for winners of Gold, Silver and Bronze Medals in Olympics, Asian and Commonwealth Games
- Accreditation Policy for Yoga Training Centres
- Indoor Stadium in Sports Complex, Udaipur - Rs. 14 crore

Education

- Upgradation of selected schools to Sr. Secondary School in phased manner in 657 Gram Panchayat
- One Adarsh Vidhyalay in each Gram Panchayat
- Construction of 37 Sharda Girls Hostels- Rs. 48.45 crores
- Additional funds of Rs. 438 crores for 134 model schools
- Establishment of District School Boards
- Transport Voucher for Vivekananda Government Model School in same Panchayat Samiti
- E-teaching and e-training in DIET
- Rs. 10000 for students of private schools selected in NTSE
- Construction of new Sainik School in Jhunjhunu

Higher and Technical Education

- Development of State Higher Education Development Plan
- Rs. 33.93 crore for completion of 32 under construction college buildings
- Scooty for 1650 meritorious girls entering colleges
- Establishment of new colleges in Ahore, District Jalore and Degana, District Nagaur
- Establishment of Science humanities research foundation

Medical and Health

- Increase of 28% in the BE of 2015-16 over RE 2014-15 for Medical Health and Medical Education.
- Establishment of 8 new blood banks
- Establishment of 7 new blood component separation units
- Construction of 100 new mortuaries
- Expansion of CHC Abu Road, Sirohi - Rs. 3 crore.
- Rs. 10 crore for construction works in female hospital in Bikaner
- Increase in beds from 150 to 250 in Dausa District Hospital
- Renovation works in District Hospital, Baran
- Development of 400 delivery centres
- Community based management of acute malnutrition
- Establishment of 10 new mother milk bank - Rs. 10 crore
- Tablets to all ANM in one district of each division on pilot basis

Works to be done under PPP

- Run a PHC scheme
 - Haemodialysis in district hospitals
 - Running CT Scan and MRI machine
 - Cancer Care units in 17 district hospitals
 - IVF centre in district hospitals
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- Rs. 7 crore for strengthening food testing lab in Jaipur
 - Construction of 10 natural medicine centres
 - Healthy Rajasthan Campaign to be started
 - Adolescent girls health and hygiene scheme

Medical Education

- Master plan for medical colleges
- Multi disciplinary lab in all medical colleges except SMS
- Centre of organ transplant in SMS medical college
- Establishment of bio-medical academy in medical colleges
- Establishment of nursing colleges on PPP

Food and Civil Supply and Consumer Affairs

- Decentralised wheat purchased in Jaipur and Bharatpur Division from Rabi-2016
- Shifting of weights and measures works to consumer affairs department.
- Distribution of fortified Atta, oil and salt through PDS system,
- Strengthening of consumer forums - Rs. 16.6 crore

Skill Rajasthan and Employment

- Establishment of Rajasthan non-resident labour cell
- Coaching for central services and banking
- coaching for NDA, CDS exams etc.
- Establishment of skill and employment department
- Recognition of prior learning for construction workers
- Training of 500 artisans by RIICO
- 15000 SHG formation and benefit to 2 lac women under livelihood mission
- Extension of livelihood mission to 60 more blocks
- Starting commercial training in 200 schools
- Establishment of Saras booths on major NH and State Highways
- Following steps will be taken for ITIs
 - Rs. 28 crore for tools and equipments
 - Rs. 82 crore for seventeen under construction ITIs
 - 59 computer labs in ITIs - Rs.7.67 crore
 - Upgradation of production centre in Jaipur, Jodhpur, Kota and Udaipur to ITIs
 - Plumber trade in 28 ITIs
 - Dedicated ITI for Art works and graphic
 - Regional office in Bharatpur
 - Brand Ambassador Scheme

Local Self Governance

Urban Development

- Rs. 50 crore for open defecation free urban areas by 2018
- VGF for solid waste collection and processing
- HRIDAY scheme for Ajmer - Pushkar
- Rs. 85 crore bridge in Kota

- Mukhyamantri Janawas Yojana to be launched
- Seven flyover-RoB-RuB in Jaipur
- Development work of Khole ke hanumanji temple
- LED street lights in 13 cities
- Underground wiring of Electricity Wires in Jaipur
- Development of botanical park, central park and silven park in Jaipur

Panchayati Raj

- New office buildings for new gram panchayats and panchayat samities
- Grant of more than Rs. 3500 crore to PRIs
- Rs. 100 crore under Guru Golwalkar scheme
- Grant for Pakka house scheme for other selected categories of people
- Additional provision of Rs. 51.90 crore for people in forest areas and special ST groups
- Mukhyamantri Adarsh Gram Panchayat Yojana started
- Additional material component fund of Rs. 50 crore for NAREGA

Digital Rajasthan and Good Governance

IT

- 61 lacs families enrolled under Bhamashah Yojana
- PACS, LAMPS and e-mitra centres to be made business correspondents
- Micro ATMs in 9900 gram panchayats
- 15000 e-mitra Kendra to be established
- Video conferencing at all ATAL Sewa Kendra
- Analytic system based on big data technique
- New IT and e-governance policy
- Establishment of District Level Office of Information Technology
- Wi-Fi facilities at earmarked places at Jaipur
- Creation of Rajasthan State Tourism Portal
- Creation of Rajasthan Higher Education Portal
- Establishment of Computer Labs in 2000 schools

- Beginning of Shala Darpan Programme on Pilot basis
- Digital Literacy Scheme
- End to end Computerisation of PDS system
- E-tuition in Social Justice and Empowerment Department's Residential Schools and Hostels
- Implementation of E-dharti programme
- Strengthening of IFMS
- Digitisation in DPR record,. Publication of e-book and Development of Social -Media Cell

Revenue

- Houses and Officer building for SDO and Tehsildar-Rs.110 Crore
- Revenue Lok Adalat Campaign

Home

- Repairs of District Police lines, RAC lines and Training institution- Rs. 48 crore
- Development of selected Police lines as Police Training Centre
- CCTV camera in 234 Police station
- CCTV camera in 22 District Jails and others institutions
- Upgrade Alwar Jail to Central Jail
- Modernise Prisoners meeting Room in various Districts Jails- Rs. 2.40 crore
- Construction of 36 new barracks in Jails
- E-library at Assistant Director, Prosecution offices
- Video Conferencing facility at 5 Jails with courts
- Merger of Civil Defence Department in Disaster Management and Relief Department at state level

Justice Administration

- Opening of new 25 NIA Act Court, 2 Women atrocities court and 4 Civil Judge and Judicial Magistrate

Gopalan

- Grant for fodder to cattle saved from slaughter

Science and Technology

- Establishment of new Sub Regional Science Centre at Udaipur

- Up gradation of Regional Science Centre, Jaipur

Information and Public Relation

- Modernisation of District Information Centres
- Increase in lump sum benefit given to Journalist
- 50% rebate in AC and Volvo buses of RSRTC to accredited journalist

Soldier Welfare

- New soldier rest house in Tonk
- Increase in Pension of pre-2nd world war soldiers and their widows
- Increase in amount paid to parents of soldiers killed in action after 1.4.1999
- Increase in reward to Shaurya Padak winners and winners of Army, Navy, Air force medals
- Call centres for soldiers

Employee welfare

- Increase of 10% in fixed salary of Probationers of State Government
- Payment of uniform allowance instead of uniform
- Digital life certificate scheme to be launched for pensioners
- Increase in the scope of special pensionary awards
- Panchayat Raj employees to salary through treasury system

Press Release
2015-16

Salient Features of Tax Proposals Budget 2015-16

Ease of doing business

Commercial Tax Department

• **e-Governance measures**

- VAT 47/49 forms shall also be made available through a mobile app. with the facility to provide a SMS to the mobile number of vehicle-in-charge from the system. If the vehicle-in-charge is carrying this SMS, then, hardcopy of the VAT 47/ VAT 49 form shall not be required.
- VAT 35, 36 and 36A used by commission agents shall be made available online.
- Facility shall be provided for online filing of application for “Determination of Disputed Questions” under section 36 of RVAT Act.
- Facility to be provided for filing online application for appeal against assessment orders (VAT-27) and condonation of delay (VAT-28).
- Facility shall also be provided for online tracking of these appeals and application for registration.
- There will be a single return for all four taxes namely VAT, CST, Entry Tax and Luxury Tax by integrating them.
- Returns for Entertainment Tax shall also be filed electronically.
- Hardcopy of return shall not be needed after filing the return online in all cases, if consent to use website has been time undertaking is given by the dealer.
- For the year 2013-14 and onwards, if refund becomes due after assessment, due refund shall be automatically transferred to the account of the dealer within 30 days of assessment.
- Dealers, who have more than 50% of their turnover last year from inter-state sale, shall be provided early refund of excess input tax within 30 days of filing application for such early refund.
- 26 Tax Collection Centres for collection of tax on certain casual commodities such as marble, kota stone etc. shall be made IT-enabled so that dealers dealing in these commodities will have ease in ITC verification.

Simplification and facilitation

- Dealer Facilitation Centres on PPP basis shall be set up in all circle offices located outside the Zonal offices of the department.
- For assessments completed upto 30th Sept 2014, facility shall be provided to dealers to submit VAT declaration forms or certificates upto 30th June 2015.
- Dealers shall be provided 15 days time after last date of filing of annual return to revise any quarterly or annual return filed by him for the financial year.

- Dealers, who have net tax liability of up to Rs 50000 last FY, can deposit tax quarterly. Approximately 25000 dealers shall be facilitated to deposit tax on quarterly basis rather than on monthly basis.
- The provision of minimum late fee of Rs 1000 for late filing of return by dealers who have tax liability is being relaxed.

Registration and Stamps

• e-Governance measures

- e-stamp facility to be extended in 23 full time and 50 ex-officio Sub-Registrar offices.
- Computerisation of 80 more Sub-Registrar offices.

Simplification and facilitation

- Provisions of depreciation of value of old constructions simplified.
- Valuation of industrial land outside RIICO industrial areas to be done at double the rate of agricultural rate in place of RIICO rates.
- Valuation of vacant land allotted by local bodies for mixed land use to be done at 75% of the rate of commercial land of that area.
- Land being put to a different land use than its approved land use category to be valued as per its actual use.
- Simplification of the calculations of Stamp duty on unstamped and unregistered intermediary documents related to plots allotted by Housing co-operative Societies.
- Simplification and rationalization of different categories and stages of construction
- Amendment of Stamp Rules for valuation of different categories of land
- Inspector General, Stamp authorised to prescribe DLC guidelines for uniformity in determination of land rates by DLC.
- Cases of disputed amount exceeding Rs 10 lacs to be heard and decided by a bench of Rajasthan Tax Board consisting two or more members.
- Simplification of provisions related to ancestral property in release deed.

Tax Relief

CTD

- Kota stone, Marble and Granite sector in the state to be added as Thrust sector under RIPS 2014, a new unit and a unit going in for expansion to be provided reimbursement of 65% to 95% of VAT and CST paid.
- To ease out the problem of ITC refund & C-form, VAT on Kota stone has been reduced from 5% to 2%.
- Marble crazy, marble chips and marble powder have been exempted from VAT.
- A unit making an investment in Electronic System Design and Manufacture (ESDM) sector of more than Rs 250 Cr under RIPS-2014 shall be given Capital Investment subsidy of 90% of VAT and CST paid and employment subsidy of 10% of VAT and CST

paid for a period of 7 years and for such units making investment of more than Rs 500 cr this benefit will be provided for a period of 10 years.

- Minimum investment for getting benefits for a Tourism unit under RIPS-2014 reduced from Rs 5 Cr to Rs 2 Cr.
 - Resorts and Convention centres have been included in Tourism sector.
 - Tourism sector enterprises shall now get 100% exemption from conversion and development charges.
 - 100% exemption from luxury tax shall be given to hotels for three months in off-season.
- Enterprises making investment in Defence sector and desalination plants shall be provided special incentives under RIPS 2014.
- To give boost to use of hard water after desalination, VAT on most critical component of desalination process ‘membrane’ has been reduced from 14% to 5%.
- Government has also extended benefits to enterprises in Japanese zone. CST for these units will continue to be 0.25% till 31.03.2016.
- Government has removed Entry Tax from number of items. These items are as follows:-

S.No.	Items
1.	Tin plate
2.	Coffee, cocoa
3.	Handpumps, their parts and accessories
4.	Photographic film & Photographic paper
5.	A.C. pressure pipes
6.	Salt petre, gun powder, potash and explosives
7.	Wireless reception instruments, apparatus their parts and accessories
8.	Tuolene, Mix-xylene, Benzene and Mineral turpentine oil
9.	Marble cutting tool, Gangsaw
10.	Diamond bits
11.	Batasa, Mishree, Makhana, Sugar toys
12.	Ice cream
13.	Pipe and pipe fittings
14.	Radio sets and radio-gramophones, VCR VCP, Tap recorders, Transistor set and parts and accessories thereof.

- Government has also reduced Entry Tax on following items at the rate as given in following table:-

S.No.	Item	Present Tax Rate	Proposed Tax Rate
1.	All kinds of industrial fuels including petrol, gasoline, petroleum coke in any form, high speed diesel oil etc.	5	3
2.	All kinds of electrical and electronic goods including electronic meter, FAX Machines, SIM cards and smart cards; parts and accessories thereof.	14	4

3.	Television sets, washing machine, microwave oven	14	4
4.	All kind of Telephones and parts thereof.	5	4
5.	Computer and their accessories	5	4
6.	Parts and accessories of all types of motor vehicles (other than tractors) including two and three wheelers.	15	4
7.	Tyre and tubes and flaps of two wheelers, three wheelers and four wheeler motor vehicles, or motor vehicles with more than four wheels, of jeep trailers.	14	4
8.	Aluminium structural, steel fabrication items including G.S. Stay Sets, switch fuse units and isolators.	14	4
9.	Steel structural and steel bars including Thermo-Mechanically Treated steel bars (TMT)	5	4
10.	Generating sets	14	4
11.	Transformers and Transformer oil	5	4
12.	Insulators	5	4
13.	ACSR Conductors	5	4
14.	Stay wires	5	4
15.	Glass and glass sheets	14	4
16.	Photo Copiers	14	4
17.	Bitumen of all kinds	14	4
18.	Lubricants including lube oil and grease	14	4

- Following items have been exempted from VAT:-
 - Pooja Hawan Samagri, Patthar ki Chokhat, Jute Rope, Kalonji, Kalizeeri, Mosquito Net, Bird Net, Marble crazy, Marble Chips, Marble Powder, Pseudophakic Intraocular lens for cataract.
- VAT on CFL and LED Bulbs and tube lights has been reduced from 5% to 3%.
- VAT on used Hydraulic Excavator and mining machinery has been reduced from 5% to 2.5% in line with other used vehicles.
- To provide better air connectivity in the State, now, VAT on scheduled flights to cities other than Jaipur has been reduced from 20% to 10%.
- VAT on fast food items such as Pizza, Burger etc being served or sold in restaurant or hotels below three star categories has been reduced from 14% to 5%.
- VAT on following items has been reduced from 14% to 5% :-
 - Core assembly of transformers, DG set, Aluminium containers for compressed gas and liquefied gas, Pre stressed concrete poles, Toilet paper, Toilet tissue paper, Brushes excluding Tooth brushes, Soya milk, Non-mechanised Floor wipers & Floor mops, Life jackets, Life belts, Saccharine, Radio, Transistor, Plastic Rope, Cotton rope, Abrasive paper.

- Community Halls run directly by JDA/Jodhpur Development Authority/UITs/ Municipalities/Rajasthan Housing Board shall be provided 50% exemption from Luxury tax.

Registration and Stamps

- Concession of registration fee in excess of Rs. 1000/- on the documents of dwelling units executed in favour of persons of EWS / LIG.
- Exemption of stamp duty and registration fee on gift deeds of immovable property for public purposes executed in favour of State Govt., Local Bodies and State Enterprise.
- Annual interest on outstanding dues reduced from 12% annual compounded to 12% annual simple interest.
- Penalty on under stamped documents reduced from 2% per month to 1% per month.
- Stamp duty and registration fee exempted on mortgage deed executed in favour of financial institution, bank or cooperative society by a War Widow for obtaining housing loan.
- Reduction in rates of valuation of proportionate land under multi-storeyed buildings.
- Reduction in the rates of valuations of residential and commercial plots of area exceeding 1000 square meters.
- Agriculture land purchased by company, firm or institution to be valued at the rate of agriculture land instead of 1.5 times of the rate of agriculture land.
- Rate of Stamp duty reduced from 2% to 0.15% on mortgage deed (loan agreement) without possession of property.
- 10% concession in the total amount of stamp duty payable on the instruments of subsequent transfer of vacant commercial/residential plot in same conditions in the same financial year.
- Stamp duty reduced from 5% to 1% on the instruments of transfer of immovable property from Sponsoring Body to University on establishment of University.

Transport

- Vehicles up to the cost of Rs. 8 lakh retrofitted with kit for physically challenged person to be exempted from payment of One Time Tax.
- Rebate in payment of Special Road Tax for the 30 plus seater AC Tourist permit buses except sleeper coaches of recognized tour operators.
- Amnesty of interest and penalty on tax demand/ arrear on vehicles up to 31.3.2012, if payment of tax made up to 30.6.2015. Similarly tax and penalty exemption for destroyed vehicles from date of destruction.

Mines

- With a view to protect environment, the royalty payable on marble powder under Rajasthan Minor Mineral Concessional Rules, 1986 has been exempted.

Revenue & Colonisation

- To provide relief to the agriculturists of colonisation areas, the interest payable on the outstanding installments towards land allotment in such areas shall be waived off on lump sum deposition of the due installments during the period from 1.4.2015 to 30.9.2015.

Measures for Additional Revenue Mobilization

CTD

- VAT on mobile phones and its accessories has been increased from 5% to 8%.
- Composition amount for Sarafa dealers has been increased from 0.25% to 0.75%.
- VAT on goods mentioned in schedule-V of RVAT has been increased from 14% to 14.5%
- Captive power plants other than DG sets will be levied ED of Rs 0.40 per units of Electricity generated for self consumption.
- All the marriage gardens brought under the Luxury Tax. Composition scheme has also been notified for marriage gardens for payment of Luxury Tax.

Registration & Stamp

- Rates of stamp duty on adoption deeds, affidavits, certain categories of power of attorney and release deed executed by or in favour of certain family members rationalised based on rates in some other States.
- New instruments of Bank Guarantee and Arms Licences added in the Schedule of the Stamp Act and rates prescribed thereof.
- Uniform rate of 0.15% stamp duty notified on the documents of debt assignment, loan agreements and equitable mortgages.
- Maximum limit of Rs. fifty thousand of registration fees removed.

Transport

- Light goods vehicles, Motor cabs, Maxi cabs registered since 1.4.2007 also to pay one time lump sum tax with the facilitation to pay the tax in six installments in a year.
- One Time Tax for two wheelers up to 125 cc increased.
- The ceiling of motor vehicle tax for passenger buses covered by a Non-temporary permit enhanced.
- Purely off highway vehicles to pay One Time Tax.

Others

CTD

- State government will hold consultation with businessman and tax experts at zone and district level in future for smooth implementation of GST.

- IT infrastructure of Commercial Tax Department to be upgraded based on the report of the experts for improving the efficiency and requirements of ensuing GST.
- Work contractor is being given an additional option under which they can buy goods from any dealer outside the State also but will have to pay different exemption fee.
- If sub-contractor pays tax on the works done by him, then work done by him shall not be included while assessing turnover of the principal contractor for calculation of principal contractor's tax liability.
- Clause has been inserted in RVAT Act to make it mandatory for e-commerce companies and their transporter/courier companies to give information to CTD in desired manner.