

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

Jaipur, Dated: 28.09.2021

**NOTIFICATION**

In exercise of the powers conferred by clause (b) of sub-rule (1) and sub-rule (4) of rule 58 of the Rajasthan Stamp Rules, 2004, the State Government hereby makes the following amendments in this department's notification number F.4(2)FD/Tax/2021-280 dated 24.02.2021, as amended from time to time, namely:-

**AMENDMENTS**

In the said notification,-

- (i) the existing clause 3 and entries thereto shall be substituted by the following, namely:-

**"3. Rates of land for institutional purposes outside RIICO Industrial Area**

Rates of land converted for institutional purposes or agriculture land is being used for institutional purposes shall be equal to 1.5 times of the rate of agriculture land of that area.

**Explanation:** (i) In areas where rates of agriculture land are not recommended by the District Level Committee, such rates shall be calculated as per the provisions of clause 16.

(ii) Institution shall include educational institutions, training institutions, coaching institutions, hostels, hospitals, banks, financial institutions, insurance companies etc.";

- (ii) the existing explanation of clause 6 shall be deleted;

- (iii) the existing clause 16 and entries thereto shall be substituted by the following, namely:-

**"16. Rates of agriculture, residential and commercial land of a particular area where rates of such land are not recommended by the District Level Committee**

(i) Rates of agriculture land shall be equal to one third of the rates of residential land or one sixth of the rates of commercial land of that area, whichever is less;

(ii) Rates of residential land shall be equal to three times of the rates of agriculture land or one half of the rates of commercial land of that area, whichever is less; and

(iii) Rates of commercial land shall be equal to six times of the rates of agriculture land or two times of the rates of residential land of that area, whichever is less."

- (iv) the existing clause 18 and entries thereto shall be substituted by the following, namely:-

**"18. Rates of agriculture land having area upto 500 sq. meter situated outside the limits of periphery belt of urban areas**

Rates of agriculture land having area upto 500 sq. meter situated outside the periphery belt of urban areas as defined in section 90-A of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956), except where such land comprises in a single khasra or is in single holding or where such land is purchased by a

khatedar of the adjoining agriculture land, shall be equal to the rates of residential land of that area.

**Explanation:** (i) The above rates shall be applicable on the instrument of sale.

(ii) Where in the instrument of sale of agriculture land the number of buyers are more than one and share of any buyer is 500 square meters or less, value of such share of land shall be calculated at the rate of residential land of that area."; and

(v) after the existing clause 19 and entries thereto, the following new clause 20 and entries thereto shall be added, namely:-

**"20. Rates of land for poultry farm, dairy or fisheries purposes**

Rates of agriculture land converted for poultry farm, dairy or fisheries purposes or is being used for poultry farm, dairy or fisheries purposes shall be equal to the rates of agriculture land of that area.

Note: (i) The rates specified in clauses 1 to 20 above shall also be applicable on instruments executed or pending for registration or reference before the Sub-Registrar or for adjudication of stamp duty before the Collector (Stamps) or any other Court but stamp duty already paid shall not be refunded. However in pending cases, stamp duty shall not be charged more than the stamp duty payable on the date of execution of such instrument.

(ii) "that area", used with reference to rates of land of a particular category, means the area falling within the same DLC circle."

[No.F.5(8)FD/Tax/2021- 51]

By order of the Governor,

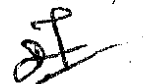


(Tina Dabi)

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. PS to Pr. Secretary, Finance Department.
6. PS to Pr. Secretary, Law Department.
7. PS to Secretary, Finance (Revenue) Department.
8. Director, Public Relation Department, Rajasthan, Jaipur.
9. Technical Director, Finance (Computer Cell) Department, Secretariat, Jaipur.
10. Guard file.



Jt. Secretary to the Government