प्रतिलिपि— अधिसूचना क्रमांक एक्ष.2(60)वित्त/कर/2012/पार्ट/13 दिनांक 31.05.19
अधिसूचना क्रमांक एक्ष.2(60)वित्त/कर/2012/पार्ट/14 दिनांक 31.05.19 की प्रतियों संलग्न
कर निम्नलिखित को सूचनार्थ एवं आवेदक कार्यवाही हेतु प्रस्तुत है:

1. शासन सचिव, देवता (राजस्व) विभाग, राजस्थान सरकार, जयपुर।
2. संयुक्त शासन सचिव, वित्त (कर) विभाग, राजस्थान सरकार, जयपुर।
3. महानिदेशक, राज्य राजस्व आयसूचना निदेशालय, राजस्थान, भूतल 'D' भवन, जयपुर।
4. समस्त कलक्टर एवं जिला पंजीयन, राजस्थान।
5. कार्यालय महालेखाकार, (आर्थिक एवं राजस्व शैक्ष शिक्षाखंड) राजस्थान, जयपुर, जयपुर-302005।
6. पंजीयन, राजस्थान कर बोर्ड, अजमेर को कर बोर्ड के माननीय सदस्यों के अदलौकनाधर।
7. वित्तीय सलाहकार, मुख्यालय, अजमेर।
8. अधिरक्त महानिदेशक, पंजीयन एवं मुद्रांकन विभाग, कमर नंबर 401, भवन-‘D’ वित्त भवन जयपुर।
9. समस्त उप महानिदेशक, पंजीयन एवं मुद्रांकन, राजस्थान।
10. अधिरक्त निदेशक (कम्प्यूटर), मुख्यालय, अजमेर को अधिसूचनाओं की प्रतियों, बिनाग की
    वेबसाइट igrs.rajasthan.gov.in पर अपलोड कराने हेतु।
11. संयुक्त सचिव परमार्थी, मुख्यालय, अजमेर।
12. विरियत सचिव अधिकारी, कार्यालय उप महानिदेशक, पंजीयन एवं पदन कलक्टर (मुद्रांकन), बृत्त-जयपुर/जोधपुर।
13. समस्त उप पंजीयनकार, (पूर्णकालीन एवं पदन) राजस्थान।
14. उप राजकीय अभियोजक, राजस्थान कर बोर्ड, अजमेर।
15. समस्त प्रभारी, आतंरिक लेखा जोड़ी, मुख्यालय, अजमेर।
16. निजी-सचिव, महानिदेशक/निजी-सहायक, अधिरक्त महानिदेशक, अजमेर।
17. समस्त शाखाएं, मुख्यालय, अजमेर।

उप महानिदेशक(कर),
पंजीयन एवं मुद्रांकन विभाग,
राजस्थान—अजमेर
GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

Jaipur, dated: 31.03.2019

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.2(60)FD/Tax/2012/pt.-07 dated 19.04.2018. as amended from time to time, the State Government being of the opinion that it is expedient in the public interest so to do, hereby orders that stamp duty chargeable on the lease deeds issued/executed by State Government, Jaipur Development Authority, Jodhpur Development Authority, Ajmer Development Authority, Urban Improvement Trust, Municipal Corporation, Municipal Council, Municipal Board, Gram Panchayat and other Local Bodies under the Rajasthan Urban Areas (Permission for use of Agricultural Land for Non-agricultural Purposes and Allotment) Rules, 2012, after allotment or regularization of the land placed at the disposal of the aforesaid Local Authorities under section 90-A of the Rajasthan Land Revenue Act, 1956, or under any other relevant rules shall be reduced and charged as under:-

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Details</th>
<th>Stamp Duty Payable at the rate of Conveyance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>If the lease deed is issued in favour of Khatedar himself.</td>
<td>On the amount of premium, development charges and other charges paid in consideration including interest or penalty, if any.</td>
</tr>
<tr>
<td>2.</td>
<td>If the lease deed is issued in favour of a person other than Khatedar, on the basis of registered or duly stamped instrument.</td>
<td>On the amount of premium, development charges and other charges paid in consideration including interest or penalty, if any.</td>
</tr>
</tbody>
</table>
| 3.    | If the lease deed is issued in favour of a person on the basis of unregistered or insufficiently stamped instruments executed on or before 31.12.2016 and application for lease deed or the record of the Housing Cooperative Society submitted on or before 28.02.2019 in the Urban Local Body concerned. | On the amount of premium, development charges, conversion charges and other charges paid in consideration including interest or penalty, if any, and the average amount of the rent of two years subject to condition that,-
   (i) the Urban Local Body concerned shall make endorsement on the lease deed or issue a certificate of this effect that lease deed has been issued on the basis of application or record submitted on or before 28.02.2019;
   (ii) the lease holder along with his lease deed shall submit the certificate, before the Registering Officer, issued by the Urban Local Body concerned wherein the number and date of execution of intermediary unregistered and unstamped instruments executed in respect of the immovable property are stated; and
   (iii) the lease deed shall be presented for registration on or before 31.07.2019. |
<p>| 4.    | If the lease deed mentioned in serial number 1 to 3 is not registered within 8 months from the date of execution but | On the 115% of the amount calculated for serial number 3 above. |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>If the lease deed mentioned in serial number 1 to 3 is not registered within 8 months from the date of execution but submitted for registration after revalidation up to 31.07.2019 and the proper stamp duty payable at the time of execution of such lease deed has not been paid.</td>
</tr>
<tr>
<td>6.</td>
<td>If the lease deed is issued in favour of a person on the basis of unregistered or insufficiently stamped instruments after 31.07.2019, the lease deed is not submitted for registration within 2 months from the date of its execution.</td>
</tr>
<tr>
<td>7.</td>
<td>If the lease deed mentioned in serial number 6 is not registered within 8 months from the date of execution and submitted for registration after revalidation.</td>
</tr>
<tr>
<td>8.</td>
<td>If the lease deed mentioned in serial number 6 is not registered within 8 months from the date of execution and submitted for registration after revalidation.</td>
</tr>
<tr>
<td>9.</td>
<td>If the lease deed mentioned in serial number 6 is not registered within 8 months from the date of execution and submitted for registration after revalidation.</td>
</tr>
<tr>
<td>10.</td>
<td>If the lease deed mentioned in serial number 6 is not registered within 8 months from the date of execution and submitted for registration after revalidation.</td>
</tr>
</tbody>
</table>

Provided that stamp duty payable under serial number 1, 2, 3, 4 and 5 shall not be more than the 50% of the amount of consideration or 50% of the value of the land calculated on the basis of market rates of such land, whichever is higher.

Provided further that this notification shall also be applicable on lease deeds or patta 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 said Act shall not be refunded.

[No.F.2(60)ID/Tax/2012/pt.-14]
By order of the Governor,

(Bishnu Charan Mallick)
Jt. 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 along with 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 Additional Chief Secretary, UDI.
6. PS to Additional Chief Secretary, Finance Department.
7. PS to Pr. Secretary, Law Department.
8. PS to Pr. Secretary, I.S.G.
9. PS to Secretary, Finance (Revenue) Department.
10. Director, Public Relation Department, Rajasthan, Jaipur.
11. Technical Director, Finance (Computer Cell) Department, Secretariat, Jaipur.

Jt. Secretary to the Government
GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)

NOTIFICATION

Jaipur, dated: 31.05.2019

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.2(66)/D/Tax/2012/pl.-06 dated 19.04.2018, as amended from time to time, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on lease deed or sale deed, executed by State Government, Rajasthan Housing Board, Jaipur Development Authority, Jodhpur Development Authority, Ajmer Development Authority, Urban Improvement Trust, Krishri Upaj Mandi and Mandi Samiti, Gram Panchayat, Panchayat Samiti, Rajasthan Industrial Development & Investment Corporation (RIICO), Rajasthan State Cooperative Housing Federation or by any other authority or enterprises of the State Government, in respect of land allotted or sold by them, shall be reduced and charged as under:

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Details</th>
<th>Stamp Duty Payable at the rate of Conveyance</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>If the lease deed or sale deed is executed before 31.07.2019 and submitted for registration within 8 months from the date of its execution.</td>
<td>On the amount of premium and other charges paid in consideration including interest or penalty, if any on such instrument and the average amount of the rent of two years.</td>
</tr>
<tr>
<td>2.</td>
<td>If the lease deed or sale deed is executed before 31.07.2019 and submitted for registration after revalidation upto 31.07.2019 and the proper stamp duty payable at the time of execution of such lease deed/sale deed has been paid.</td>
<td>On the 115% of the amount calculated for serial number 1 above.</td>
</tr>
<tr>
<td>3.</td>
<td>If the lease deed or sale deed is executed before 31.07.2019 and submitted for registration after revalidation upto 31.07.2019 and the proper stamp duty payable at the time of execution of such lease deed/sale deed has not been paid.</td>
<td>On the 130% of the amount calculated for serial number 1 above.</td>
</tr>
<tr>
<td>4.</td>
<td>If the lease deed or sale deed is executed after 31.07.2019 and submitted for registration within 2 months from the date of its execution.</td>
<td>On the 50% of the amount of consideration or 50% of the value of the land calculated on the basis of market-rates of such land, whichever is higher.</td>
</tr>
<tr>
<td>5.</td>
<td>If the lease deed or sale deed is executed after 31.07.2019 and submitted for registration after 2 months but before 4 months from the date of its execution.</td>
<td>On the 60% of the amount of consideration or 60% of the value of the land calculated on the basis of market rates of such land, whichever is higher.</td>
</tr>
</tbody>
</table>
6. If the lease deed or sale deed is executed after 31.07.2019 and submitted for registration after 4 months but before 8 months from the date of its execution.  
   On the 70% of the amount of consideration or 70% of the value of the land calculated on the basis of market rates of such land, whichever is higher.

7. If the lease deed or sale deed is executed after 31.07.2019 and submitted for registration after revalidation.  
   On the market value of the property after deducting the amount of stamp duty, if any, already paid at the time of execution.

8. If the lease deed or sale deed is executed in respect of land sold through public auction.  
   On the amount of purchase money.

Provided that stamp duty payable under serial number 1, 2 and 3 shall not be more than the 50% of the amount of consideration or 50% of the value of the land calculated on the basis of market rates of such land, whichever is higher.

Provided further that this notification shall also be applicable on lease deeds or patta 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 said Act shall not be refunded.

[No.F.2(60)/FD/Tax/2012/pT-13]
By order of the Governor,

(Bishnu Charan Mullick)
Jt. 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 along with 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 Additional Chief Secretary, UDH.
6. PS to Additional Chief Secretary, Finance Department.
7. PS to Pr. Secretary, Law Department.
8. PS to Pr. Secretary, I.S.G.
9. PS to Secretary, Finance (Revenue) Department.
10. Director, Public Relation Department, Rajasthan, Jaipur.
11. Technical Director, Finance (Computer Cell) Department, Secretariat, Jaipur.

[Signature]
Jt. Secretary to the Government