

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

Jaipur, dated: 13.07.2021

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.4(4)FD/Tax/2020-134 dated 20.02.2020, the State Government being of the opinion that it is expedient in the public interest so to do, hereby orders that the stamp duty chargeable on the instrument of transfer of immovable property of micro or small enterprise of manufacturing sector as defined in the Micro, Small and Medium Enterprises Development Act, 2006 (Central Act No. 27 of 2006), for the purposes of revival of such enterprise, shall be remitted if,-

- (i) possession of such micro or small enterprise has been taken over by the RIICO, RFC, Financial Institutions or banks under section 29 of the State Financial Corporation Act, 1951 (Central Act No. 63 of 1951) or section 13 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 (Central Act No. 54 of 2002), as the case may be, and sold to a new management; and
- (ii) Udyam Registration, Udyam Aadhar, Entrepreneur Memorandum-2 (EM-2) or any other relevant evidence regarding the category of the enterprise is submitted at the time of registration of such instrument:

Provided that this notification shall also be applicable on the instruments pending for registration or reference before Sub-Registrar or adjudication before Collector (Stamps) or other Courts but stamp duty already paid according to the provisions of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) shall not be refunded.

[No.F.2(97)FD/Tax/2010-41]

By order of the Governor,


(Tina Dabi)

Joint Secretary to the Government

Copy forwarded to the following for information & necessary action:-

1. Superintendent, Government Central Press, Jaipur for publication of this notification in part 4(c) of extra ordinary gazette along with a soft copy in CD. Kindly send 10 copies of this notification to this department and 20 copies alongwith bill to Inspector General, Registration & Stamps, Rajasthan, Ajmer. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Pr. Secretary to Hon'ble Chief Minister (Finance), Rajasthan, Jaipur.
3. Accountant General, Rajasthan, Jaipur.
4. Inspector General, Registration & Stamps, Rajasthan, Ajmer.
5. Commissioner, Industries Department.
6. PS to Pr. Secretary, Finance Department.
7. PS to Pr. Secretary, Law Department.
8. PS to Secretary, Finance (Revenue) Department.
9. Director, Public Relation Department, Rajasthan, Jaipur.
10. Technical Director, Finance (Computer Cell) Department, Secretariat, Jaipur.
11. Guard file.


Joint Secretary to the Government