

Government of Rajasthan
Finance Department

Press
Note

Budget 2018-19
12 February, 2018

Salient Features of the Budget 2018-19

Fiscal Indicators

- Estimated Revenue Deficit for 2018-19
 - without effect of UDAY - deficit of Rs. 5454 crore 85 lacs.
 - with effect of UDAY - deficit of Rs. 17454 crore 85 lacs.
- Estimated Fiscal Deficit for 2018-19 Rs. 28011.21 crore which is 2.98% of GSDP.
- Estimated total revenue receipts for 2018-19 Rs. 151663.50 crore.
- Estimated own tax revenue for the year 2018-19 Rs. 58099 crore against Rs. 51816 crore in the 2017-18 RE, which is higher by 12.12% .
- Estimated own tax revenue for 2018-19 as percentage of GSDP is 6.18%
- Estimated interest payment in 2018-19 is Rs. 21412.62 crore which is 14.12% of total revenue receipts.

Road & Transport

- Connecting remaining Gram Panchayat headquarter by constructing roads under Grammin Gaurav Path Yojana and Missing Link Yojana with provision of Rs 766 Cr.
- Up gradation and renewal of 5 thousand Km of Rural Roads with provision of Rs 800 Cr.
- Construction of 882 Km roads in district Jodhpur, Nagour and Pali under ADB and World Bank sponsored schemes with provision of Rs 2,274 Cr.
- Up gradation and maintenance of 3464 Km of rural roads under PMGSY with provision of Rs 1622 Cr.
- Construction of fully automatic driving tracks in all remaining 19 district transport offices.
- Development of emergency landing airstrips on selected highways/mega highways.
- Establishment of State Level Road security training centers in Jaipur with provision of Rs 10 Cr.
- Free travel in RSRTC Buses for old age people beyond 80 yrs and 50% concession for one attendant.
- Toilet facilities creation at 30 RSRTC Bus Stands.

Water Resources & Command Area

- Announcement related to initiation of major irrigation and drinking water projects such as Eastern Rajasthan Canal Project, Bramini-Banas Project, Anas Dam Project in Banswara, Upper High level canal from Mahi Dam in Banswara, recharging Jawai Dam from Sabarmati Basin project for utilization of 577 million Cubic meter water of Tajewala head, Mahi high level canal from Jakham Dam and Drinking water project for district Udaipur and Rajsamand from Jakham and Devas Dam with estimated cost of Rs 52,000 Cr.

- Announcement related to incitation of JICA sponsored Rajasthan Water Sector Livelihood Improvement Project in 16 districts, World Bank sponsored Rajasthan Agricultural Competitiveness Project in 7 districts and New Development Bank sponsored Rajasthan Water Sector Re-structuring Project for Desert Area in 3 districts with provision of 1658 Cr.
- Beginning of Parvan and Dhoulpur lift project with provision of Rs 1150 Cr.

Drinking Water:

- 2 major drinking water projects under Regional Water Grid namely Mahi High Level canal to Jaisamand drinking water project and additional water treatment capacity for Bisalpur Jaipur Drinking Water Project Phase 2 with provision of Rs 1,450 Cr.
- Initiation of Parvan-Akavad drinking water project; Dungurpur-Aaspur-Dovra Major Drinking Water Project; Gararda & Jhaliji ka Barana Major Drinking Water Project, Bundi, Kachawan Drinking Water Project in Chabra, Baran for addressing scarcity of drinking water in these areas.
- Sanctioning upto 100 hand pumps in each constituency for handling water crisis during peak summers.
- Establishment of 500 new RO plants to provide safe and qualitative drinking water.

Energy:

- 7 Lac new domestic electric connections under DDUGJY and IPDS in rural and urban areas of Rajasthan.
- Creation of 24 new Divisions and 93 new sub divisions in the State to improve structural formation of DISCOMs and provide better services to the consumers.
- Providing 2 Lac Agricultural connections to dispose of pendency upto January 2012 .

Agriculture, Farmer and Animal Husbandry

- Onetime Loan waiver upto Rs 50,000 for small and marginal farmers in the overdue and outstanding category of short-term crop loan provided by Co-operative Banks and constitution of Rajasthan State Farmer Debt Relief Commission.
- Provision of Rs 544 Cr. for providing short term crop loan and interest subvention to the farmers by Co-operative Banks.
- Providing interest free Loan of Rs 500 Cr. to RAJFED for procurement of mustard and gram under Minimum Support Price Scheme to assist farmers during distress.
- Creation of additional 5 Lakh MT storage capacity with provision of Rs 350 Cr. by Rajasthan State Ware Housing Corporation.
- Providing additional 10% top-up subsidy for construction of farm pond and Jal hauz with provision of Rs 20 Cr.

- Providing additional 25% top-up subsidy of construction of Diggis in canal areas with provision of 90 Cr.
- Providing subsidy up to 50% of construction cost or Rs 10 Lakh for establishment of green house and shade net with provision of Rs 32 Cr.
- Providing subsidy of 35% and 40% for respectively 3HP & 5HP solar energy pump system.
- Provision of Rs 40 Cr for advance storage of 2.25 Lakh Mt. Urea and DAP for crops.
- Providing subsidy for Nandi Goushala upto Rs 50 Lakh in each district of the State and increasing fodder subsidy from 90 days to 180 days.
- Providing infrastructure facilities for registered Goushala with the provision of 50 Cr.
- Subsidy of 50% of cost or maximum Rs 40 Lakh for establishment Bio-Gas plant in Goushala.

Women and Child Development

- Substantial increase in honorarium and bearing entire amount of premium on Insurance schemes of more than 1.84 Lakh Aanganwari Workers under WCD
- Announcement related to Menstrual Hygiene Scheme for sensitization of stakeholders and providing sanitary pads for women under age group of 15 to 45 years through government intervention
- Recruitment of 1000 Nursing Training Teachers to accommodate under Child development projects
- Extending cover of Mukhyamantri Hamari Betiyaan Scheme to meritorious one orphan girl in each district
- Providing 50% subsidy of the cost of 1,000 Bulk Milk Coolers to the registered women Milk Co-operatives

Medical and Medical Education

- Roof top solar plants for 27 district hospitals in the state
- New Medical College in Dhoulpur district
- 28 new PHCs and up gradation of 16 PHCs to CHCs with provision of Rs 120 cr.
- Recruitment of 4,514 Nurse Grade-II and 5,558 Women Health Workers
- New Cath Labs in SMS Hospital, Bikaner and Ajmer Medical College
- Equipment Support to Ajmer, Jodhpur, Udaipur, Jhalawar, Kota Medical Colleges
- Introducing various one year diploma courses in Government Ayurved College, Udaipur

Food & Civil Supply

- Announcement to start 1000 new Annapurna Bhandar at Fair Price Shops
- Increasing fair price dealers commission from Rs 70 to Rs 125 per quintal

- Seven new categories to be included in NFSA to facilitate weaker sections of society

Education

- Providing infrastructural support for construction of additional class rooms and toilets in Model Schools with provision of Rs 360 Cr.
- Up gradation of 1,832 schools in various categories
- Introducing fresh milk, thrice a week, for all students covered under Mid Day Meal Scheme with provision of Rs. 250 Cr.
- Recruitment of about 77,100 teaching staff including 54,000 III Grade Teachers to address manpower issues in remote and rural areas.
- New Government colleges to be established at 17 Sub Divisions in the State
- New Agriculture College at Kota and Nougavan, Alwar
- Converting self financing scheme in government colleges in state financing with provision of Rs 11.41 Cr.
- Facilitating skill development courses in 50 government colleges to benefit over 12,000 students per annum and establishing 3 Fab Labs at Jhalawar, Bikaner and Jodhpur districts.
- Free Wi-Fi in government colleges and free travel facility to interview aspirants for competitive exams conducted by UPSC, RPSC etc.

Skill, Employment & Youth

- Provision of Rs 15 Cr for Entrepreneurship Development under Skill Training Scheme.
- Transforming 27 District Employment Offices as Model Career Centers with provision of Rs 45 Cr.
- Women wing in 12 trades under 24 Government ITIs for strengthening technical education in the state, particularly for women.
- Announcing 8 new ITIs in the state and extending smart class room facility to all District ITIs and Directorate, Jodhpur and Commissioner Office, Jaipur.
- Announcing youth icon scheme by facilitating Shri Kamlesh Nagarkoti on his outstanding performance by an award of Rs 25 Lakh.
- Infrastructural facility creation at State Sports Academy, Jhunjhunu with provision of Rs 31 Crore in phased manner
- Provision of Rs 5 Cr for purchase of electronic targets for International Shooting range, Jagatpura Jaipur
- Infrastructure, furnishing and sports facility support to SMS Jaipur by sparing Rs 6.50 Cr.

SC, ST, OBC and EBC Welfare:

- Outstanding loan and interest upto ₹ 2 lacs to be waived of by RSCSTFCC-burden on ₹ 114 crore.
- New Ambedkar Bhawan in each Municipality area-provision of ₹ 80 crore.
- Interest free loan of ₹ 2 lacs to people engaged in occupations like Plumber, Cobbler, Rickshawala etc.

- Bhairon Singh Shekhawat Antyodaya Swarojgar Yojna announced, loan upto ₹ 50 thousand to 50 thousand families at 4% interest without collateral.
- Solar lamps to 170660 farmers of tribal sub-plan area.
- Facilities available to Sahariya and Kathodi of tribal sub plan area will be provided to 'khairwas' also.
- Free distribution of 8 lacs seed minikits to SC, Non SC BPL and Antyodaya farmers of tribal sub plan area of Pratapgarh, Udaipur, Dungarpur, Sirohi and Kishanganj and Shahbad Tehsils of Baran- Expenditure of ₹ 14 crore
- Announcement of 1000 new Ma-Bari Kendra with gas connection - 30000 children will be benefited, provision of ₹ 36 crore per year.
- Construction of 10 new residential schools and 1 hostel under Dev Narain Scheme.
- Announcement for EBC Welfare:-
 - Sundar Singh Bhandari EBC Swarojgar Yojna announced, loan upto ₹ 50 thousand to 50 thousand families at 4% interest without collateral.
 - Scooty to total 200 girls securing more than 85% in 10th Board and to 200-200 girls (total 600) securing more than 85% in each of Science, Arts, Commerce subjects in 12th Board.
 - Benefit of Anuprati Yojna for securing 85% in last examination.
 - Benefit of pre-matric and post matric scholarship-Exp. of ₹ 273.50 crore.

Social Security :

- Providing Bhamashah Surksha Kawach with accidental insurance of upto ₹ 1 lac to the members of Bhamashah Card holder NFSA families-4.50 crore beneficiaries.
- New Divyang Kosh for welfare of specially-abled - provision of ₹ 1 crore
- Subsidy of ₹ 1 lac to Adult orphans leaving govt. orphanage and joining mainstream society.
- Multi purpose hostel at Dungarpur, Pratapgarh and Banswara for girls preparing for competitive exams-provision of ₹ 12 crore.
- Construction of 2 hostels in Gobind Guru Tribal University, Banswara - Budget of ₹ 8 crore.
- Construction of 12 Anicuts and 6 canals in tribal area-expenditure of ₹ 20 crore
- 25 community lift irrigation projects in tribal areas.

Employee Welfare:

- Maximum two years childcare leave
- Payment of arrears of 7th Pay Commission from 01.04.2018.
- Recruitment for total 1.8 lac posts.
- New advertisements for 75000 posts
- Dearness relief to re-employed family pensioner
- Making Secretariat a green building
- New sub-treasury at Pipar City Jodhpur and Sub-treasury Pension, Jaipur
- Provision of ₹ 25 crore for VRS of Spined Employees

Industries:

- Provision of ₹ 146 crore for underground pipeline and CETP upgradation in Bhiwadi Ind. Area
- ₹ 400 crore for land acquisition in DMIC project

Mines:

- Drilling of 150 wells in Jaisalmer Basin for additional gas
- Expenditure of ₹ 1000 crore in mining area by DMFT

RD&PR:

- Proposal of second phase of MPOWER of ₹ 781 crore will be submitted to GoI.

Urban Development

- Providing ₹ 1000 crore for development of all municipal areas
- ₹ 340 crore for Annapurna Rasoi Yojana
- Providing Annapurna Rasoi facility in each Distt. Collector Office premises.
- 40 new electric buses in Jaipur-₹ 72 crore
- Provision of ₹ 5 crore for Johari Sagar Churu
- Developing smart corridor in Dravyawati River Project-Exp. ₹ 50 crore
- Flyover in Kota amount ₹ 150 crore
- 2500 EWS and LIG flats in Bikaner-₹ 110 crore
- Construction of 6000 residences by RHB
- New alternate tunnel between Ajmer and Pushkar-Cost ₹ 55crore
- Maharishi Dayanand Saraswati Memorial at Ajmer-₹ 25 crore
- 4 new residential schemes in Jaisalmer District-₹ 51 crore

Revenue and Soldier Welfare

- ETS/DGPS based machines in 50 model tehsils
- Recruitment of 2000 Patwaries
- 3 New tehsils, upgradation of 2 sub-tehsils and 2 new sub tehsils
- Increase in cash amount to ₹ 25 lac to the dependants of martyrs.
- Construction of Shahid Smaraks at all remaining district headquarters.- ₹ 20 lac each.

Home:

- Increase in mess allowance
- New 210 vehicles to police force-exp. of ₹ 7.10 lac
- Recruitment of 1161 constables for new MBC battalion
- ₹ 164 crore for construction of residential and administrative buildings.
- Establishment of the Sardar Patel Global Centre for security, counter terrorism and anti-insurgency- ₹ 91.66 crore

Law and Justice:

- New ADR centre building in Jaipur-₹ 10.81 crore.
- 35 new courts will be opened

Tourism, Art and Culture:

- > Exp. of ₹ 33.25 crore on conservation of 19 monuments
- > ₹ 20 crore for making Amber, Jaipur a Iconic Tourism destination.
- > Development of 100 island area of Mahi Dam region- ₹ 10 crore
- > International Standard Toilets on NHS for tourist - ₹ 3 crore
- > ₹ 10 crore for development of different temples.
- > ₹ 10 crore for six new panoramas.
- > ₹ 7 crores for museum at Mangarh Dham

Forest and Environment:

- > Project for development of water catchment through greening of Rajasthan- ₹ 151 crore
- > Recruitment of 500 forester and 2000 forest guards.
- > Stage wise implementation of pollution control and management system.
- > ₹ 100 crore corpus fund for CETPs
- > Establishment of Continues ambient air quality monitoring stations in 26 districts - ₹ 60 crore

Journalist Welfare:

- > Insurance scheme for personal equipments of photo journalists and news cameramen.
- > Interest subsidy for house construction to journalists.
- > Financial aid to the dependents of Journalists and sahyakar having incurable disease.

IT

- > 1000 additional Bhamashah ATMs in rural areas.
- > 250 e-mitra plus in urban areas.
- > Implementation building plan proposals on 3D BIM base in 4 smart cities.

Salient Features of Tax Proposals Budget 2018-19

Trader Welfare

- **'The Trader Welfare Board'** would be constituted for speedy disposal of problems related to dealers, their social security and insurance needs and for making suggestions on Acts/Rules etc. **'Trader Welfare Fund'** would also be created with initial corpus of **Rs. 10 Crore**.

Investment Promotion

- After the implementation of GST from 1st July, 2017, VAT and CST based subsidies would now be based on **SGST**. These subsidies would be directly transferred to bank accounts of the entrepreneurs.
- Exemption from Entertainment Tax and Luxury Tax was available under RIPS during VAT regime. These sectors would be considered for **SGST** based subsidies.
- To promote employment to **bonafide resident of Rajasthan**, employment subsidy is enhanced by Rs. 5000 for these persons in each category. Subsidy in most backward area and backward areas would be enhanced from Rs. 40,000 and Rs. 35,000 to Rs. 45,000 and Rs. 40,000 category wise.
- For establishment of IT, Entertainment and Tourism sector units **50% exemption would be available from Stamp Duty** payable on purchase/lease of a floor/space in multi-storeyed commercial buildings.
- Operative period of RIPS-2010 and RIPS-2014 would be extended to **31.03.2020 and 31.03.2021** respectively.

MSME Sector

- **SGST** based investment subsidy under RIPS would be **increased from 30% to 40%**.
- Sick units under MSME sectors to get relief in payment of arrears of **SGST in 24 installments**.
- Sick units under MSME sector would be allowed **100% exemption from payment of Electricity Duty for one year** from the date of rehabilitation package.
- Reimbursement of guarantee fee upto Rs. 1 Lac under Credit Guarantee Trust for Micro and Small Enterprises (CGTMSE) for the MSME sector.
- 50% reimbursement of fees, upto Rs. 10 lacs for **Technology acquisition** from national level accredited institutions.
- 50% reimbursement upto Rs. 5 lacs on purchase of equipments for obtaining at least Silver Category under **Zero Defect and Zero Effect (ZED)** scheme of Government of India.
- 75% reimbursement of expenses incurred for Energy Audit/Water Audit/Safety Audit subject to maximum of Rs. 1 lac for each such audit.

- 25 % reimbursement upto Rs. 10,000 for credit rating under **Performance & Credit Rating Scheme** of Ministry of MSME, Government of India.

Agriculture Sector

- To promote Agro based industries and services, the maximum limit of interest subsidy in a year is **increased from Rs. 5 lacs to Rs. 7.5 lacs per year**. Interest subsidy for women, disabled, SC/ST and entrepreneurs, who are bonafide residents of Rajasthan and are of age upto 40 years is **enhanced from 5% to 6%**.
- To promote self entrepreneurship for bonafide residents of TSP area in Agro Processing & Agri Marketing sector, for the notified manufacturing and processing activities under RIPS-2014, 5% interest subsidy will be provided on **bank loans upto Rs. 20 lacs in addition to the benefits** already available.
- For improving the quality of agriculture produce activities such as cleaning, trimming, grading etc. would get incentives under RIPS-2014 at all stages of supply chain.
- To increase warehousing capacity in the State for the needs of the farmers, the benefits of RIPS-2014 is proposed to be given for warehouses with **minimum capacity of 3000 MT with the investment of 1.5 Crores** in place of existing requirement of 5000 MT and investment of Rs. 2.5 Crores.
- For supporting the '**Operation Green**' of Government of India related to perishable produce like tomato, onion, potato etc., benefits to **Reefer Van (Cold chain)** are proposed under RIPS-2014.
- **Infrastructure support subsidy** with the maximum limit of Rs. 5 Crores is proposed for first unit established in most backward area investing more than Rs. 50 Crores under each sector of Agro Processing and Agri Marketing, Bio Technology and IT sector.

Revenue & Colonisation

- Ongoing Scheme for waiver of interest payable on the outstanding installment due towards all categories of land allotment in colonisation areas is **extended upto 31.12.2018**.
- In order to provide big relief to farmers, '**lagan**' on land (land revenue) would be **exempted from (kharif samvat 2075) Financial Year 2018-19**. This would benefit almost 40 to 50 lacs farmers.
- Use of agriculture land for non-agriculture purposes in rural areas can be regularised on payment of penalty **equal to 1.5 times of conversion charges** upto 31.12.2018, instead of four times of the conversion charges.

Registration and Stamps

➤ **Relief in Stamp duty and Registration fees**

- In rural areas, **valuation of the agriculture land up to 1000 sq. meter be done at the rate of agriculture land instead of the rate of residential land** to help farmers to sell or buy the land for agriculture purposes in rural areas.

- Stamp duty on release deed of ancestral property up to Rs. 10 lacs to be reduced from maximum Rs. 2000 to Rs. 500.
- Relief in stamp duty if release deed of ancestral property is executed by or in favour of **mother's brother and sister's son and sister's daughter**.
- Registration fees to be reduced from one percent to **0.25 percent and maximum rupees 10000/-** on partition deed of ancestral property.
- **Stamp duty reduced from 2% and 3.5% to 1% and 2%** on documents of residential units allotted to persons of EWS and LIG respectively under **Chief Minister Jan Avas Yojana**. Registration fees also **reduced from 0.25% with maximum of Rs. 10000 to Rs. 1000** on agreement to sale executed under CMJY to help the dreams of "HOUSING FOR ALL".
- Relief in Stamp duty for Pattas given by Gram Panchayat and Urban Local Bodies to **poor people free of cost or at token money** to help poor families.
- **Benefit of 100% concession of stamp duty extended up to 31.03.2019** on the instrument of loan executed for the purposes of establishment of Startup under **Startup Policy-2015**, education loan and cash credit, overdraft or term loan under the **Scheme of MUDRA** and reverse mortgage of property by **senior citizens**.
- Stamp duty on loan agreement, equitable mortgage and mortgage without possession was reduced to 0.15 % in the Budget 2015-16. Stamp duty on bonds and additional security also to be reduced to 0.15 % to maintain parity in all similar documents.
- Stamp duty on documents related to Articles of Association of Company reduced from **0.5% to 0.15%** with **minimum of Rs. 5000 and maximum of Rs. 25 lakhs** to promote registration of Companies in the State.
- Exemption of Stamp duty on agreement executed between bank and merchant in respect of Point of Sale (POS) Machine to promote "DIGITAL INDIA" programme.
- Stamp duty on Power of Attorney executed in favour of stock broker registered with SEBI for the purpose of buying and selling of securities to be reduced from Rs. 200 to Rs. 100 to help small investors of the State.
- Registration fees reduced and charged 20% of the amount of stamp duty charged on the lease deeds up to the period of 20 years in the last budget. Registration fees on lease deed up to 30 years also to be reduced to 20% of the amount of stamp duty charged.
- **The maximum limit of registration fees on conveyance reduced from Rupees 4 lakh to Rupees 3 lakh.**
- 25% concession in valuation of the land under patta of mixed land use issued by Development Authorities.
- **10% reduction in existing rates of agriculture, residential and commercial land with effect from 13.02.2018.** In those districts in which DLC meeting is not conducted in the year 2017-18 up to 31.03.2018, there will be **no increase in DLC rates on 01.4.2018.**
- **No increase in valuation of agriculture, residential and commercial land by the DLC in the year 2018-19.**

- 5 percent additional concession in valuation of residential and commercial plots of area more than 3000 square metre.
- 100% exemption from interest and penalty payable on stamp duty allowed under the Amnesty Scheme if the stamp duty due is deposited up to 31.05.2018.

➤ **e-Governance Measures**

- Online presentation of the documents for registration from home place in 518 Sub-registrar offices in fase manner.
- **Integration of e-Panjiyan Software of IGRS with e-Dharti software** of the revenue department in 100 Tehsils for online transmission of registered document for early mutation by the revenue authorities. We have already integrated 16 such tehsils in 2017-18
- Integration of e-Panjiyan Software of IGRS with Smart-raj Software of LSG & UDH Department for online transmission of documents for early name transfer in lease deed etc.
- Scanning & indexing of records for the period September, 2012 to August, 2015 would be done to help people get the copy of the registry online. We are in process of completing the scanning & indexing of records for the period Sept., 2015 to Aug., 2017 in 2017-18.
- Decisions of Collector (Stamps) to be made available online under Ease of Doing Business.
- **Remaining 34 Sub-registrar offices to be linked to e-stamp.**

➤ **Simplification and Facilitation**

- Amendment in definition of conveyance for Amalgamation/demerger as per the provisions in Companies Act-2013 in place of present provision of Companies Act 1956.
- Simplification of the definition of "Concession agreement" and "Partnership deed" along with revision in stamp duty.
- Powers of Registrar to be given for hearing registration related cases to DIG (Stamps) in their districts where their office is situated for early disposal of pending cases.
- Empowering the departments, Local bodies, PSUs, Banking and non-banking institutions to ensure collection of Stamp duty on non-registrable documents.

VAT related relief

- Considering the challenges faced by the dealers, the dates for filing returns in Forms VAT-10, VAT-11 and VAT.10A for the year 2016-17 and 2017-18 **extended up to 31.03.2018.**
- For speedy disposal of remaining **ITC mismatch cases under VAT, camps would be organized with simplified verification norms.**

- Around **2 lacs cases have been disposed** from year 2015 to 2017 under various amnesty schemes relating to VAT, Entry Tax, Entertainment Tax, Luxury Tax and Entry Tax on Motor Vehicles for demands pending against the dealers.
- An **Amnesty Scheme** would be brought for disposal of outstanding demands of repealed Acts, after required amendments in the relevant Acts.

GST

- **1,81,000 new taxpayers** have registered under GST. The tax base of the State has **increased by more than 35%** as compared to the VAT regime.
- Tax rates of approximately **90%** of the commodities used by the common man and farmers have **decreased** in the GST regime as compared to the pre-GST tax burden (RVAT+Central Excise).
- In addition to the decrease in the tax burden of the common man, the **revenue of the State under GST has increased**. The State has received compensation of **Rs. 1911 Crores** upto the month of October, 2017, at an estimated growth rate of 14% of VAT revenue, taking 2015-16 as the base year. Further an amount of **Rs. 751 Crores** is expected to be received, shortly, as compensation for the months of November-December, 2017.

➤ **Decrease in rates under GST regime**

- GST rates on commodities like Marble and Granite, Gems and Jewellery, Handicraft, Textiles, Hotels/ Tourism etc. were reduced by the GST Council due to efforts made by the State Government. For example, **Marble and Granite slabs and tiles** from 28% to 18%, **Precious Stones (Worked)** from 3% to 0.25%, **Worked Coral** from 28% to 5%, **Sprinklers (including nozzles) drip irrigation system and mechanical sprayer** from 18% to 12%, **Tractor Parts** 28% to 18%, **Chemical Fertilizers** 12% to 5%, **Synthetic Yarn** from 18% to 12%, **Hotel tariff in the category Rs. 5000 to Rs. 7500** from 28% to 18%, **Job working in respect of Handicrafts and Textiles** from 18% to 5%.
- There was ambiguity in the tax rate of some commodities such as **Mehandi paste in cones**. The matter was clarified by the GST Council, due to the efforts of the State Government, by notifying the rate of **5%**.
- Similarly in the case of affordable housing schemes like the **Mukhyamantri Jan Awas Yojna** there was a lack of clarity in the valuation of land for the purpose of calculation of GST. This was clarified by the GST Council due to the efforts of the State so as to bring the effective rate of GST on all such schemes to 8% allowing 1/3rd deduction in valuation, on account of land.
- The State is further making efforts for **reduction in GST rates of Kota Stone tiles & Idols made of Marble**.

➤ **Amendments in GST Law and Procedures**

- The threshold limit for composition levy was increased from Rs. 50 lacs to Rs. 1 Crore. The GST Council has further decided to **increase the threshold limit for**

- **composition dealers from Rs. 1 Crore to Rs. 1.5 Crores** after appropriate amendment in GST Law. This would help the MSME sector of the State immensely.
 - Facility of filing **quarterly returns** has been provided to dealers having annual turnover less than Rs. 1.5 Crores, to ease return filing by small taxpayers.
 - The **due dates** for filing of returns have been **extended** from time to time. Further **penalty and late fees on such return filing has been waived off** keeping in view that GST Network is a new system.
- The Government of Rajasthan has taken a unique initiative for providing online access to GSTN related facilities such as, return filing, registration, consultancy etc. to small dealers at very nominal rates by setting up more than **500 GST-Mitra Kendras** at Tehsil level. GSTN related facilities, as mentioned above, shall start functioning from **1st April, 2018**.

Transport Department

- Rebate in **Special Road Tax exceeding to Rs. 12500/-** extended from **30.04.2018 to 30.06.2020** for the tourist vehicles of the operators recognised by Indian Association of Tour Operators (IATO)/Rajasthan Association of Tour Operators (RATO) to promote tourism in the State.
- The buses operated in the closed premises of Airports in Rajasthan are being provisioned to opt for **Lump Sum Tax at the rate of 6 percent of vehicle cost or 10 percent of chassis cost**.
- Amnesty Scheme 2018 for transporters will be operational upto 30.09.2018. Under the scheme, 100% relief on interest and penalty payment, if the dues before the destruction of vehicles are paid by the vehicle owners up to 30.09.2018.
- Interest and penalty to be waived on the payment of One Time Tax (OTT) due up to 31.01.2018, if outstanding tax on vehicle is paid up to 30.09.2018 for vehicles registered in other states and plying in Rajasthan.
- 100% relief on penalty and interest amount due on 31.03.2016, if outstanding tax on vehicle is paid up to 30.09.2018 by the vehicle owners.
- Reduction of lump sum tax for goods vehicles of more than 16.5 ton Gross Vehicle Weight (GVW) from **20% of the cost of the articulated vehicle and 11% of the cost of the non-articulated vehicle to 10%** each and it will remain optional.
- Lump Sum Tax (LST) on Public Passenger Transport vehicles running on LPG/CNG/Solar energy to be **reduced by 25%**.

Mines Department

- Mineral concession of minor minerals up to 4 hectares in *khatedari* land will be granted to the *khatedar* concerned on allotment basis subject to payment of premium amount as decided by the State Government.
- In place of larger size mines, small size mining leases of *bajri* will be granted through auction so that common mass is benefited through price reduction.

- Exemption from payment of special permit fees of Rs. 10 per tonne on removal of waste/overburden accumulated in mining areas for promoting zero waste mining in the State.
- Exemption from payment of royalty on Marble Khanda of *Kumari Patthar* (used as masonry stone) of Borawad area of Makrana.

Urban Development & LSG

- Ongoing scheme of 100% relief of interest on lump sum payment of outstanding lease rent payable to local bodies/authorities/UITs and Housing Board is extended upto 31.12.2018.
- 100% relief of interest & penalty related to allotment of EWS/LIG since 01.01.2001 on payment of outstanding installment upto 31.12.2018.
- 100% relief on interest and penalty on lump sum payment of outstanding Urban Development Tax payable to local bodies. This relief would be available from 01.04.2018 to 31.12.2018.

PHED

- Ongoing scheme of 100% relief of interest and penalty to domestic consumers on lump sum payment of drinking water tariffs outstanding as on 30.11.2017 is extended up to 31.12.2018.

Water Resources

- 100 % relief on interest to farmers, if irrigation tax outstanding as on 31.01.2018 is paid in lump sum by 31.12.2018.
- ❖ **Tax relief of approximately Rs. 650 Crores is involved in these proposals and no new tax is being levied.**