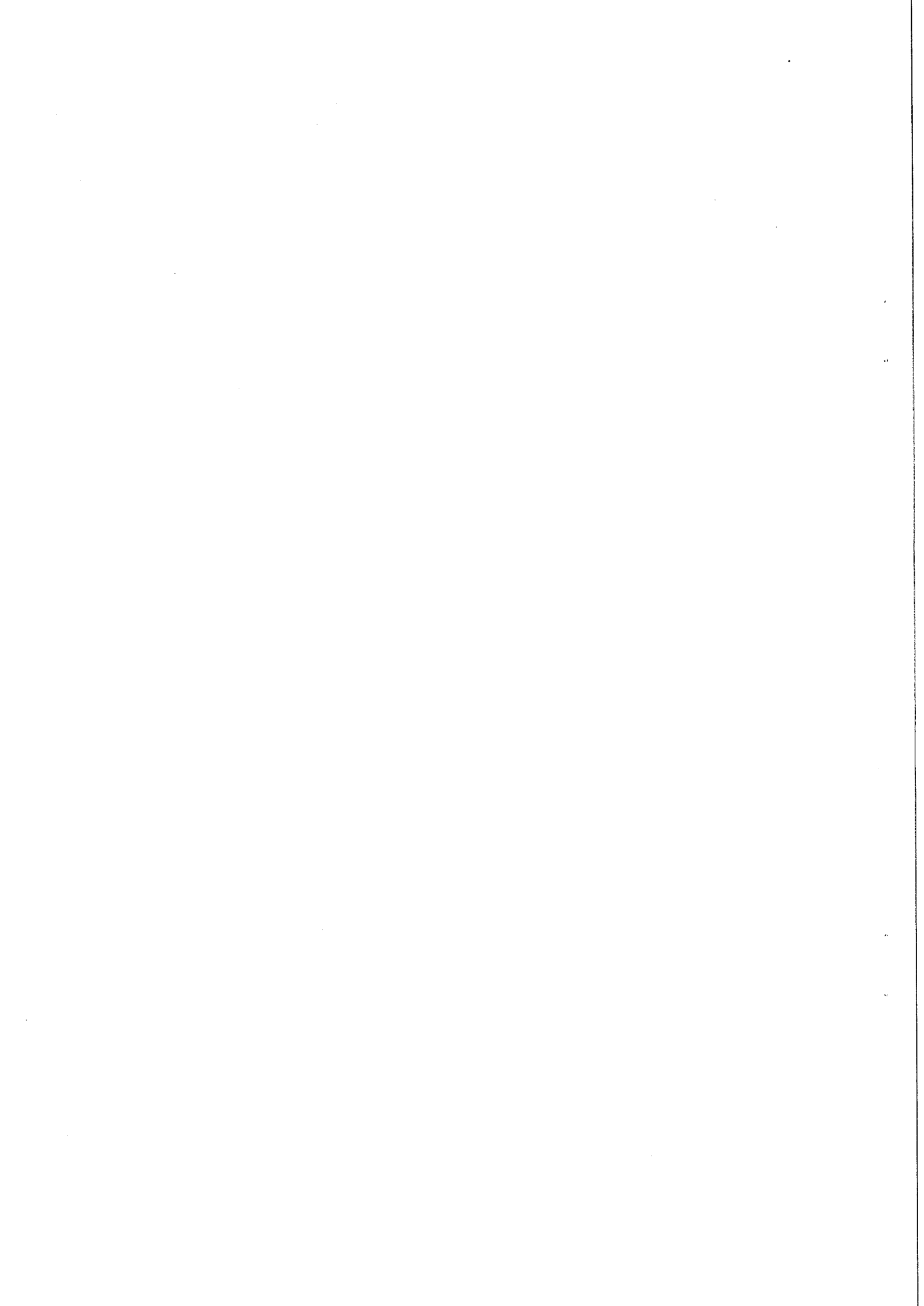


**Government of Rajasthan  
Finance Department**

**Press  
Note**

**Budget 2023-24  
February 10<sup>th</sup>, 2023**



**Salient Features of the Budget 2023-24**  
**Fiscal Indicators**

- Estimated revenue receipts Rs. 2 lac 33 thousand 988 crore 1 lac
- Estimated revenue expenditure Rs. 2 lac 58 thousand 883 crore 68 lac
- Estimated revenue deficit Rs. 24 thousand 895 crore 67 lac
- Estimated fiscal deficit Rs. 62 thousand 771 crore 92 lac which is 3.98% of GSDP.
  
- 'Dearness Relief Package' of more than Rs. 19 thousand crore.
- About 1 crore NFSA families to be provided free ration along with **मुख्यमंत्री निःशुल्क अन्नपूर्णा Food Packet** per month, expenditure Rs.3000 cr.
  
- About 76 lacs families to be provided free LPG Gas cylinder @ Rs. 500. Expenditure Rs. 1500 cr.
- **मुख्यमंत्री निःशुल्क बिजली योजना**— Free electricity to the consumers using electricity upto 100 units per month. Rebate according to slab continues, approx expenditure Rs. 7000 cr.

**Youth Development and welfare:**

- 2023-24 budget is focussed on youth.
- New Youth Policy, Youth Development and Welfare Fund of Rs. 500 cr.
- Special taskforce for prevent paper leak incidents.
- One time registration fees for all state recruitment exams, expenditure Rs. 200 cr.
- 100 Mega Job Fairs, arrangement of campus placement in colleges.
- 30 thousand students to be benefitted under **'मुख्यमंत्री अनुप्रति कोचिंग योजना'** ।
  
- Vivekanand Youth Hostels at district headquarters for preparation of competitive exam.
- Savitri Bai Phule Wachnalaya cum digital library at all block hq.
- **मुख्यमंत्री युवा उद्यम प्रोत्साहन योजना** — Facility of 10 and 15 % margin money, expenditure Rs. 100 cr.
- **'विश्वकर्मा कामगार कल्याण योजना'** for self employment to the low income groups, 1 lac beneficiaries.
  
- Rajasthan Venture Capital Fund of Rs. 250 cr. for start-ups and industries.
- Increase in amount and number of awards under **Rajiv Gandhi Innovations Challenge**.
- Planetariums at Jodhpur, Kota and Udaipur.
- Bio Technology Policy-2023, **APJ Abdul Kalam Institute of Bio Technology** to be established in Jaipur.
  
- Rajiv Gandhi Aviation University, at Jaipur and Mining University in Kota division.
- 27 new government colleges and 20 new girls colleges.
- **Faculty Development Academy** at Jaipur.
- **12 new ITIs, one ITI at each district hq to be converted in centre of excellence.**

- 30,000 scooties to young girls under **कालीबाई भील, देवनारायण योजना**।
- Transport voucher scheme for college girls.
- Free education from class I to XII to the boys along with girl students under RTE Act.
- **Rajasthan Talent Search Exam (RTSE) Scholarship** for 10 thousand students of class 10th.
- Free school uniform to the students upto class 8th of government school, expenditure Rs. 560 cr.
- 100 new primary schools, 300 schools to be upgraded, new subjects in 300 schools.
- 1000-1000 Mahatama Gandhi english medium schools in rural and urban areas.
- 8 new Savitri Bai Phule girls hostels.
- Rajiv Gandhi rural and urban olympic games to be organized for rural and urban areas.
- Salim Durrani residential sports school in each division,
- Sports Complex at Bharatpur, 27 new stadiums at different places
- Football academies at Kolida- Sikar and Banswara, cycling academy @ Bikaner, wrestling academy @ Bhilwara. athletics academy @ Rajgarh-Churu. basketball academies @ Barmer and Sikar.
- Synthetic Athletic Tracks at Ajmer, Bikaner, Bharatpur and Jodhpur.
- Multipurpose Indoor Halls in Dholpur, Jalore and Nagaur
- **Exposure Visit to 10 Thousand Youth under Rajiv Gandhi National Youth Exchange Programme, District and State Level Youth Festivals will be organised.**

#### **Medical and health Department:**

- Per family Insurance amount under **मुख्यमंत्री चिरंजीवी स्वास्थ्य बीमा योजना** to be increased up to Rs. 25 lac.
- Extension of Referral Transportation of 104/108 Ambulances.
- Per family accidental insurance amount under **मुख्यमंत्री चिरंजीवी दुर्घटना बीमा योजना** to be increased up to Rs. 10 lac.
- **'Centre for Post-Covid Rehabilitation' and Institute of Respiratory Diseases** under RUHS, Jaipur.
- Psychological Counselling Centres at Jaipur, Jodhpur and Kota.
- De-addiction centres at 15 places including Sriganganagar, Hanumangarh, Bharatpur, Dholpur, Sawai Madhopur, Karauli, Kota and Ajmer.
- New Government Medical Colleges at Pratapgarh, Jalore, Rajsamand, expenditure of Rs.1000 cr.
- Marwar Medical University in Jodhpur, cost Rs.500 cr.
- Extension of Tertiary Care and other Medical facilities in SMS-Jaipur, RUHS-Jaipur, MDM Hospital-Jodhpur and other Medical colleges/hospitals of the State.
- Centre of Excellence for Sickle Cell Disease in RNT, Medical College, Udaipur, Neuro Science Centre at Kota.
- Nursing College will be opened at Nimbahera-Chittorgarh.
- 3 Sub District hospitals to be upgraded to District Hospitals.
- 13 CHCs to be upgraded to Sub District Hospitals.

- 24 PHCs to be upgraded to CHCs Hospitals.
- 14 New PHCs.
- 33 Sub Health Centres to be upgraded to PHCs.
- Centre of Excellence in Panchkarma at Chaksu-Jaipur.
- Integrated College of Ayurveda, Yoga and Naturopathy at Nathdwara-Rajsamand.
- Facility of Homeopathy at all blocks.

**Road Safety:**

- Road safety task force at District level, Effective compliance of Trauma Triage Protocol.

**Social Security :**

- **Mahatma Gandhi Minimum Guaranteed Income Scheme.**
- 125 days per year employment guarantee under MNREGS and Indira Gandhi Urban Employment Guarantee Scheme.
- Minimum pension of Rs.1000/- per month for Social Security Pensioners, auto increase of 15% every year.
- **Gig Workers Welfare Board, Gig Workers Welfare and Development Fund of Rs.200 cr.**
- **'मुख्यमंत्री चिरंजीवी श्रमिक संबल योजना'** — Rs.200/- per day economic assistance upto 7 days for the hospitalized labourer.
- Extension of Indira Rasoi Scheme in Rural towns, numbers to be increased 2000, yearly expenditure of Rs.700 cr.
- SC/ST development funds - Rs.1000-1000 cr.
- OBC/MBC/EWS development funds - Rs.200-200 cr.
- **'वाल्मीकि कोष'** — Rs.100 cr.
- Recruitment of 30000 sanitation officials in 2 years.
- Constitution of PESA Implementation and Monitoring Task Force.
- **महात्मा गांधी दिव्यांग विश्वविद्यालय** at Jodhpur, Colleges at Kota, Bharatpur and Udaipur for Specially Abled students.
- 10 Minority Residential Schools, 14 Minority hostels.
- Rs.800 cr. loan to the SHG women, Rs.200 cr. are for Revolving Fund and Community Investment Fund
- 8000 new Anganwadi Centres and 2000 new Mini Anganwadi Centres, expenditure of Rs.320 cr.
- 2 sets of uniform for more than 17 lac Anganwadi children, expenditure of Rs.180 cr.
- 250 Maa-badi centres.
- **'Indira Gandhi working women hostels' at divisional and district head quarters.**
- 500 Day Care Centres under Priyadarshani Day Care Centre Scheme.
- **Women Special Bus Service, 50% fare concession in ordinary roadways buses.**
- Provide Milk to the children everyday under Mid-Day-Meal scheme, yearly expenditure of Rs.1000 cr.

- Government jobs for children orphaned due to Corona epidemic on attaining adulthood.

**Industrial Development :**

- Developmental works of more than Rs.400 cr. in industrial areas.
- **International Rajasthani Conclave (IRC)** to be organized.
- Establishment of 50 new Industrial areas.
- Air cargo @ Udaipur, Inland Container Depots @ Bikaner, Pachpadara-Barmer.
- Centre of Excellence for blue pottery in Jaipur, Rural Haats in Alwar and Pushkar-Ajmer.

**Road and Civil Amenities :**

- Repair, construction and renovation of 5 main roads of each district, expenditure of Rs.6500 cr.
- Works of Missing link/non patchable roads amounting Rs.10 cr. in each constituency, total cost Rs.2000 cr.
- Major repair works of roads in Nagar Palika, Nagar Parishad and Nagar Nigam, estimated cost Rs.1750 cr.
- 1000 KM State Highways will be converted in 2 lane, expenditure Rs.1250 cr.
- Construction of interlocking block/tile roads in 6000 villages, expenditure Rs.2000 cr.
- New 1000 buses on Service Model basis will be included in RSRTC fleet.
- Rajasthan City Transport Corporation, 250 Fast Electric Vehicle charging stations.
- Various works of sewerage, drainage and beautification in cities, expenditure Rs.1800 cr.
- Shallow Sewer Treatment Plants in 25 villages, FSTP in 75 villages, expenditure Rs.650 cr.
- GIS based 3D City Project for Jodhpur, Udaipur, Kota and Ajmer.

**Drinking Water :**

- 3 major Drinking Water Projects amounting Rs.11255 cr. under Jal Jeevan Mission
- Works amounting Rs.13000 cr. under ERCP.
- Drinking Water distribution system for 183 cities/town under Amrit 2.0 Scheme amounting Rs.5122 cr.
- Providing Drinking Water in various cities, expenditure Rs.980 cr.
- Construction of Dams for providing Drinking Water for Udaipur city under Devas-III and Devas-IV Project, expenditure Rs.1691 cr.

**Energy :**

- 1100 MW lignite based power plant in Barmer, cost Rs.7700 cr.
- Renewable Energy Based Generation Plants of 1100 MW capacity.
- Bhadla-Bikaner bulk power corridor for evacuation of renewable energy, 400-400 KV sub stations.
- Six sub stations of 220 KV.
- Fifteen new sub stations of 132 KV.
- Establishment of Electric IT Company.

**Forest and Environment :**

- Rajasthan Greening and Rewilding Mission for Green Rajasthan.
- Rajasthan Forestry and Bio-diversity Development Project, amounting Rs.1694 cr.
- Luv-Kush Vatika in each District.
- Integrated Resource Recovery Park @ Jamwa-Ramgarh, Jaipur.

**Tourism, Art & Culture :**

- Tourism Development Fund to be increased to Rs.1500 cr.
- Development of International Golf Course at 5 places including Mount Abu-Sirohi, Jodhpur and Udaipur.
- Rajasthan Literature Festival will be organized.
- International level Jaipur Kala Samagam at Jaipur.
- Folk Artist Welfare Fund of Rs.100 cr., CM Folk Artist Promotion Scheme.

**Law and Order :**

- Mahatma Gandhi Library & Constitution Centre at Panchayat/Ward level in Rural and Urban areas.
- 50000 'महात्मा गांधी सेवा प्रेरक'
- 500 Police mobile unit, installation of 5 lac CCTV cameras.
- 4 Additional SP offices, 4 Dy. SP offices.
- 7 new police stations, 8 police chowkis will be upgraded to police stations.
- Special Task Force (Anti Drugs), 9 new anti drug chowkis.
- 41 courts of different category.
- Vulnerable Witness Deposition Centre in each District.

**Good Governance :**

- Real Time Auto Service Delivery System--SWATAH
- 5% of total IT budget for cyber security.
- Rajiv Gandhi Centre for IT Development and e-Governance @ Jaipur
- Development of RajKaj 2.0
- Centralised Data Lake for data storage
- 2000 drone with pilot for various departments, cost Rs.450 cr.
- RCAT Centres @ Ajmer, Kota, Bharatpur, Bikaner and Udaipur.
- 4 new ADM offices, 3 Sub Divisional Office.
- 11 Sub Tehsil to be converted to Tehsils.
- 16 new Sub Tehsil.
- 17 New Nagar Palikas, 3 Nagar Palikas will be upgraded to Nagar Parishads.
- OPS benefit to the employees of Board/Corporation/Autonomous Bodies

- 25 years qualifying Service for full Pension.
- Options of 1st January and 1st July for increment for employees
- Constitution of Rajasthan Logistical Services Delivery Corporation (RLSDC).
- New Rajasthan Part Time Contractual Hiring Rules
- 15 % increase in honorarium/allowances for the representatives of Urban bodies and Panchayati Raj institutions.
- JNV Media Centre and Hub at Jaipur.
- Laptops/Tablets for all empanelled Journalists.

**Agriculture Budget :**

- Krishak Kalyan Kosh amount to be increased from Rs.5000 cr. to Rs.7500 cr.
- 12th new agriculture mission for Youth.
- Subsidy to 50000 farmers for construction of farm ponds.
- Subsidy to 40000 farmers for 16000 KM pipe lines.
- Rs.5000/- per farmer input subsidy to 50000 farmers for Organic Farming.
- Organic Products Marts at Jaipur and Jodhpur.
- Free seed mini kits to 23 lac small/marginal farmers.
- Free hybrid Bajra seed mini kits to 8 lac small/marginal farmers.
- Subsidy of Rs.1000 cr. for 60000 farmers for establishment green house/shed net/ low tunnel/plastic mulching
- Free vegetable seed mini kits to 20 lac farmers.
- Centre of Excellence for Fig in Sirohi.
- Subsidy of Rs.200 cr. to one lac farmers for fencing.
- Establishment of 500-500 TPD capacity plants for SSP and DAP.
- Free dencha seed mini kits to 5 lac farmers for production of Green Manure.
- Agriculture equipment/tools to one lac farmers, expenditure Rs.250 cr.
- Subsidy upto Rs.4 lac to Agri graduate unemployed youth for 1000 drones.
- Centre of Excellence for Apiculture at Tonk.
- 1000 Krishak Mitra.
- Veterinary University at Jobner-Jaipur.
- Veterinary Colleges at Bassi-Jaipur and Sikar.
- 7 new Agriculture College, Horticulture Colleges at Dugrapura-Jaipur.
- Free electricity to more than 11 lac farmers on consumption upto 2000 units per month.
- Interest free crop loans amounting Rs.22000 cr. to be distributed, Interest subsidy of Rs.1000 cr.
- Rajasthan Irrigation Restructure Programme- various works amounting Rs.3600 cr.
- Indira Gandhi Canal Project - various renovation and repair works amounting Rs.1450 cr.
- 1035 new Patwar Mandals
- Computerization of 7282 PACS and more than 17500 Dairy Co-operative Societies.



- Online and paperless systems for all works in Revenue and Panchayati Raj Departments.
- Tablets for representatives of PR institutions and Revenue officials.
- Rs.40000/- economic assistance per cow on account of Lumpy death.
- **मुख्यमंत्री कामधेनु बीमा योजना** for milch animals, expenditure Rs.750 cr., more than 20 lac beneficiaries.
- Free vaccination for animals under **पशुधन निःशुल्क आरोग्य योजना**
- Subsidy for Artificial Insemination from Sex Sorted Semen
- Lab for production of Sex Sorted Semen at Bassi-Jaipur.
- Veterinary Sub Centre in 1200 Gram Panchayats
- 100 Veterinary Sub Centre will be upgraded to Veterinary Hospital
- 15 Veterinary Hospitals will be upgraded to 1st Grade Veterinary Hospital
- Five 1st Grade Veterinary Hospitals will be upgraded to Poly Clinic.
- 1000 new Milk Routes.
- 5000 New Saras Booth and 200 Saras Parlour.
- 1000 Saras Mitras in Urban areas.
- Expenditure of more than Rs.1100 cr. on Goshalas and Nandishalas.

**Press Note**  
**Budget 2023-24**  
**Tax Proposals**

In an attempt to bring the economy of the State on the path of growth which had got derailed by the pandemic and other economic shocks, no new tax was imposed in previous four budgets. Various relief measures were undertaken to control inflation including reduction of VAT on Petrol & Diesel. Annual Relief of more than Rs. 8000 Crore provided as a result of these measures.

Efforts were directed towards investment promotion and economic stabilization along with providing employment to the youth and support to the disadvantaged sections of society. Some historic steps were taken such as providing 'industry' status to tourism, introducing RIPS-2019 followed by RIPS-2022 which is the most progressive investment policy in the country, and launching SSIPS-2021 (Social Security Investment Promotion Scheme) to benefit the social sector.

No new tax was imposed in the previous four budgets. Keeping in mind the economic distress generated by Covid, this year also no new tax is being imposed for amelioration of all sections of society.

In addition to above-

- The automatic increase of 10% in DLC rates is limited to 5%.
- Period extension of one year to Enterprises availing benefits under RIPS-2010, RIPS-2014 and RIPS-2019.

**1. Amnesty:**

In continuation of the Amnesty Schemes of previous 2 years, Amnesty Scheme 2023 will be providing more relief and benefits with effect till 30th September, 2023. Relief under Amnesty Scheme in court cases shall be provided on the withdrawal of the case.

• **VAT Amnesty**

- Waiver of Demands up to Rs 1 Lakh relating to VAT & CST.
- Relief to dealers not submitting Declaration Form on Inter-State Sale on the production of proof of sale & payment. In cases lacking proof of sale & payment the interest, penalty and rest of the tax amount shall be waived on the payment of 10% of the demand.
- Relief to Dealers having outstanding demand only relating to Interest Amount on depositing 30 % of the amount.
- Relief to Dealers on the Disputed Amount/Pending Matters on the deposit of 20% of the amount.

- **Stamp Duty Amnesty-** Up to 60% Relief on the outstanding demand related to Stamp Duty along with 100% Exemption on Tax & Penalty on the basis of the time slabs.
- **Transport Amnesty**
  - 100% Exemption of Interest & Penalty in all cases on the payment of Outstanding Motor Vehicles Tax computed till 31st December, 2022.
  - In case of destroyed vehicles, 100% Exemption on Tax, Interest & Penalty from the date of destruction of the vehicle on the payment of outstanding amount till the date of destruction.
  - 100% Exemption on Tax, Interest & Penalty in all such cases where RC was surrendered before 24th Feb, 2021 and gets released upto 30th June, 2023.
  - Exemption of Compounding Fees upto 95% in Overloading Cases detected through E-Ravanna till 31st Jan, 2023.
- **Excise Amnesty**
  - 100% Exemption of interest in all cases pending till 31st March, 2022.
  - Exemption of 50% on the tax amount in all cases pending till 31st March, 2018.
  - Exemption upto 50% in outstanding tax amount relating to the year 2021-22.
- **RIICO Amnesty**
  - 100% exemption in interest on one-time settlement of Service Charge and Economic Rent.
  - 60% exemption on interest on the deposit of outstanding installments relating to Land Premium computed upto 30th June, 2022.
  - 80% exemption on Retention Charge/Additional Cost of Land levied on the delay in the construction/manufacturing on the allotted land.
  - 60% exemption on the Transfer Fee levied on transfer of plot of land/sub-divided plot of land.
  - 100 % exemption on interest and penalty on one time settlement of outstanding water charges and CETP charges.
  - Last date for the construction of water harvesting structure on industrial plot extended till 30th June, 2023 without levy of any penalty.
- **Colonisation Amnesty**  
In relation to pending installments of 13,500 farmers in colonisation areas -
  - 100% exemption on Interest on one time payment of all pending installments computed upto 31st Dec., 2023.
  - 100% exemption in interest and 15% exemption in original demand on one time payment of all pending installments.

- **Mining Amnesty**

- Amnesty Scheme made applicable on all Mining Lease Holders, Quarry Licence Holders and Royalty Contractors with outstanding demand amount upto 31st March, 2022.
- Exemption of Penalty applicable on Late filing of Monthly Returns on furnishing all required information till 31st March, 2023.

- **Energy Amnesty**

Pending VCR cases prior to 31st December, 2022 shall be disposed as follows -

- All cases of upto Rs 1 Lakh Civil Liability on the payment of 40% of the Civil Liability amount and 25% of the Compounding Amount.
- Cases with more than Rs 1 Lakh Civil Liability on the payment of 40% of Civil Liability till Rs 1 Lakh and 10% on the remaining amount and 25% of the Compounding Amount.
- This can be made in six interest-free monthly installments.

- **GST Amnesty**

Reimbursement of State portion of the Late Fees applicable for the FY 2021-22 for all Registered Tax Payers who have filed returns for the year 2021-22 or will be filing the same on or before 31st, March, 2023.

## **2. Announcement related to Youth:**

- 50% exemption on One Time Tax payable on registration of two wheeler vehicles upto 100 cc.
- Exemption of permit fees for autorickshaw, Taxi, Maxi cab operated by women.
- Exemption on stamp duty applicable on loan documents executed for the establishment of Start-up as per Rajasthan Start-up Policy-2022 raised from Rs. 10 lac to Rs. 25 lac.
- Stamp duty on purchase or lease above 10 years of immovable property for the establishment of workplace by a Start-up where founding member/members are of the age group of 18 to 35 years shall be exempted.
- The limit of single source procurement without tender through Start-ups is raised to 25 Lac from the current limit of Rs 15 Lakhs.

## **3. Announcements related to farmers:**

- Amnesty scheme for pending Mandi fee, Allotment fee etc. upto 30th Sept., 2022 in the Krishi Upaj Mandis of the state-
  - On payment of all outstanding dues by 30th June, 2023 the entire amount of interest shall be waived.
  - 75% of the Interest Amount to be waived on the payment made till 30th September, 2023.

- Scheme for Exemption of Mandi fee on agricultural produce and sugar brought from outside the state for the purposes of agriculture processing shall be extended to 30th Sept., 2023.
- The facility for providing plots at reserved price inside the Mandi Premises shall be extended to dealers whose applications are pending since 2019 or before.
- Government land as well as lands belonging to urban local bodies may be allotted free of cost to old mandis/ new mandis and food park. Land to mandis will be allotted at 25% of DLC rate instead of 50%. This 25% DLC cost of land shall be reimbursed to the local bodies by the government in order to provide free land to mandis.
- The agreement between Discoms and consumers regarding agricultural electricity connections shall be exempted from Stamp Duty.
- The DLC rates for lands being used for agro-based industries shall be equivalent to Agricultural Land.
- Copies of Land Records and Land demarcation (Seemagyaan) shall be provided Free of Cost to the Farmers.

#### **4. Investment related:**

- 4192 MoU/LoI for Rs 10 Lakh 45 thousand Crores were signed during 'Invest Rajasthan' organized on 7-8 Oct., 2022 providing employment to more than 9 lac persons. Out of these around 2035 MoU are on the verge of implementation and rest are in the advanced stages of implementation.
- To promote investment in the state the benefits of newly launched Rajasthan Investment Promotion Scheme-2022 are being extended as follows -
  - Enterprises holding customized package under RIPS-2003, RIPS-2010, RIPS-2014 and RIPS-2019 who have not availed any benefit other than stamps and registration fees exemption and start commercial production during the operative period of RIPS-2022 shall be eligible for benefits under RIPS-2022 for the remaining period.
  - The option of capital incentive/performance linked incentive under RIPS-2022 shall be extended to MSMEs making investment above Rs. 25 crores.
  - Enterprises acquiring assets of sick industries through NCLT auctions and making an additional investment of 25% of the auction price shall be considered as new investment under RIPS-2022.
  - The benefits of Ethanol Policy shall be disbursed under RIPS-2022.
  - Under RIPS-2022 Banking, Wheeling and Transmission charges are exempt for captive solar power plants in case of sunrise sectors and anchor investors. This exemption from banking charges shall be extended to the total capacity of the captive solar power plant. To avail the benefit the entire energy produced shall be used by the enterprise.

- In relation to above, the enterprises can install captive solar plants with capacity more than their contract demand.
- Stamp duty and land tax shall be exempted for renewable energy plants.
- Rural tourism units as per Rajasthan Rural Tourism Policy-2022 shall be eligible for 100% SGST reimbursement for 10 years under RIPS-2022.
- MSMEs engaged in production of alternatives to plastic will be provided 50% subsidy (max upto Rs. 40 lac) on capital investment.
- The procedure under RIPS-2022 shall be simplified and automated.
- 50% of the plots (including the reserved plots) in new industrial areas will be allotted through online lottery system.
- Under Mukhyamantri Laghu Udyog Protsahan Yojna the scope of exemption to MSMEs whose loan was approved by 27 August, 2021 shall be extended to the units who had informed District Industries Centre by 31 March, 2022.
- Freight subsidy under RIPS-2022 shall be extended to MSMEs making an investment above Rs. 10 crores.
- Strengthening of Rajasthan Export Promotion Council and provision of Rs 20 Crores for the infrastructure to establish 'Export Helpline' for aiding the new export-oriented enterprises.
- VAT on Aviation Turbine Fuel (ATF) shall be reduced to 2% for all Commercial flights.
- Land measuring approximately 44 thousand square meters to be allotted to 'Gem Bourse' in Sitapura Industrial Area at the cost of three times the reserved price.
- Lab Grown Diamonds included in the List of Sunrise sector under RIPS-2022 keeping in view their growing demand and export potential.
- GST refunds to be made in 21 days as against the stipulated 60 days limit.
- Stamp Duty reduced to 3% in case of merger/demerger where there is no change in share holders.
- Number of industries under White category increased from 54 to 100.
- State Expert Appraisal Committee (SEAC) to be formed to expedite the disposal of applications requiring environmental clearance.
- District Collectors empowered to convert Agricultural Land to Industrial Land upto a limit of 2 lac sq. mt and Committee under District Collector to approve industrial plots up to 10,000 sq. mt in the areas of urban local bodies.
- Annual Premium for quarry licenses reduced to One-Third thereby benefitting around 16500 quarry license holders.
- Mining Lease holders will now be required to furnish Annual Returns instead of Quarterly Returns.
- Time Limit for informing the Department regarding the death of a mining lease holder extended from one month to three months and for applications related to Mutation

extended from 3 Months to 6 Months. In case of delay a Penalty of Rs. 500 per month to be imposed.

#### **5. General relaxations:**

- Reduction in electricity duty on solar energy from 60 paise per unit to 40 paise per unit. This will also benefit Net Metering consumers on residential buildings along with other consumers.
- One Time Tax on Four Wheeler Diesel Vehicle reduced by 2% to make it at par with Petrol vehicle.
- 25% Exemption in OTT on Strong Hybrid EV non-transport four wheelers.
- 50% exemption in additional OTT on ownership transfer as in Budget 2021 with extended timeline of transfer up to 31st March, 2024.
- 10% reduction in tax on stage carriage buses running on rural and other routes in Rajasthan.
- Exemption of Motor Vehicle Tax on city/urban bus service on new or retrofitted CNG buses.
- Increase on exemption from 5 to 10% per year, on the vehicles registered in other states and assigned in Rajasthan.
- Requirement of furnishing Tax Clearance Certificate (TCC) every time for Transport vehicles in the State will be done away with.
- Facility for e-License and e-Registration certificate will be created which will remove the requirement of the fee of Rs. 200 for Smart Card.
- Reduction in Land Tax Rate by 50 %. Also, full exemption on Interest & Penalty on outstanding demand computed till 31st December, 2022 alongwith 50% Exemption on the Original demand. This can be availed till 30 June 2023.
- Stamp Duty on Assignment Deed reduced and charged at Rs. 500 for Projects approved under Township Policy 2010 extended to projects approved under Township Policy 2002.
- Stamp duty on unregistered intermediary documents will be charged at 20% of allotment price in cases of land allotted by urban local bodies.
- The rates for stamp duty chargeable on lease deed/rent deed rationalized.
- In order to make the process of registration more accessible-
  - The limit for compulsory site inspection is increased from Rs25 lac to Rs50 lac.
  - No site inspection in case of documents less than Rs. 10 lac.
  - Site Inspectors will be empaneled to expedite site inspections.

#### **6. Institutional Strengthening:**

- Facilitating seamless and quick disposal of Registration applications for common citizens through-
  - Creation of additional desk for Registration in all Full Time Sub Registrar Offices in the State.

- Facility for Registration of documents on all 7 days in the week at District Headquarters.
- Free of Cost On the Site Services of Sub Registrar in such camps organized by an institution where more than 20 documents are registered.
- Automatic delegation of Powers of Registration on the Creation of New Tehsil / Sub Tehsil in a District.
- Creation of 2 New Sub Registrar Offices in Jaipur and 1 New Sub Registrar Office in Jodhpur.
- Online Facility for Stock, Sale and Payments for Stamps to eliminate frauds.
- Providing 100 New Vehicles on Service Model for augmenting capacity and strengthening enforcement activities in Transport Department.
- Creation of Sub-Transport Office, in Sardarshahar, Churu and an additional Regional Transport Office in Jodhpur.
- Provision of Rs 75 Crores for Creation of physical infrastructure for Public Financial Management and Training Institute which was established for enhancing professional standards of Financial Management & Training.
- In order to facilitate the tax payers and provide handholding support under GST/VAT-
  - Engaging services of 2000 Commerce Graduates/ CA on honorarium basis as Tax Mitras.
  - Development of e-Tax Officer (ETO) Software Platform based on Artificial Intelligence for Self Tax Scrutiny Facility.
- Repeal of Rajasthan Electricity Duty Act, 1962 and enactment of New Electricity Duty Act.
- Online Appeal System in all Revenue earning Departments and option of hearing through Video Conference to be provided.

#### **7. Social Security:**

- Expanding the scope of SSIPS-2021 by bringing in SSIPS-2023 and Creation of SSIPS Fund with initial outlay of Rs 100 Crores. SSIPS-2023 will include:
  - Enhancement of Interest Subsidy from 6% to 8% and extension of Interest reimbursement period from 3 years to 5 years.
  - Minimum investment for availing benefits of Customized Package reduced from Rs 5 Crores to Rs 3 Crores and minimum beneficiaries stipulated reduced from 100 to 50 persons. Both Capital and Revenue Grant to be given in the form of Customized Package.
  - Exemption of Lease Renewal Fees for all such Institutions working before the commencement of SSIPS 2021 in case they were given free land on lease due to their social concern/ commitment.



- Relief to be given on illegal possession of Nazul Property prior to 2010 by Low Income Group persons for dwelling purposes.
- Old Age Home, Creche, Day Care Centre etc. to be given incentives as per RIPS -2022 for adequate development of Social Infrastructure.
- Extension of time duration till 31st March, 2024 on the 2% Exemption on Stamp Duty on the purchase of Flats upto Rs 50 Lakhs in multistorey building.
- Stamp Duty applicable on immovable properties registered in the name of Specially abled persons reduced from 5% to 4%.
- Exemption of Stamp Duty payable on Declaration Forms/Affidavit submitted for registration as Street Vendors.
- Free of Cost facility for Registration of Property at their place of stay for Senior Citizens aged above 70 Years and persons with more than 80% disability.
- Exemption of Registration Fees on Settlements executed in favor of family members.
- Exemption of Stamp Duty on gifting property in favor of parents aged >60 Years and in favor of sons by parents aged > 70 years.

❖ **Relief of Rs 1750 Crores provided in the Budget.**

