

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

Jaipur, dated: 19.04.2018

**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.-175 dated 30.01.2018, 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, Krishi Upaj Mandi and Mandi Samittee, Gram Panchayat, Panchayat Samittee, 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 :-

S.No.	Details	Stamp Duty Payable at the rate of Conveyance
1.	If the lease deed or sale deed is executed before 30.06.2018 and submitted for registration within 8 months from the date of its execution.	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.
2.	If the lease deed or sale deed is executed before 30.06.2018 and submitted for registration after revalidation upto 30.06.2018 and the proper stamp duty payable at the time of execution of such lease deed/sale deed has been paid.	On the 115% of the amount calculated for serial number 1 above.
3.	If the lease deed or sale deed is executed before 30.06.2018 and submitted for registration after revalidation upto 30.06.2018 and the proper stamp duty payable at the time of execution of such lease deed/sale deed has not been paid.	On the 130% of the amount calculated for serial number 1 above.
4.	If the lease deed or sale deed is executed after 30.06.2018 and submitted for registration within 2 months from the date of its execution.	On 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.
5.	If the lease deed or sale deed is executed after 30.06.2018 and submitted for registration after 2 months but before 4 months from the date of its execution.	On 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.

6.	If the lease deed or sale deed is executed after 30.06.2018 and submitted for registration after 4 months but before 8 months from the date of its execution.	On 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 30.06.2018 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.

[No.F.2(60)FD/Tax/2012/pt.-06]

By order of the Governor,



(Shankar Lal Kumawat)

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, LSG.
9. PS to Secretary, Finance (Revenue) Department.
10. Director, Public Relation Department, Rajasthan, Jaipur.
11. Additional Director, Finance (Computer Cell) Department, Secretariat, Jaipur.
12. Guard file.



Jt. Secretary to the Government


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S.No.	Details	Stamp Duty Payable at the rate of Conveyance
1.	If the lease deed is issued in favour of Khatedar himself.	On the amount of premium, development charges and other charges paid in consideration including interest or penalty, if any.
2.	If the lease deed is issued in favour of a person other than Khatedar, on the basis of registered or duly stamped instrument.	On the amount of premium, development charges and other charges paid in consideration including interest or penalty, if any.
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 Co-operative Society submitted on or before 31.05.2018 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 31.05.2018; (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 30.06.2018.



4.	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 upto 30.06.2018 and the proper stamp duty payable at the time of execution of such lease deed has been paid.	On the 115% of the amount calculated for serial number 3 above.
5.	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 upto 30.06.2018 and the proper stamp duty payable at the time of execution of such lease deed has not been paid.	On the 130% of the amount calculated for serial number 3 above.
6.	If the lease deed is issued in favour of a person on the basis of unregistered or insufficiently stamped instruments after 30.06.2018,-	
	1. where such lease deed is submitted for registration within 2 months from the date of its execution.	On 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.
	2. where such lease deed is submitted for registration after 2 months but before 4 months from the date of its execution.	On 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.
	3. where such lease deed is submitted for registration after 4 months but before 8 months from the date of its execution.	On 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 mentioned in serial number 6 is not registered within 8 months from the date of execution 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.

[No.F.2(60)FD/Tax/2012/pt.-07]

By order of the Governor,

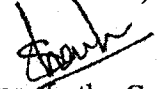


(Shankar Lal Kumawat)

Jt. Secretary to the Government

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3. Accountant General, Rajasthan, Jaipur.
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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, LSG.
9. PS to Secretary, Finance (Revenue) Department.
10. Director, Public Relation Department, Rajasthan, Jaipur.
11. Additional Director, Finance (Computer Cell) Department, Secretariat, Jaipur.
12. Guard file.

  
Jt. Secretary to the Government

क्रमांक : एफ.7(40)जन/2018-19/पार्ट-1/ 5623-6224

दिनांक : 26/4/18

प्रतिलिपि निम्नलिखित को अधिसूचना क्रमांक एफ.2(60)एफडी/टैक्स/2012/पार्ट-06 एवं 07 दिनांक 19.04.2018 की प्रति संलग्न कर सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित है :-

1. शासन सचिव, वित्त (राजस्व) विभाग, राजस्थान सरकार जयपुर।
2. महानिदेशक, राज्य राजस्व आसूचना निदेशालय, राजस्थान, भूतल 'डी' ब्लॉक वित्त भवन, जनपथ, जयपुर।
3. समस्त कलक्टर एवं जिला पंजीयक, राजस्थान।
4. कार्यालय महालेखाकार, (आर्थिक एवं राजस्व क्षेत्र लेखापरीक्षा) राजस्थान, जनपथ, जयपुर-302005
5. पंजीयक, राजस्थान कर बोर्ड, अजमेर को कर बोर्ड के माननीय सदस्यों के अवलोकनार्थ।
6. वित्तीय सलाहकार, मुख्यालय, अजमेर।
7. संयुक्त विधि परामर्शी/उप विधि परामर्शी/सहायक विधि परामर्शी, मुख्यालय, अजमेर।
8. अतिरिक्त महानिरीक्षक, पंजीयन एवं मुद्रांक विभाग, कमरा नम्बर-401, ब्लॉक-डी, वित्त भवन, जयपुर।
9. समस्त उप महानिरीक्षक, पंजीयन एवं पदेन कलक्टर मुद्रांक, राजस्थान।
10. उप महानिरीक्षक (प्रवर्तन) मुख्यालय अजमेर।
11. संयुक्त निदेशक (कम्प्यूटर), मुख्यालय, अजमेर को प्रेषित कर लेख है कि उपरोक्त संशोधन/अधिसूचनाओं के कारण विभाग के सॉफ्टवेयर "ई-पंजीयन" में आवश्यक संशोधन तत्काल करावें तथा उक्त अधिसूचनाओं को विभाग की वेबसाइट [igrs.rajasthan.gov.in](http://igrs.rajasthan.gov.in) पर अपलोड करावें।
12. समस्त उप पंजीयकगण, (पूर्णकालीन एवं पदेन), राजस्थान।
13. उप राजकीय अभिभाषक, राजस्थान कर बोर्ड, अजमेर।
14. समस्त प्रभारी, आन्तरिक लेखा जॉच दल, मुख्यालय, अजमेर।
15. निजी-सचिव, महानिरीक्षक/निजी-सहायक, अतिरिक्त महानिरीक्षक, अजमेर।

अतिरिक्त महानिरीक्षक (प्रशासन)  
पंजीयन एवं मुद्रांक विभाग,  
राजस्थान-अजमेर

30/4/18  
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