

**LAW (LEGISLATIVE DRAFTING) DEPARTMENT
(GROUP-II)**

NOTIFICATION

Jaipur, March 28, 2025

No. F. 2(17)Vidhi/2/2025.- In pursuance of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorise the publication in the Rajasthan Gazette of the following translation in the English language of the Rajasthan Vitt Adhiniyam, 2025 (2025 Ka Adhiniyam Sankhyank 5):-

**(Authorised English Translation)
THE RAJASTHAN FINANCE ACT, 2025
(Act No. 5 of 2025)**

(Received the assent of the Governor on the 25th day of March, 2025)

An

Act

further to amend the Rajasthan Stamp Act, 1998, the Rajasthan Fiscal Responsibility and Budget Management Act, 2005, the Rajasthan Motor Vehicles Taxation Act, 1951; in order to give effect to the financial proposals of the State Government for financial year 2025-26; and to enact the Rajasthan Value Added Tax Act, 2025 in regard to sale of goods included in Entry 54 of List II-State List of the Seventh Schedule (Article 246) to the Constitution of India.

Be it enacted by the Rajasthan State Legislature in the Seventy-sixth Year of the Republic of India, as follows:-

CHAPTER I

PRELIMINARY

1. Short title.- This Act may be called the Rajasthan Finance Act, 2025.

2. Declaration under section 3, Rajasthan Act No. 23 of 1958.- In pursuance of section 3 of the Rajasthan Provisional Collection of Taxes Act, 1958 (Act No. 23 of 1958) it is hereby declared that it is expedient in the public interest that provisions of clauses 3, 4, 5 and 6 of this Bill shall have immediate effect under the said Act.

CHAPTER II

AMENDMENT IN THE RAJASTHAN STAMP ACT, 1998

3. Amendment of Schedule, Rajasthan Act No. 14 of 1999.- In the Schedule to the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999),-

- (i) in Article 33, for the existing expression "The same duty as on a conveyance (No. 21) on the market value of the property", appearing under Column No. 2 against

clause (vii) of the said Article under Column No. 1, the expression "Six percent on the market value of the property" shall be substituted;

- (ii) for the existing sub-clause (i) of clause (e) of Article 44 under Column No. 1, the following shall be substituted, namely:-

"(i) the father, mother, brother, sister, wife, husband, son, daughter, daughter-in-law, son's son, son's daughter, daughter's son or daughter's daughter of the executant;"

- (iii) in Article 50, for the existing expression "Subject to a minimum of rupees one thousand, half (0.5) percent of the amount secured.", appearing under Column No. 2, the expression "Subject to a minimum of rupees one thousand, half (0.5) percent of the amount secured and/or of the market value of the property mortgaged, as the case may be." shall be substituted.

CHAPTER III

AMENDMENT IN THE RAJASTHAN FISCAL RESPONSIBILITY AND BUDGET MANAGEMENT ACT, 2005

4. Amendment of section 6, Rajasthan Act No. 7 of 2005.- For the existing clause (f) of the first proviso to the section 6 of the Rajasthan Fiscal Responsibility and Budget Management Act, 2005 (Act No. 7 of 2005), the following shall be substituted, namely:-

- "(f) due to additional borrowing of 0.50 per cent of Gross State Domestic Product, allowed by Central Government based on performance criteria in the power sector and/or for any other specific purpose:"

CHAPTER IV

AMENDMENT IN THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951

5. Amendment of section 17, Rajasthan Act No. 11 of 1951.- In sub-section (1) of section 17 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), hereinafter in this Chapter referred to as the principal Act, for the existing expression "and any officer of the State Directorate of Revenue Intelligence not below the rank of Revenue Intelligence Officer", the expression " , Motor Vehicle Sub-Inspector and Motor Vehicle Inspector of Transport Department posted at Directorate of Revenue Intelligence and Economic Offences and any officer of the Directorate of Revenue Intelligence and Economic Offences not below the rank of Deputy Director and Revenue Intelligence Officer" shall be substituted.

6. Amendment of section 18, Rajasthan Act No. 11 of 1951.- In section 18 of the principal Act, for the existing expression "and any officer of the State Directorate of Revenue Intelligence not below the rank of Revenue Intelligence Officer", the expression " , Motor Vehicle Sub-Inspector and Motor Vehicle Inspector of Transport Department posted at Directorate of Revenue Intelligence and Economic Offences and any officer of the Directorate of Revenue Intelligence and Economic Offences not below the rank of Deputy Director and Revenue Intelligence Officer" shall be substituted.

CHAPTER V

	companies	
19.	Registered dealers selling Aviation Turbine Fuel at RCS Airports located within the State to airline operator which operates RCS Flights as defined in "Regional Connectivity Scheme-UDAN" issued by Ministry of Civil Aviation, Government of India	
20.	Registered dealers selling High Speed Diesel to manufacturers and works contractors and those engaged in mining, who are registered under the Rajasthan Goods and Service Tax Act, 2017(Act No. 9 of 2017)	
21.	M/s Rajasthan State Ganganagar Sugar Mills Ltd.	
22.	Foreign Liquor, Indian Made Foreign Liquor and Beer, when sold to the dealers/persons not having retail off licenses issued by the Excise Department, Government of Rajasthan	
23.	Registered dealers selling Aviation Turbine Fuel to Flying Training Organisations and Aircraft type training Organisations approved by the Directorate General of Civil Aviation operating in the State of Rajasthan.	”.

59. Declaration of Independent Act Number and Renumbering of Clauses into Sections.- (1) Upon enactment, the Rajasthan Value Added Tax Act, 2025 shall be deemed to be an independent Act and shall be assigned a separate Act Number by the State Government in accordance with legislative procedures. The repeal or amendment of this Finance Act shall not affect the continued operation of the Rajasthan Value Added Tax Act, 2025, as a separate law.

(2) Clauses 8 to 58 of the Bill, shall be renumbered as sections 1 to 51 respectively at the time of publication of Rajasthan Value Added Tax Act, 2025 as a separate Act. All references appearing within these clauses to a section or sub-section, clauses or sub-clauses, shall be read and construed accordingly.

ब्रजेन्द्र जैन,

Principal Secretary to the Government.

राज्य केन्द्रीय मुद्रणालय, जयपुर।