

**FINANCE DEPARTMENT  
TAX DIVISION**

**Jaipur, March 31<sup>st</sup>, 2006**

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(63)FD/Tax /2005-154, 157-160, 164-175, Notification No. F.2(9)FD/Tax/06-155 to 156 and Notification No.F.12(14)FD/Tax/2006-161 to 163 dated March 31st, 2006.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31<sup>st</sup>, 2006**

S.O.454.? In exercise of the powers conferred by sub-section (3) of section 1 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby appoints the 1<sup>st</sup> day of April 2006, as the date on which the said Act shall come into force.

[No.F.12(63)FD/TAX/2005-154]

By Order of the Governor,

**(Subir Kumar)**

Deputy Secretary to Government

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31<sup>st</sup>, 2006**

S.O.455.? In exercise of the powers of 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 shall be reduced from 11 percent to 6.5 (Six and half) percent on the instruments executed and presented for registration.

This shall be have effect from 1<sup>st</sup> April, 2006.

[No.F.2(9)FD/Tax/06-155]

By Order of the Governor,

**(Mukund Sohoni)**

Deputy Secretary to the Government  
Finance (Revenue) Department

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION  
Jaipur, March 31<sup>st</sup>, 2006**

S.O.456.? In exercise of the powers of conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government hereby makes the following amendment in notification No. F.2(11)/FD/Tax/2003-110 dated 14.1.04 (as amended from time to time) previously issued by this department, namely: -

**AMENDMENT**

In point No. 2 of the said notification for the existing expression "reduced @ of 5.5 percent ", the expression "reduced @ of 5 percent", shall be substituted.

This shall have effect from 1<sup>st</sup> April, 2006.

[No.F.2(9)FD/Tax/06-156]  
By Order of the Governor,

**(Mukund Sohoni)**  
Deputy Secretary to the Government  
Finance (Revenue) Department

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION  
Jaipur, March 31<sup>st</sup>, 2006**

S.O. 457.? In exercise of the powers conferred by sub-section (1) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 04 of 2003) and in supersession of all the notifications relating to payment of tax issued under the repealed Act, the State Government hereby notifies that the class of dealers specified in Column No.1 of the Schedule appended hereto shall pay tax at such intervals as specified against each in Column No.2 thereof.

**SCHEDULE**

Column No.1	Column No.2
a. Dealers with annual tax liability of rupees forty crores and above for the year preceding to the current assessment year.	By the 15 <sup>th</sup> day of the month in respect of tax charged or collected from 1 <sup>st</sup> day to 10 <sup>th</sup> day of the month, for the tax charged or collected from 11 <sup>th</sup> day to 20 <sup>th</sup> day of the month up to 25 <sup>th</sup> day of the month and for the tax charged or collected from the 21 <sup>st</sup> day of the month up to the end of the month, shall be deposited within five days

	from the closing of the month.
b. Dealers with annual tax liability of rupees sixty lacs and above but less than rupees 40 crore for the year preceding to the current assessment year.	By the 20 <sup>th</sup> day of the month in respect of tax charged or collected up to 15 <sup>th</sup> day of the month and for the tax charged or collected from the 16 <sup>th</sup> day of the month up to the end of the month, shall be deposited within seven days from closing of the month.
c. Dealers with annual tax liability of rupees twenty thousand and above but below rupees sixty lacs for the year preceding to current assessment year.	Monthly- within 14 days from the closing of each month.
d. Dealers dealing in all kinds of stones in all their forms, whether used as building material or otherwise, including marble, granite, etc.	Immediately on completion of transaction of sale or purchase where such goods pass through check-post established under section 76 of the Act.
e. Dealers who have exercise option under sub-section (2) of section 3 of the Act.	Quarterly within 14 days from the closing of each quarter.
f. Dealers not covered by clauses (a), (b), (c), (d) and (e) above.	Quarterly within 14 days from the closing of each quarter.

This shall have effect from April 1, 2006.

[No.F.12(63)FD/Tax/2005-157]  
By Order of the Governor,

**(Subir Kumar)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION  
Jaipur, March 31<sup>st</sup>, 2006**

S.O.458.? In exercise of the powers conferred by section 4 and section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby substitutes Schedule I to VI appended to the said Act by the following Schedule I to VI, namely.-

**SCHEDULE I**  
(See sub-section (1) of section 8)  
**GOODS EXEMPT FROM TAX**

S. No.	Description of Goods	Conditions, if any
1	2	3
1.	<p>Agricultural implements manually operated or animal driven or tractor or power driven, spare parts and accessories thereof, namely;</p> <p>(a) Ordinary Agricultural implements: 1. Hand Hoe (Khurpa or Khurpi); 2. Spade; 3. Gandasa; 4. Pick i.e. khudali; 5. Axe; 6. Khanta; 7. Belcha; 8. Patela; 9. Hand-driven chaff cutters and their parts (except bolts, nuts and springs); 10. Sickle; 11. Beguri; 12. Hand-wheel hoe; 13. Horticultural tools like budding, grafting knife, secateur, pruning shear or hook, hedge shear; sprinkler, rake; 14. Sprayer, duster and sprayer-cum-duster; 15. Soil injector; 16. Jandra; 17. Wheel barrow; 18. Winnowing fan or winnower; 19. Dibbler; 20. Puddler; 21. Fertilizer seed broadcaster; 22. Maize Sheller; 23. Groundnut decorticator; 24. Manure or seed screen; 25. Flame gun; 26. Seed grader; 27. Tasla includes Ghamela, Tagari and Parat, made of ferrous metal; 28. Tangli; 29. Sprayer and drip irrigation equipment.</p> <p>(b) Animal driven agricultural implements: 1. Plough including disc-plough; 2. Teeth of the plough; 3. Harrow; 4. Cultivator; 5. Seed drill, fertilizer drill, seed-cum-fertilizer drill; 6. Tiller with or without seeding attachment; 7. Land-leveller or scoop; 8. Chaff cutters and their parts (except bolts, nuts and springs); 9. Axles and rims of animal-driven vehicles; 10. Persian wheel and spare parts; 11. Roller; 12. Yoke; 13. Planter; 14. Plank or float; 15. Ridger; 16. Ditcher; 17. Bund former; 18. Thrasher or palla; 19. Transplanter; 20. Reaper; 21. Mower; 22. Sugar cane crusher; 23. Cane juice boiling pan and grating; 24. Cart.</p> <p>(c) Tractor or power driven Agricultural Implements: 1. Thrasher 2. Chaff Cutters and their parts (except bolts, nuts and springs) 3. Winnower 4. Disc Plough 5. Cultivator 6. Harrow 7. Tillers with or without seeding attachments 8. Seed drills 9. Land levelers. 10. Trolley of tractor.</p>	
2.	<p>Aids and implements used by handicapped persons/ Artificial Hearing Aids, Artificial Limbs, Audiometer, Braille writer, Braille Typewriter, Braille Shorthand Writer, Braille frame, Braille Instrument, Braille Thermometer, Braille Lactometer, Braille Barometer, Braille printing machine, Braille paper, Braille books, Braille slate and Braille watch, Crutches and calipers for disabled persons, Speech trainer, Tricycle used by disabled persons, Wheeled chair used by disabled persons.</p>	

3.	Aquatic feed, poultry feed and cattle feed, including grass, hay and straw, gwar churi, gwar korma, supplement and husk of cereals and pulses, concentrates and additives and de-oiled cake.	
4.	Betal leaves	
5.	Books and periodicals and journals including maps charts and globe	
6.	Charcoal	
7.	Coarse grains namely maize, jowar, bajra and flour thereof.	
8.	Condoms and contraceptives	
9.	Cotton & silk yarn in hank	
10.	Charkha, Amber Charkha, Handlooms and their parts and accessories, Handloom fabrics and Gandhi Topi, All khadi garments/ goods and made ups.	
11.	Curd, Lussi, butter milk and separated milk.	
12.	Electrical energy	
13.	Earthen pot.	
14.	Fire wood except Casuarina and Eucalyptus timber; gobar ke kande.	
15.	Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder	
16.	Fresh plants, saplings and fresh flowers	
17.	Fishnet and Fishnet fabrics, fish seeds, prawn/shrimp seeds	
18.	Fresh vegetables and fruits	
19.	Garlic, ginger, dried vegetables e.g. kair, sangari but excluding chilies, when not sold in sealed containers.	
20.	All types of bangles (except those made from precious metals).	
21.	Human Blood & blood plasma	
22.	Indigenous handmade musical instruments, components and parts thereof	
23.	Kumkum, Bindi, Alta & Sindur, mahawar, mehendi leaves and its powder, kajal, surma, hair pins, hair band, hair clip (other than that of precious metals), rubber band, safety pin, Chutila	
24.	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs, livestock and animal hair	
25.	National flag	
26.	Organic manure	
27.	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt. rupee note & cheques.	
28.	Raw wool and waste thereof.	
29.	Semen including frozen semen	
30.	Slate and slate pencils	
31.	Silk worm laying cocoon & raw silk.	
32.	Tender green coconut and watery coconut.	
33.	Toddy, Neera and Arak	
34.	Bread (branded or otherwise) Excluding pizza bread	
35.	Salt (branded or otherwise)	
36.	Water other than aerated, mineral, distilled, medicinal, ionic,	

	battery, de-mineralized water and water sold in container.	
37.	Pappad, Bari and Mangori	
38.	Goods taken under customs bond for re-export after manufacturing or otherwise	
39.	Textile and fabric on which additional excise duty was leviable but exempted by the Government of India.	
40.	Tobacco on which additional excise duty was leviable but exempted by the Government of India.	
41.	Sugar on which additional excise duty was leviable but exempted by the Government of India.	
42.	Kirpan	
43.	Prasdam by religious institutions including mishri, makhana, batasha as part of prasad, panchamritam, namakatti and vibhuti.	
44.	Rakhi and Sacred thread, commonly known as yagyopavit, harmala (mala made of cotton / silk / zari yarn), mod, turra, kalangi and mangalsutra.	
45.	Religious pictures not for use as calendar and Panchang, and Idols of deities made of stone or marble.	
46.	Chalk stick, Takhti and unbranded school bags upto Rs. 200/-	
47.	Idols made of clay or plaster of paris and Clay lamps	
48.	Muddhas made of sarkanda, ban, moonj, phool buhari jhadoo and Unbranded broomsticks	
49.	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, kheel, murmura, poha and parched gram.	
50.	Husk including groundnut husk	
51.	Leaf plates and cups-pressed or stitched	
52.	Kites, manja and charkhi.	
53.	Kuttu, Singhara, Rajgira including atta thereof, Sanwakhya and Sabudana.	
54.	Loban, dhoop, handmade agarbatti, deepak, puja ki ghanti, shankh, roli and moli.	
55.	Handicrafts including blue pottery and puppets.	
56.	Seeds of grass, vegetables and flowers; seeds certified by the certification agency under the Seeds Act, 1966 (54 of 1966), when sold in sealed bags or containers.	
57.	Rajasthani audio / video music cassettes including CD and DVD.	
58.	Unbranded rubber / plastic / rexine Footwear having maximum retail price less than Rs.200/- per pair.	

**SCHEDULE II**  
[See sub-section (3) of section 8]  
**EXEMPTION TO PERSONS OR CLASS OF PERSONS**

S. No.	Category of person / Persons	Conditions, if any
1	2	3
1.	United Nations Organization and its constituent agencies.	
2.	Foreign Diplomatic Missions and their Diplomats.	
3.	Aviation turbine fuel to any Airlines establishing 'HUB' in the State.	One year from the date of commencement of HUB.

**SCHEDULE III**  
[See section 4]  
**GOODS TAXABLE AT 1%**

S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Bullion	1	
2.	Gold, silver and platinum ornaments.	1	
3.	Precious and semi-precious gems and stones, synthetic gems and stones (including kharad), pearls (whether real or cultured), agate and diamond.	1	

**SCHEDULE IV**  
(See section 4)  
**GOODS TAXABLE AT 4%**

S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Agriculture implements other than mentioned in Schedule-I.	4	
2.	All equipments for communications such as, private branch exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX) and components and part thereof	4	
3.	All intangible goods like copyright, patent, REP license etc.	4	
4.	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic.	4	
5.	All metal castings	4	

6.	All types of yarn other than cotton and silk yarn in hank and sewing thread and waste.	4	
7.	All utensils including pressure cookers/ pans except utensils made of precious metals.	4	
8.	Animal shoe nails	4	
9.	Appalam, vadam and vathal	4	
10.	Areca nut powder and betel nut	4	
11.	Article made of rolled gold and imitation jewellery	4	
12.	Atukulu	4	
13.	Bamboo	4	
14.	Bamboo matting	4	
15.	Bearings	4	
16.	Bed sheet, pillow cover and other textile made-ups.	4	
17.	Beedi leaves and Tendu leaves	4	
18.	Beehive	4	
19.	Beltings	4	
20.	Bicycles, tricycles, cycle rickshaws and parts, components, accessories, tyres and tubes thereof	4	
21.	Bio-fertilizers and Micronutrients also plant growth promoters and regulators, herbicides, rodenticide, insecticide, weedicide etc.	4	
22.	Bitumen	4	
23.	Bone meal	4	
24.	Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials)	4	
25.	Bukhari	4	
26.	Candles	4	
27.	Capital goods means plant and machinery including parts and accessories thereof.	4	
28.	Centrifugal, mono-bloc and submersible pump sets including hose-collar, hose-socket, hose-connector, hose-clip, hose-nipple, foot-valve and delta starter for water handling and parts thereof.	4	
29.	Chemical fertilizers and pesticides.	4	
30.	Chikon Products.	4	
31.	Clay including fireclay, fine china clay, ball clay	4	
32.	Coal tar	4	
33.	Coconut fibre	4	
34.	Coconut in shell and separated kernel of coconut other than kopra	4	
35.	Coffee beans and seeds, cocoa pod and beans, green tea leaf and chicory	4	
36.	Coir and Coir products excluding coir mattresses	4	
37.	Combs	4	



38.	Computer stationery	4	
39.	Cotton and cotton waste	4	
40.	Crucibles	4	
41.	Cups, glasses, plates, forks and spoons made of paper, plastic or thermocol.	4	
42.	Declared goods as specified in Section 14 of the Central Sales Tax Act., 1956	4	
43.	Drugs and medicines including vaccines, syringe and dressings medicated ointment produced under drugs licence, light liquid paraffin of IP grade.	4	
44.	Edible oils and oil cake	4	
45.	Electrodes	4	
46.	Embroidery or zari articles, that it to say, imi, zari, kasab, salma, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla,.	4	
47.	Exercise book, graph book, and laboratory note book	4	
48.	Feeding bottles, nipples	4	
49.	Ferrous and non-ferrous metals and alloys, non-metals, such as aluminum, copper, zinc and extrusions of those.	4	
50.	Fibres of all types and fibre waste.	4	
51.	Flour, Atta, Maida, Suji, Besan etc.	4	
52.	Fly ash	4	
53.	Fried grams	4	
54.	Gabba	4	
55.	Gur, jaggery and edible variety of rab gur	4	
56.	Gypsum	4	
57.	Hand pumps and spare parts and fittings	4	
58.	Handmade safety matches	4	
59.	Hawan samagri including agarbatti and sambrani.	4	
60.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower,	4	
61.	Honey	4	
62.	Hose pipe and fittings thereof	4	
63.	Hosiery goods	4	
64.	Bran of cereals.	4	
65.	I.T. products as specified in <b>Part-A</b> of this Schedule.	4	
66.	Ice	4	
67.	Incense sticks commonly known as agarbati, dhupkathi or dhupbati.	4	
68.	Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibre cable)	4	
69.	Industrial Inputs as specified in <b>Part-B</b> of this Schedule.	4	

70.	Insulators	4	
71.	Kangri	4	
72.	Kattha	4	
73.	Kerosene oil sold through PDS	4	
74.	Kerosene lamp / hurricane lantern, kerosene wick stove, kerosene pressure stove, petro-max pressure lamp, glass chimney and petro-max gas mantle and accessories and parts thereof.	4	
75.	Khandasari	4	
76.	Khoya/ Khoa	4	
77.	Knitting wool	4	
78.	Lai	4	
79.	Lac and chapadi.	4	
80.	Lignite	4	
81.	Lime, Lime stone, clinker and dolomite.	4	
82.	Linear Alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate	4	
83.	Loi	4	
84.	Mat locally known as madur, made wholly or principally of cypercus corymlosus known as gola mathi, madurkathi or cyperus.	4	
85.	Mat sticks and reed obtainable from Cyperus Kathi, mutha or Cyperus Malaccensis.	4	
86.	Medical equipment / devices and implants.	4	
87.	Mekhla Chaddar	4	
88.	Moulded plastic footwear , hawai chappals and straps thereof	4	
89.	Murmuralu, pelalu, atukulu	4	
90.	Newars	4	
91.	Non-mechanised boats	4	
92.	Nuts, bolts, screws, fasteners , Fitting for doors, window and furniture including (1) hinges-butt, piano, narrow, tee, handles for locks, furniture handles, furniture knobs, drawer channel, furniture fitting, furniture hinges, furniture catchers, (2) nails, revets, cotter pins, staples, panel pins, blue cut taks, hob nails, stars, studs, iron heels, bullock and horse shoes and nails, (3) chains of all kinds, (4) all kinds of metal sections, including slotted angles, shelves and accessories,(5) rods, rails, channels and curtain fittings,(6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers,	4	

	hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders, springs, magic eyes, trolley wheels, pulleys and holdfasts,(7)wire brushes, (8) wire mesh and metal mesh		
93.	Oil seeds	4	
94.	Ores and minerals excluding (i) all kinds of building stones (ii) marble and (iii) granite in all their forms.	4	
95.	Packing Material	4	
96.	Paddy, rice, wheat and pulses in whole grain, split or broken form.	4	
97.	Paper, newsprint, paper board and waste thereof	4	
98.	Pattu	4	
99.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes.	4	
100.	Pizza bread	4	
101.	Plantain leaves	4	
102.	Plastic granules, plastic powder, master batches and scrap	4	
103.	Porridge	4	
104.	Printed materials including diary, calendar etc.	4	
105.	Printing ink excluding toner and cartridges.	4	
106.	Processed meat, poultry and fish	4	
107.	Processed or preserved vegetables and fruits including fruit jam, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise)	4	
108.	Pulp of bamboo, wood and paper	4	
109.	Quandakari	4	
110.	Rail coaches, engines and wagons and parts thereof.	4	
111.	Rattan, reed (in Malayalam)	4	
112.	Readymade garments	4	
113.	Renewable energy devices and spare parts	4	
114.	Rice bran	4	
115.	River sand excluding bajari	4	
116.	Sabai grass and rope	4	
117.	Safety matches	4	
118.	Sattu	4	
119.	Sewing machines, its parts and accessories	4	
120.	Ship and other water vessels	4	
121.	Silk fabric excluding handloom silk fabric, not covered under Schedule I.	4	

122.	Sirali, bageshi, barroo, date leaves, baskets, handmade sooma and germa, made only of bamboo	4	
123.	Skimmed milk powder and UHT milk.	4	
124.	Solvent oils other than organic solvent oil.	4	
125.	Spectacles, parts and components thereof, contact lens and lens cleaner	4	
126.	Spices (when sold in unmixed form whether loose or in packages) including cumin seed, aniseed, turmeric, dry chilies, dhaniya, methi, ajwain, suwa, amchoor, asaliya, kathodi and hing (Asafoetida).	4	
127.	Sports goods excluding apparels and footwear	4	
128.	Stainless Steel sheets	4	
129.	Starch and sago	4	
130.	Sugar not covered under Schedule I.	4	
131.	Sweetmeat (Deshi)	4	
132.	Tamarind, tamarind seed and powder	4	
133.	Tapioca	4	
134.	Tea	4	
135.	Textile and fabrics not covered under Schedule I.	4	
136.	Tobacco not covered under Schedule I.	4	
137.	Tools	4	
138.	Toys excluding electronic toys	4	
139.	Tractors including parts, accessories and tyre-tube thereof.	4	
140.	Transformers	4	
141.	Transmission towers	4	
142.	Umbrella, garden umbrella and parts thereof	4	
143.	Unprocessed green leaves of tea	4	
144.	Used cars.	4	
145.	Vanaspati (Hydrogenated Vegetable Oil) and Deshi Ghee	4	
146.	Vegetable oil including gingili oil and bran oil	4	
147.	Wet dates	4	
148.	Willow vicker	4	
149.	Wooden crates	4	
150.	Writing Ink	4	
151.	Writing Instruments, geometry boxes, colour boxes, crayons and pencil sharpeners	4	
152.	Gulkand and gulabjal	4	

**Part-A**  
(See S. No. 65 of Schedule IV)  
**GOODS UNDER CATEGORY OF IT PRODUCTS**

S. No.	Description of Goods	Rate of Tax %
1	Word processing machines, Electronic typewriters.	4
2	Electronic calculators	4
3	Computer system and peripherals, Electronic diaries	4
4	D C Micromotors, Stepper motors of an output not exceeding 37.5 watts.	4
5	Uninterrupted power supply (UPS)	4
6	Permanent magnets and articles intended to become permanent magnet (ferrites)	4
7	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and tele communication apparatus for carriage-current lien systems or for digital line systems; vedio phones.	4
8	Microphones, multimedia speakers, headphones, earphones and combines microphone/ speaker sets.	4
9	Telephone answering machines	4
10	Prepared unrecorded media for sound recording or similar recording of other phenomena including Compact Disc (CD) and Digital Versatile Disc (DVD)	4
11	IT software on any media.	4
12	Transmission appartus other than apparatus for radio broadcasting or TV broadcasting, Transmission apparatus incorporating reception apparatus, cellular telephones.	4
13	Radio communication receivers, Radio Pagers.	4
14	Aerials and antennas.	4
15	LCD Panels, LED panels.	4
16	Electrical capacitors fixed, variable or adjustable (pre-set).	4
17	Electrical resistors (including rheostats and potentiometers) other than heating resistors	4
18	Printed Circuits	4
19	Switches, Connectors and Relay for up to 5 amps at voltage not exceeding 250 volts, electronic fuses	4
20	Data / Graphic Display Tubes other than TV Picture tubes.	4
21	Diodes, transistors & similar semi-conductor device, photo sensitive semi conductor devices, including photo voltaic cells whether or not assembled in modules or made-up in to panels; light emitting diodes; mounted piezo -electric crystals	4
22	Electronic Integrated Circuits and Micro assemblies	4
23	Signal Generators	4
24	Optical fibre cables and joining kits and joining materials thereof	4
25	Optical fibre and optical fibre bundles and joining kits and joining materials thereof	4

26	Liquid Crystal Devices, flat panel display devices.	4
27	Cathode Ray Oscilloscopes, Spectrum analysers, Cross talk meters, gain measuring instruments, distortion factor meters, psophometres, network and logic analysers and Signal analysers.	4
28	Parts of 1 to 27 above.	4

**Part-B**

(See S. No. 69 of Schedule IV)

**GOODS UNDER CATEGORY OF INDUSTRIAL INPUTS**

S.No	Description of Goods	Rate of Tax %
1.	Animal (including fish)fats, oils, crude, refined or purified	4
2.	Glycerol, crude, glycer of waters and glycerol lyes.	4
3.	Vegetable waxes (other than triglycerides) bees wax, other insect waxes and supermaceti, whether or not refined or coloured	4
4.	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vaccum or in inert gas	4
5.	Liquid glucose (non-medicinal), Dextrose Syrup	4
6.	Denatured ethyl alcohol of any strength	4
7.	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with manganese content of 20% or more, calculated on dry weight	4
8.	Copper ores and concentrates	4
9.	Nickel ores and concentrates	4
10.	Cobalt ores and concentrates	4
11.	Aluminium ores and concentrates	4
12.	Lead ores and concentrates	4
13.	Zinc ores and concentrates	4
14.	Tin ores and concentrates	4
15.	Chromium ores and concentrates	4
16.	Tungsten ores and concentrates	4
17.	Uranium or thorium ores and concentrates	4
18.	Molybdenum ores and concentrates	4
19.	Titanium ores and concentrates	4
20.	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates	4
21.	Precious metal ores and concentrates	4
22.	Other ores and concentrates	4
23.	Granulated slag (slag sand) from the manufacture of iron or steel.	4
24.	Benzole	4
25.	Toluole	4
26.	Xylol	4
27.	Napthalene	4
28.	Phenols	4
29.	Creosole oils	4
30.	Normal Paraffin	4
31.	Butadine	4

32.	Fluorine, Chlorine, Bromine and Iodine.	4
33.	Sulphur, sublimed or precipitated, colloidal Sulphur	4
34.	Carbon (carbon black & other forms of carbon not elsewhere specified or included)	4
35.	Hydrogen, rare gases other than non-metals	4
36.	Alkali or alkaline earth metals, rare earth metals, scandium and yttrium, whether or not intermixed or interalloyd, mercury.	4
37.	Hydrogen chloride (hydrochloric acid), chlorosulphuric acid.	4
38.	Sulphuric acid and anhydrides thereof, Oleum	4
39.	Nitric acid, Sulphonitric acids	4
40.	Diphosphorous pentoxide, phosphoric acid and polyphosphoric acids.	4
41.	Oxides of boron, boric acids.	4
42.	Halides and halide oxides of non-metals	4
43.	Sulphides of non-metals, commercial phosphorus trisulphide	4
44.	Ammonia, anhydrous or aqueous solution.	4
45.	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) peroxides of sodium or potassium.	4
46.	Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of Strontium or Barium	4
47.	Aluminium hydroxide	4
48.	Chromium oxides and hydroxides.	4
49.	Manganese oxides.	4
50.	Iron oxides and hydroxides	4
51.	Cobalt oxides and hydroxides commercial cobalt oxides.	4
52.	Titanium oxides.	4
53.	Lead oxides, Red lead and Orange lead	4
54.	Hydrazine & hydroxylamine and their inorganic salts other inorganic bases, other metal oxides, hydroxides and peroxides.	4
55.	Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.	4
56.	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides.	4
57.	Bleach liquid, Bleaching powder, sodium hypochlorides	4
58.	Chlorates and perchlorates, Bromates and Perbromates, Iodates and periodates.	4
59.	Sulphides, Polysulphides.	4
60.	Dithionites and sulfoxylates.	4
61.	Sulphites, thiosulphates	4
62.	Sodium sulphates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Ammonium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate	4
63.	Nitrites and Nitrates	4
64.	Phosphinates (hypophosphites.), phosphonates (phosphites); and polyphosphates	4
65.	Carbonates, peroxocarbonates (percarbonates), commercial	4

	ammonium carbonates containing ammonium carbanate.	
66.	Cyanides, cyanide oxides and complex cyanides.	4
67.	Fulminates, cyanates and thiocyanates	4
68.	Silicates, commercial alkali metal, silicates or sodium, sodium metasilicates, sodium metasilicates of Potassium, Magnesium Trisilicate	4
69.	Borates, peroxoborates (perborates)	4
70.	Sodium bichromate	4
71.	Sodium dichromate.	4
72.	Potassium dichromate.	4
73.	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) & their compounds	4
74.	Isotopes other than those mentioned at Serial No. 73 above and compounds inorganic or organic of such isotopes,	4
75.	Compounds, inorganic or organic of rare earth metals, or yttrium or of scandium or of mixtures of these metals.	4
76.	Hydrogen peroxide	4
77.	Phosphides, whether or not chemically defined excluding ferrophosphorus.	4
78.	Silicon carbides	4
79.	Calcium carbides.	4
80.	Ethylene, Propylene,	4
81.	Cyclic Hydrocarbons.	4
82.	Halogenated derivatives of Hydrocarbons.	4
83.	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons whether or not halogenated.	4
84.	Methanol	4
85.	Di- Ethylene Glycol, Mono-Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.	4
86.	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives,	4
87.	Halogenated, sulphonated nitrated or nitrosated derivatives of phenols or phenol alcohols.	4
88.	Ethers, ether alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) & their halogenated	4
89.	Expoxides, epoxyalcohols, epoxyphenols & epoxyethers, with a three membered ring and their halogenated sulphonated,	4
90.	Ethylene Oxide	4
91.	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated nitrosated	4
92.	Aldehydes whether or not with other oxygen function, cyclic polymers of aldehydes. Paraformaldehyde.	4
93.	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of Serial No. 92 above	4
94.	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated	4
95.	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic	4



	acids, their anhydrides, halides, peroxides and peroxyacids	
96.	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated derivatives.	4
97.	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacid their halogenated	4
98.	Phosphoric ester and their salts, including lactophosphates, their halogenated, sulphonated nitrated or nitrosated derivatives.	4
99.	Esters of other inorganic acids (excluding ester of hydrogen halides) and their salts, their halogenated sulphonated nitrated.	4
100.	Amine-function compounds	4
101.	Oxygen- function amino-compounds.	4
102.	Quaternary ammonium salts and hydroxides, lecithins and other phosphoaminolipids.	4
103.	Carboxamide-function compounds, amide-function compounds of carbonic acid.	4
104.	Carboxamide-function compounds including saccharin and its salts and imine function compounds.	4
105.	Nitrile-function compounds.	4
106.	Diazo-, Azo- or azoxy-compounds.	4
107.	Organic derivatives of hydrazine or of hydroxylamine.	4
108.	Organo-sulphur compounds.	4
109.	Ethylene Diamine Tetra Acetic Acid, Nitriilo Triacetic acid and their derivatives.	4
110.	Heterocyclic compounds with oxygen heteroatom(s) only.	4
111.	Heterocyclic compounds with nitrogen heteroatom(s) only.	4
112.	Nucleic acids and their salts, other heterocyclic compounds.	4
113.	Sulphonamides.	4
114.	Glycosides, natural or reproduced by synthesis and their salts, ethers esters and other derivatives.	4
115.	Vegetable alkaloids natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	4
116.	Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives, excluding catechu or gambiar	4
117.	Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural excluding catechu or gambiar	4
118.	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black) excluding catechu or gambiar	4
119.	Synthetic organic colouring matter whether or not chemically defined, preparations based on synthetic organic colouring matter, excluding catechu or gambiar	4
120.	Colour lakes and preparation based on colour lakes.	4
121.	Master Batches, other colouring matter including ultra marine blue	4
122.	Textile Finishing agents. Textile Printing Binder-PVC Copolymer. Textile Non-woven binder-PVA copolymer. Lamination emulsion-PVA copolymer. Packaging emulsion-PVA copolymer. Sticker Emulsion-PVA copolymer. Binder for water based paint-PVA	4

	copolymer	
123.	Prepared pigments and all their derivatives	4
124.	Glass frit and other glass in the form of powder granules or flakes.	4
125.	Prepared driers.	4
126.	Pigments(including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints(including enamels), stamping foils.	4
127.	Casein, Caseinates and other case in derivatives casein glues.	4
128.	Enzymes, prepared enzymes not elsewhere specified or included.	4
129.	Artificial graphite, colloidal or semi-colloidal graphite, preparation based on graphite or other carbon in the form of pastes	4
130.	Activated Carbon, Activated natural mineral products, animal black, including spend animal black	4
131.	Residual lyes from manufacturing of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonate	4
132.	Gums and turpentine oil	4
133.	Rosin and resin acids and derivatives, thereof, rosin spirit and rosin oils, run gums.	4
134.	Wood tar, wood tar oils wood creosote, wood naptha vegetable pitch brewere pitch and similar preparation based on resin acid.	4
135.	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products & preparations of a kind used in the textile, papers, leather or like industries	4
136.	Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included antioxidising preparations and other compounds stablizers for rubber and for plastics.	4
137.	Reducers and blanket wash/roller wash used in the printing industry.	4
138.	Reaction initiators, reaction accelerators and catalytic preparations not elsewhere specified or included.	4
139.	Mixed alkybenzenes & mixed alkyl naphthalenes.	4
140.	Chemical elements doped for use in electronics in the form of discs, wafers or similar forms chemical compounds doped for use in electronics	4
141.	Industrial monocarboxylic fatty acids, acid oils from refining industrial fatty alcohols.	4
142.	Retarders used in the printing industry	4
143.	LLDPE / LDPE	4
144.	HDPE	4
145.	Polymers of propylene in primary forms	4
146.	PVC (Poly Vinyl Chloride)	4
147.	Acrylic polymers in primary forms	4
148.	Polyacetals, other polyethers and epoxide resin, in primary forms, polycarbonates, alkyd resins, polyalkylesters & polyesters.	4
149.	Polyethylene Terephthalate chips	4

150.	Polymides in primary forms.	4
151.	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms	4
152.	Silicons in primary forms	4
153.	Petroleum resins, coumarone-indene resins, polyperpenes, polysulphides, polysulphones.	4
154.	Cellulose and its chemical derivatives & cellulose ethers, not else where specified in primary forms.	4
155.	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemicals)	4
156.	Ion-exchangers based on polymers in primary forms.	4
157.	Self-adhesive plates, sheets, film, strip of plastics whether or not in rolls.	4
158.	Thermocol	4
159.	Flexible plain films.	4
160.	Articles for packing of goods of plastics namely crates, containers, carboy bottles, jars, jerry cans, stoppers, lids, caps, but not including insulated wares and such other items used at the time of sale for the convenience of the customers including carry bags.	4
161.	Natural rubber, balata gutta percha guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	4
162.	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips, mixtures of any products	4
163.	Reclaimed rubber, in primary forms or in plates, sheets or strips.	4
164.	Compounded rubber, univalcanised, in primary forms or in plates, sheets or strip, other than unvulcanised rubber.	4
165.	Mechanical wood pulp, chemical wood pulp, semi chemical wood pulp & pulps of other fibrous cellulosic materials.	4
166.	Cartons (including flatened or folded cartons), boxes (including flattened or folded boxes), cases, bags, packing container; of paper, paper board, whether in assembled or unassembled conditions.	4
167.	Paper printed labels, paperboard printed labels.	4
168.	Paper self-adhesive tape and printed wrappers used for packing.	4
169.	Partially orient yarn, polyester texturised yarn and waste thereof.	4
170.	Polyster staple Fibre & Polyster Staple Fibre Fill.	4
171.	Polyester Staple Fibre waste.	4
172.	Sacks and bags, of a kind used for packing of goods of jute, or of other textile base fibres.	4
173.	Carboys, bottles, jars, phials of glass, of a kind used for the packing goods, stoppers, lids and other closures, of glass.	4
174.	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, seals.	4
175.	Ferro alloys	4
176.	Zinc Oxide	4
177.	Jute Yarn, Jute Cloth, Jute twine and Jute sheets	4
178.	PP / HDPE Woven sacks, PP / HDPE Fabrics	4
179.	Hessain cloth	4

180.	Camphor	4
181.	Woven Label Tapes	4
182.	Empty cylinders of LPG	4
183.	Natural Gas in Liquefied state (except LPG, propane and Butane)	4
184.	Synthetic flavoring essences	4
185.	Naphtha	4
186.	China Clay	4
187.	Rubber Process Oil	4
188.	Liquified Chlorine	4
189.	Furnace Oil	4
190.	Petroleum Coke	4
191.	Laterite	4
192.	Silica Sand	4
193.	Red Ocher	4
194.	Felsphar	4
195.	Chalk Powder	4
196.	Hydrated Lime	4
197.	Quartz Powder	4
198.	Sodium Fypo Chlorite	4
199.	Carbon Tapping Electrode	4
200.	Carbon Catalyst	4
201.	Sodium Hydroxide	4
202.	Acetylene Gas	4
203.	Non -Edible Oil (other than hair oils)	4
204.	Soapstone	4
205.	Residual Furance Oil	4
206.	HydroSulphite of Soda	4
207.	Sodium Bicarbonate	4
208.	Dyes & Dyestuffs excluding 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, double boiled linseed oil, thinners, all kind of paint removers and all kinds of wall papers.	4
209.	Gwar seed, gwar refined dal or split, gwar gum powder, Dhencha and Punwad	4
210.	Threads including fire resistance thread	4
211.	Wooden Heel	4
212.	Buttons,Elastics, Zip, Zip Fastners, foam, Nylon Tape and Lace	4
213.	Antisatic Insole	4
214.	Barely Malt	4
215.	P.U.Foam sheet	4
216.	Marble and granite Block	4
217.	Rough Kota Stone of thickness more than 55mm.	4
218.	Stainless steel ingots, billets, blooms, flats, flat bars, patta and circles.	4

219.	Rectified spirit	4
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**SCHEDULE V**  
(See section 4)  
**GOODS TAXABLE AT 12.5%**

S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Goods not covered in any other Schedule under the Act or under any notification issued under section 4 of the Act.		

**SCHEDULE VI**  
(See section 4)  
**GOODS TAXABLE AT SPECIAL RATES**

S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Foreign liquor	20	
2.	High and Light Speed Diesel Oil	20	
3.	Molasses	20	
4.	Aviation spirit	28	
5.	Petrol	28	
6.	Bhang	50	
7.	Opium.	50	

This shall have effect from April 1, 2006.

[No.F.12(63)FD/TAX/2005-158]

By Order of the Governor,

(Subir Kumar)

Deputy Secretary to Government

**FINANCE DEPARTMENT**  
**TAX DIVISION**

**NOTIFICATION**  
**Jaipur, March 31, 2006**

S.O. 459.? In exercise of the powers conferred by sub-section (3) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State

Government hereby notifies, that the tax payable by the dealer who has exercised option for payment of tax under sub-section (2) of section 3 of the Act, shall be levied at the rate of 1 %.

This shall have effect from April 1, 2006.

[No.F.12(63)FD/TAX/2005-159]

By Order of the Governor,

**(Subir Kumar)**

Deputy Secretary to Government

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION  
Jaipur, March 31, 2006**

**S.O.460.?** In exercise of the powers conferred by section 9 of the Rajasthan Tax on Entry of Goods into Local Areas Act, 1999 (Rajasthan Act No.13 of 1999), and in supersession of this Department's Notification No. F.12 (20) FD / Tax / 2005-211 dated 24.03.2005 and No.F.12(14)FD/Tax/2006-138 dated 08.03.2006, the State Government hereby exempts from the tax payable under the said Act, in respect of the goods mentioned in the List given below on the condition that the tax leviable under the Rajasthan Value Added Tax Act, 2003, in respect of these goods has been paid in the State.

**LIST**

<b>S.No.</b>	<b>Description of goods</b>
1.	Stainless steel ingots, billets, blooms, flats and flat bars.
2.	Tin plate.
3.	Oilseed (excluding Til), and edible oil for manufacturing or refining.
4.	X-ray apparatus and equipments, medical imaging, diagnostic and therapeutic equipments.
5.	Wind mills and their accessories.
6.	Opium (other than lanced poppy head).
7.	Suji and flour.
8.	Gwar whether whole or splitted including dal whether refined or not and gwar gum.
9.	Optical fibre cable and Polyethylene Insulated Jelly Filled Telecommunication (PIJF) cables.
10.	All kinds of industrial fuels including petrol, gasoline, High speed diesel oil, Superior Kerosene Oil, LPG (including toluene, propene, butylene, butadine, ethylene, oxylene, mix-xylene, benzene), ATF (Aviation turbine fuel), Furnace oil, haxene (solvent oil), Naphtha, Lubricant (including lube oil, transformer oil greases), 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, Matloye acetate, Remax, Revive, C-9 known by whatever name.
11.	Light diesel oil.
12.	All kinds of non-alcoholic drinks and beverages.
13.	Ice-cream.
14.	Tyres and tubes and flaps of two wheeler, three wheeler and four wheeler motor vehicles, or motor vehicles with more than four wheels, of jeep trailers.
15.	Coffee, cocoa.
16.	Wireless reception instruments and apparatus, radios and radio gramophones, television, V.C.R., V.C.P., tape-recorders, transistors and parts and accessories thereof.
17.	All kinds of electrical and electronic goods including electronic meters, FAX Machines, ATM, SIM cards and Smart Cards; and their parts and accessories.
18.	Aluminum structurals, steel fabrication items including G.S. Stay Sets, insulators, pin insulators, switch fuse units and isolators.
19.	All kinds of telephone and parts thereof.
20.	Television sets, washing machine, microwave oven.
21.	Lubricants.
22.	All kinds of paper and paper products including exercise books.
23.	HDPE bags and plastic bags & sacks.
24.	ACSR Conductors.
25.	Transformers.
26.	Hand pumps, their parts and accessories.
27.	Computers and their accessories.
28.	Dyes and dye-stuffs, textile auxiliaries including chemicals used in textile processing and starch.
29.	Photocopiers.
30.	Hydraulic Excavators (earth moving and mining machinery), mobile cranes and hydraulic dumpers.
31.	Cement.
32.	Bitumen.
33.	Generating sets.
34.	Tin Containers.
35.	Explosives.
36.	A.C. Pressure pipes.
37.	Steel structurals and steel bars including Thermo-mechanically Treated Steel bars (TMT)..
38.	Salt petre, gun powder, potash and explosives.
39.	All types of sanitary goods & fittings, pipes & and pipe fittings.
40.	Ceramic and glazed tiles.
41.	Glass and glass sheets.
42.	Pan Masala (not zarda mixed).
43.	Weigh-bridges.
44.	Lifts and elevators.
45.	Marble cutting tools, gangsaw, diamond bit.

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46.	Photographic films & photographic paper.
47.	All kinds of fire arms including parts and accessories thereof.
48.	Lottery tickets.

[No.F.12(63)FD/Tax/2005-160]

By Order of the Governor,

**(Subir Kumar)**

Deputy Secretary to Government

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31, 2006**

S.O. 461.? In exercise of the powers conferred by section 39 of the Rajasthan Finance Act, 2006 (Rajasthan Act No. 5 of 2006), the State Government hereby specifies the class of lands and rate of tax payable for each year, under chapter VII of the said Act, in respect of such class of lands as follows: -

<b>Class of Lands</b>	<b>Rate of Tax (In %)</b>
Land measuring four Hectares or more held by a person	5% of the market value of the land or Rs. 1/- per Sq. Mtr., whichever is lower.

[F.12(14)FD/Tax/2006-161]

By order of the Governor,

**(Subir Kumar)**

Dy. Secretary to the Govt.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31, 2006**

S.O. 462.? In exercise of the powers conferred by clause (b) of section 38 of the Rajasthan Finance Act, 2006 (Rajasthan Act No. 5 of 2006), the State Government hereby appoints all Sub-Registrars, appointed under section 6 of the Registration Act, 1908 (Central Act No. 16 of 1908), as Assessing Authority for the purpose of Chapter VII of the said Act for their respective jurisdiction.

F.12(14)FD/Tax/2006-162]

By order of the Governor,

**(Subir Kumar)**

Dy. Secretary to the Govt.



**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31, 2006**

S.O. 463.? In exercise of the powers conferred by clause (a) of section 38 of the Rajasthan Finance Act, 2006 (Rajasthan Act No. 5 of 2006), the State Government hereby appoints all Deputy Inspector General of Registration, appointed under the Registration Act, 1908 (Central Act No. 16 of 1908) or rules made there under, as Appellate Authority for the purpose of chapter VII of the said Act, for their respective jurisdiction.

[F.12(14)FD/Tax/2006-163]  
By order of the Governor,

**(Subir Kumar)**  
Dy. Secretary to the Govt.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31, 2006**

S.O. 464.? In exercise of the power 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 in this department's notification No. F.4(12)FD/Tax Div/2001-27 dated 29.3.2001(as amended from time to time), namely:-

**AMENDMENT**

In the said notification for the existing expression "31.3.2006 or the date on which the Rajasthan Value Added Tax Act, 2003 comes into force, whichever is earlier" shall be substituted by the expression "31.3.2007".

[F.12(63)FD/Tax/2005-164]  
By order of the Governor,

**(Subir Kumar)**  
Deputy Secretary to Govt.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31, 2006**

S.O. 465.? In exercise of the power 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 in this department's notification No. F.4(1)FD/Tax Div/2000-292 dated 30.3.2000 (as amended from time to time), namely:-

**AMENDMENT**

In the said notification for the existing expression "31.3.2006 or the date on which the Rajasthan Value Added Tax Act, 2003 comes into force, whichever is earlier" occurring after the expression "in force up to" and before the punctuation mark "." shall be substituted by the expression "31.3.2007".

[F.12(63)FD/Tax/2005-165]  
By order of the Governor,

**(Subir Kumar)**

Deputy Secretary to Govt.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March, 2006**

S.O. 466.? In exercise of the power 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 in this department's notification No. F.4(58)FD/Tax Div/98 -126 dated 2.1.2002 (as amended from time to time), namely:-

**AMENDMENTS**

In the said notification for the existing expression "31.3.2006 or the date on which the Rajasthan Value Added Tax Act, 2003 comes into force, whichever is earlier" occurring after the expression "in force up to" and before the punctuation mark "." shall be substituted by the expression "31.3.2007".

[F.12(63)FD/Tax/2005-166]  
By order of the Governor,

**(Subir Kumar)**

Deputy Secretary to Govt.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31, 2006**

S.O. 467.? In exercise of the power 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 in this department's notification No. F.4(30)FD/Tax Div/2002-152 dated 22.3.2002 (as amended from time to time), namely:-

**AMENDMENT**

In the said notification for the existing expression "31.3.2006 or the date on which the Rajasthan Value Added Tax Act, 2003 comes into force, whichever is earlier," occurring after the expression "rate of 1% up to" and before the expression, "on the condition of furnishing " shall be substituted by the expression "31.3.2007,".

[F.12(63)FD/Tax/2005-167]

By order of the Governor,

**(Subir Kumar)**

Deputy Secretary to Govt.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31, 2006**

S.O. 468.? In exercise of the power conferred by section 9 of the Rajasthan Tax on Entry of the goods into Local Area Act , 1999 (Rajasthan Act No. 13 of 1999), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this department's notification No. F.4(12)FD/Tax Div/2001-106 dated 12.11.2001(as amended from time to time), namely:-

**AMENDMENTS**

In the said notification for the existing expression "31.3.2006 or the date on which the Rajasthan Value Added Tax Act, 2003 comes into force, whichever is earlier," occurring after the expression "between 1.10.2001 to" and before the expression "payable by" shall be substituted by the expression "31.3.2007,".

[F.12(63)FD/Tax/2005-168]

By order of the Governor,

**(Subir Kumar)**

Deputy Secretary to Govt.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31, 2006**

S.O. 469.? In exercise of the power 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 in this department's notification No. F.4(12)FD/Tax Div/2001-28 dated 29.3.2001 (as amended from time to time), namely:-

**AMENDMENTS**

In the said notification for the existing expression "31.3.2006," shall be substituted by the expression "31.3.2007,".

[F.12(63)FD/Tax/2005-169]  
By order of the Governor,

**(Subir Kumar)**  
Deputy Secretary to Govt.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION**

**Jaipur, March 31, 2006**

S.O. 470.? In exercise of the power conferred by sub-section (2) of section 7 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Rajasthan Act No. 24 of 1957), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this department's notification No.F.4(4)FD/Tax-Div/99-249 dated 13.11.1999 (as amended from time to time); namely:-

**AMENDMENT**

In the said notification for the existing expression "31.3.2006," the expression "31.3.2007," shall be substituted.

[F.12(63)FD/Tax/2005-170]  
By order of the Governor,

**(Subir Kumar)**  
Deputy Secretary to Govt.

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION  
Jaipur, March 31<sup>st</sup>, 2006**

S.O. 471.? In exercise of the powers conferred by sub-section (3) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003) and by section 9 of the Central Sales Tax Act, 1956, the State Government hereby notifies that the industrial units mentioned in clause (1) shall be allowed to defer the payment of tax payable by them to the extent, in the manner and for the period as specified hereunder:

- (1) An industrial unit availing the benefit of exemption from tax under Sales Tax Incentive Scheme for Industries, 1987 (RST & CST) or Sales Tax New Incentive Scheme for Industries, 1989 (RST & CST) or the Rajasthan Sales Tax / the Central Sales Tax Exemption Scheme for Industries, 1998 or any specific notification issued with reference to these schemes by the Government from time to time (hereinafter referred to as Old Schemes), shall be eligible to avail the proportionate benefit under this notification. In such cases the cumulative benefit of exemption of tax already availed of and the benefit of deferment to be allowed under this notification shall not exceed the quantum of exemption sanctioned under the Old Scheme(s).
- (2) The unit may opt for the deferment benefits under this notification by submitting an application to the Assessing Authority in Form-A appended to this notification.
- (3) The Assessing Authority, after verification of the facts mentioned in the application and on being satisfied, shall issue Certificate of Eligibility in Form-B appended to this notification.
- (4) An industrial unit shall be allowed to defer the payment of tax on sales made within the State or in the course of inter-State trade or commerce, of the goods for which the Eligibility Certificate was issued under the Old Schemes.
- (5) The remaining eligible period under the Old Schemes as on the date of submission of the application completed in all respects, shall be extended equal to the remaining eligible period subject to a maximum period of five years.
- (6) The percentage of deferment of tax in the extended period shall be equal to the extent of the percentage of deferment of tax in the year immediately preceding such extension.
- (7) The unit shall pay the deferred tax of a quarter within a period of fifteen days of the end of the corresponding quarter after seven years without interest.
- (8) In case any such payment of deferred tax is not made in time, the total outstanding deferred amount as on the date of such default shall be recoverable immediately as arrears of land revenue along with interest from the first day of default of such payment. In such cases the deferment benefit under this notification may be withdrawn with the prior approval of Commissioner.
- (9) The industrial unit availing the benefit under this notification shall be eligible to issue Value Added Tax Invoice and to claim Input Tax Credit subject to the provisions of section 18.
- (10) The deferred tax for each tax period shall be adjusted against the balance amount of Eligible Fixed Capital Investment.

- (11) Where Input Tax Credit exceeds Output Tax for a tax period, it shall be carried forward to the next tax period(s).
- (12) The tax deferred under this notification shall be deemed to be a loan.
- (13) The units covered under the old schemes would be entitled to benefit of this notification only when it opts for deferment of tax both under the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956.
- (14) All other terms and conditions of the Old Schemes not inconsistent with the provisions of the Rajasthan Value Added Tax Act, 2003 or rules made thereunder and not covered under this notification, shall be applicable *mutatis - mutandis* to the unit availing deferment benefit under this notification.
- (15) The Certificate of Eligibility is liable to be amended/revoked cancelled, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.
- (16) This notification shall come into force on 1<sup>st</sup> day of April, 2006.

**Form-A****Application for issue of Certificate of Eligibility for Deferment of tax**

(Under The Rajasthan Value Added Tax Act, 2003 and / or The Central Sales Tax Act, 1956)

To

.....(Assessing Authority)

1	Name of the applicant	
2	Name and style under which the applicant carries on business	
3	Status of the applicant (Proprietor/ Partner/ Director/ Business Manager/ Other)	
4	Principal place of business	
5	Branches, if Any	
6	Registration No. (TIN)	
7	Name of the Goods manufactured	
8	Name of the Old Scheme / Notification	
9	<b>Basis of eligibility :</b> New Industrial Unit/ Expansion/Diversification / Sick Industrial Unit/ Specific Notification (Copy enclosed)	
10	Eligible Fixed Capital Investment (EFCI)	
	<b>a. Sanctioned amount:</b>	
	<b>b. Amount availed up to the date of application :</b>	
	<b>c. Balance amount as on date of application:</b>	

11	<b>Extent of the Percentage of exemption from total tax liability</b> (Such as 100% in Ist Year, 90% in IInd Year or 75% ..... etc.)	
12	<b>Period of Eligibility</b>	
	As shown in Eligibility Certificate	Years ..... Date From ..... To .....
	Exhausted up to the date of Application	Years ..... Date From ..... To .....
	Balance as on date of application	Years ..... Date From ..... To .....
13	Eligible Period as per this notification (Balance period doubled subject to maximum increase of 5 years)	Years ..... Date From ..... To .....

**Declaration**

1. I/We have been allowed benefit of exemption from tax under the scheme ...../ Notification No. ....  
**Dated ..... issued by the Government of Rajasthan and an Eligibility Certificate No. .... Dated .....  
(self attested copy enclosed) has been issued to me / us.**
2. I/We declare that this Eligibility Certificate/ eligibility has not been cancelled/ withdrawn/ suspended/ revoked and is valid on date of submission of the application.
3. I/We hereby opt for the deferment benefits under notification No. .... dated.....
4. I/We have not been penalized for the offence of avoidance or evasion of tax or no case of avoidance or evasion of tax is pending against me/ us as on date.
5. I/We hereby undertake that I/We shall abide by the provisions of the Rajasthan Value Added Tax Act, 2003/ Central Sales Tax Act, 1956 and the general/ specific terms and conditions contained in the relevant notification(s) issued from time to time in this behalf.

**Signature of the Applicant(s)**  
**Status**

**Verification**

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

**Place:**

Date:

**Signature of the Applicant(s)**

Status

Enclosures

1. Self Attested copy of Eligibility Certificate
2. Copy of Notification No..... dated.....

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**Acknowledgement**

It is hereby acknowledged that M/s.....  
has submitted application for issue of certificate of eligibility for deferment of tax under  
notification No. .... dated..... on ..... (date).

A. The application is complete in all respects as required by the notification/

Or

B. The following information / documents have not been furnished-

- 1.
2. ....

Signature of the receiving Official

Place:

Name :

Date:

Designation :

Countersigned by the  
Assessing Authority with Seal  
Name :

**Form- B**  
**CERTIFICATE OF ELIGIBILITY**  
**Deferment under the Rajasthan Value Added Tax Act, 2003 and / or**  
**the Central Sales Tax Act, 1956**

S. No.	Description	Particulars
1.	Book No.	
2.	Serial No.	
3.	Name of the applicant with status	
4.	Name and style of the business with full address	
5.	Registration No. (TIN)	
6.	Principal place of business with full address including details of branches, if any	
7.	Basis for eligibility (a) New Industrial Unit (b) Expansion (c) Diversification (d) Sick Industrial Unit (e) Specific Notification	No. _____ Date: _____
8.	Extent of eligibility (a) Percentage of deferment of tax liability (b) Quantum of deferment of sales tax in terms of EFCI (c) Balance eligible amount	.....% of tax liability .....% of EFCI Rs. in figures _____ Rs. in words _____
9.	Period a) Exemption under Old Scheme	Valid from _____ to _____



	b) Period exhausted up to the date of submission of application	.....
	c) Remaining period available under the Old Scheme	..... Year..... from_____ to _____
	d) Period of Extension	
10.	Validity period of this Certificate as per clause 6 of the notification.	from_____ to _____

**Note: This certificate is liable to amendment / revocation, if obtained by misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notifications.**

Place:  
Date:

Signature  
Name :  
Designation :

[F.12(63)FD/Tax/2005-171]  
By order of the Governor,

**(Subir Kumar)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION  
Jaipur, March 31<sup>st</sup>, 2006**

S.O.472.? In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003, the State Government hereby directs that tax under section 4 of the Act, in respect of sales of Aviation Spirit, High and Light Speed Diesel Oil, and Petrol, shall be payable at the first point in the series of sales by a registered dealer in the State of Rajasthan subject to the following conditions, namely.-

- (i) that the selling dealer shall issue invoice and not VAT invoice; and
- (ii) that against invoice and not against VAT invoice.

This shall have effect from April 1, 2006

[No.F.12(63)FD/Tax/2005-172]  
By Order of the Governor,

**(Subir Kumar)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION  
Jaipur, March 31<sup>st</sup>, 2006**

S.O. 473.? In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003, the State Government hereby directs that tax under section 4 of the Act, on the sales of Aviation Spirit, High and Light Speed Diesel Oil, and Petrol, shall be payable by the dealers registered in the name and style as M/s Indian Oil Corporation Ltd., M/s Bharat Petroleum Corporation Ltd., M/s Hindustan Petroleum Corporation Ltd. and M/s Indo-Burma Petroleum Corporation Ltd., at the point when such dealers make sales of the said goods to a dealer other than the aforesaid dealers for the first time in the State of Rajasthan.

This shall have effect from April 1, 2006

[No.F.12(63)FD/TAX/2005-173]  
By Order of the Governor,

**(Subir Kumar)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION  
Jaipur, March 31<sup>st</sup>, 2006**

S.O.474.? In exercise of the powers conferred by sub-section (4) of section 18 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby allows a dealer to claim input tax credit, in excess of 4% of the tax paid in the State on the purchase of goods: -

- (1) which are consigned outside the State by way of stock/branch/depot transfer, or
- (2) which are used as raw material in the manufacture of goods and such manufactured goods are consigned outside the State by way of stock/branch/depot transfer.

This shall have effect from April 1, 2006.

[No.F.12(63)FD/Tax/2005-174]  
By Order of the Governor,

**(Subir Kumar)**  
Deputy Secretary to Government

**FINANCE DEPARTMENT  
TAX DIVISION**

**NOTIFICATION  
Jaipur, March 31<sup>st</sup>, 2006**

S.O.475.? In exercise of the powers conferred by sub-section (7) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government, hereby notifies, drugs and medicines as mentioned at S.No. 43 of Schedule IV appended to the Act, to be the goods for which option can be exercised by a registered dealer who imports in to or manufacturers these goods in the State, to pay tax on maximum retail price (MRP) of such goods.

This shall have effect from April 1, 2006.

[No.F.12(63)FD/Tax/2005-175]

By Order of the Governor,

**(Subir Kumar)**

Deputy Secretary to Government