

# The Rajasthan Lands and Buildings Tax Rules, 1965

RAJASTHAN

India

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### Rule

### THE-RAJASTHAN-LANDS-AND-BUILDINGS-TAX-RULES-1965 of 1965

- Published on 6 May 1965
- Commenced on 6 May 1965
- [This is the version of this document from 6 May 1965.]
- [Note: The original publication document is not available and this content could not be verified.]

The Rajasthan Lands and Buildings Tax Rules, 1965 Published vide Notification No. F 6(114) Revenue BI/64, dated 6-5-1965, Published in Rajpatra part 4(ga), dated 20-5-1965 In exercise of the powers conferred by section 30 of the Rajasthan Lands and Buildings Tax Act, 1964 (Rajasthan Act 18 of 1964) read with sections 4, 6(k), 7(2), 8, 10(3), 11(1), 14, 15, 16, 17(3) and 18 thereof, the State Government hereby makes the following rules, the same having been previously published, as required by sub-section (1) of section 30, namely:-

#### 1. Short title.

- These rules may be called the Rajasthan [Lands and Buildings Tax] [Substituted by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)] Rules, 1965.

#### 2. Definitions.

- In these rules, unless the context otherwise requires,-(i)'Act' means the Rajasthan [Lands and Buildings Tax] [Substituted by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)] Act, 1964;(ii)'Form' means a form appended to these rules; and(iii)'section' means a section of the Act.[3] [Re numbered by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)]. Powers and duties of assessing authority.- An Assessing Authority shall, in addition to the powers and duties conferred on him by the Act,-(a)have the powers to-(i)affix, or cause to be affixed, to any [Land and Building] [Substituted by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)] within his jurisdiction any mark or number for purposes of identification;(ii)examine any document, relevant to the market value of, or the assessment of the amount of the tax on, the [Land and Building] [Substituted by Notification dated 14.5.1973,

Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)] or to the identity of the person liable to pay the tax; and(iii)[ x x x] [Omitted by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)](b)have the duty to-(i)be responsible for the proper maintenance and safe custody of all registers, records and other documents required by or under the Act to be maintained; and(ii)carry out such general or special orders as may be issued by the State Government from time to time in connection with the carrying out of the provisions of the Act.

#### **4. [ Return under section 7. [Substituted by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)]**

(1)The return referred to in subsection (1) of section 7 shall be in form L.B.T. 1 and shall be signed by the person mentioned in section 8 and shall be verified in the manner indicated in the return.]

#### **5. Mode of payment.**

(1)Payment of tax or penalty shall be made into Government Treasury or any Bank authorised to receive money on behalf of the State Government situated within [or without] [Inserted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483] the jurisdiction of the Assessing Authority by means of a Cheque in form L.B.T. 2 or through a demand draft in favour of the Assessing Authority drawn on any branch situated in Rajasthan of the State Bank of India or of any of its subsidiary Banks.(2)Nothing in rule 4 or sub-rule (1) shall affect any return filed or payment made under section 7 before the publication of the Rajasthan Urban Land Tax (Amendment) Rules, 1973.(3)[ Where an assessee deposits tax or penalty in an authorised bank outside the jurisdiction of the assessing authority, it shall be his responsibility to send the copy of the challan or the attested photostat copy thereof within 15 days of the date of deposit to the concerned assessing authority.] [Inserted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483]

#### **6. Issue of receipts.**

(1)The Officer-in-charge of the Treasury or Bank in which any amount is paid under rule 5 shall issue a receipt in duplicate to the person giving the amount and forward to the authority concerned the part of the challan in form L.B.T.2 marked 'original' within seven days of the date of the payment.(2)The person making payment, receiving a duplicate receipt may retain one receipt for himself and shall use the other receipt (the portion marked in form L.B.T.2 for that purpose), for attaching with the return under rule 4.(3)In case of payment of subsequent instalments of tax or demand, or penalty the intimation of payment shall be given in writing to the Assessing Authority in form L.B.T.3 and one of the receipts given to the person making payment (the portion marked in form L.B.T.2 for that purpose) shall be enclosed with it.

## **7. Notice under section 10.**

- The notice to be issued under section 10(2)(a) shall be in the form L.B.T.4.

## **8. Form of assessment under section 10.**

- The order of assessment under section 10 shall be made in form L.B.T.5.

## **9. Notice under section 11.**

- The notice to be issued under section 11 shall be in the form L.B.T.6.

## **10. Form of assessment under section 11.**

- The order of assessment under section 11 shall be made in form L.B.T.7.

## **11. Manner of service of order under section 10 or 11.**

- Any order passed under section 10 or 11 shall be served on the owner of the land and building in the following manner, namely:-(a)in the case of any company, society, or association of individuals, whether incorporated or not, be served-(i)on the Secretary or any Director or other principal officer of the company, society or association of individuals as the case may be: or(ii)by leaving it or sending it by registered post acknowledgement due, addressed to the company, society or association of individuals as the case may be, at the registered office or if there is no registered office then, at the place where the company, society or association of individuals as the case may be, carries on business:(b)in the case of any firm, be served-(i)upon any one or more of the partners: or(ii)at the principal place at which the partnership business is carried on, upon any person having at the time of service the control or management of the partnership business:(c)in the case of Hindu Undivided family, be served upon the person in management of such family or of the property of such family, in the manner specified in clause (d);(d)In the case of an individual person, be served-(i)by delivering or tendering the order to the person concerned or his counsel or authorised agent: or(ii)by delivering or tendering the order to some adult member of the family: or(iii)by sending the order to the person concerned by registered post acknowledgement due; or(iv)if none of the aforesaid modes of service is practicable by affixing the order in some conspicuous part of the last known place of residence or business of the person concerned [in the presence of two witnesses] [Inserted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483].

### **11A. [ Assessment scheme. [Inserted by Notification No.1**

**(11)FD/Tax-Div./97-57, dated 9th July, 1998, Published in Rajasthan Gazette (Extraordinary), part 4(GA), dated 9-7-1998, page 167(131)]**

(1) For the purpose of assessment under section 10, self assessment scheme is applicable to residential Lands or buildings or both having market value upto Rs. 10 lakhs before 1.4.97 and upto Rs. 16 lakhs from 1.4.1997. (2) Scheme referred in sub-rule (1) is applicable to buildings which having the load bearing structure. (3) Market value of buildings under above referred scheme shall be calculated on composite rates basis which are decided by the Director, Land & Building Tax Department for said purpose. (4) Market value of land shall be calculated on the basis of rates existing in the registration & Stamps Department on or before 1st April of every year for which assessee filing his return.]

**12. [ Returns. [Substituted by Notification No.1 (11)FD/Tax-Div./97-57, dated 9th July, 1998, Published in Rajasthan Gazette (Extraordinary), part 4(GA), dated 9-7-1998, page 167(131).]**

(1) The return referred to in section 13(2) shall be in form LBT 8 and shall be signed by the person mentioned in section 8 and shall be verified in the manner indicated in the return. (2) The return to in section 10(2)(d)(i) shall be in form LBT 8A and shall be signed by the person mentioned in section 8 and verified in the manner indicated in the return].

**12A. [ Amendment of assessment order. [Inserted by Notification Notification dated 3.8.1982, Published in Rajpatra part 4(ga), dated 19.8.1982. page 86]**

- The Assessing Authority may, at any time, amend the order of assessment of market value and determination of tax in respect of any land or building where it appears that the use of such land or building has been converted from residential to commercial.]

**12B.**

[xxx] [Inserted by Notification dated 1.4.1989, Published in Rajpatra part 4(ga), dated 1.4.1989, page 2 (Extraordinary) and omitted by Notification No.1 (11)FD/Tax-Div./97-57, dated 9th July, 1998, Published in Rajasthan Gazette (Extraordinary), part 4(GA), dated 9-7-1998, page 167(131)]

**13. Notice of demand.**

(1) The notice of demand of tax or penalty under section 15A, 16A or 17 as the case may be, shall be in form L.B.T.9. (2) The notice of demand shall call upon the assessee to pay the tax or penalty within the time specified therein which shall not be less than 15 days.

**14. Conditions for payment in instalment.**

(1) The Land and Building Tax Officer functioning as Assessing Authority may order payment by instalments under section 15A (2) if the amount shown in the notice of demand does not exceed [Rs.2000/-] [Substituted for 'Rs.200/-' by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483]. In case the amount exceeds [Rs.2000/-]

[Substituted for 'Rs.200/-' by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483] such order may be passed after obtaining the previous approval of the Assistant Director, if the amount does not exceed [Rs.5000/-] [Substituted for 'Rs.200/-' by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483], and of the Director if it exceeds [Rs.5000/-] [Substituted for 'Rs.200/-' by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483].(2)The Assistant Director or a Sub-Divisional Officer functioning as Assessing Authority may order payment by instalments under section 15A (2) if the amount shown in the notice of demand does not exceed [Rs.5000/-] [Substituted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483]. In case the amount exceeds [Rs.5000/-] [Substituted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483], such order may be passed after obtaining the previous approval of the director.(3)No payment shall be postponed under this rule by instalments beyond a period of six months from the date of the order postponing such payment or a period of one year from the date of service of notice of demand, whichever is earlier.

## **15. Procedure to be followed in case of tax escaping assessment.**

(1)The Assessing Authority proceeding to assess or re-assess tax under section 15B shall serve a notice on the owner of the land and building in form L.B.T. 10.(2)No notice under sub-rule (1) shall be issued in respect of any land or building for any year after the expiry of [twenty years] [Substituted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483] from the end of the year for which tax has escaped assessment or has been wrongly or incorrectly assessed:Provided that nothing contained in this sub-rule shall apply to any assessment or re-assessment made in consequence of or to give effect to any finding or direction contained in an order under section 15 or 19.

## **16. Recovery from the occupier of land or building in certain cases under section 15-D.**

(1)Where tax to be recovered from the occupier out of the rent or other sum which has fallen or may fall due to the owner in respect of any land or building, the Assessing Authority shall, by order in writing, prohibit the owner, from recovering the rent or such other sum from the occupier and also the occupier from making payment thereof until further orders of the Assessing Authority.(2)A copy of the order shall be sent to the owner and another copy to the occupier.(3)The occupier prohibited under sub-rule (1) may pay the amount which has fallen due to the Assessing Authority and in case of amount which may fall due thereafter, pay the same to the Assessing Authority as and when it falls due and such payment shall discharge him in as effectual a manner as payment to the owner.(4)If the occupier, after service or order under sub-rule (2), fails without reasonable cause to pay to the Assessing Authority the amount to which the said order relates, the sum shall be recoverable from him as arrears of land revenue.

## **17. Notice under section 15-E.**

(1)The notice to be issued under section 15E (1) shall be in form L.B.T. 11.(2)The notice to be issued under section 15E(2) shall be in form L.B.T. 12.

## **18. Notice under section 15-F.**

(1)The notice required to be given to the Assessing Authority under section 15F shall be in form L.B.T. 13.(2)The notice under sub-rule (1) shall be given by the owner or his agent by personal delivery to the Assessing Authority or may be sent by registered post addressed to the Assessing Authority.

## **19. Form and contents of appeal.**

(1)The Memorandum of appeal under section 16 or 18 shall be in form L.B.T. 14 and shall be submitted in duplicate, and in case the appeal is under section 16 shall be accompanied by proof of payment of tax not less than half the amount of tax assessed and payable by the person preferring the appeal.(2)The Memorandum of appeal shall be signed by the appellant or by his agent and shall be verified in the manner given in the prescribed form and shall be accompanied by [the originally endorsed copy or] [Substituted by Notification Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483] a certified copy of the order sought to be appealed against.

## **20. Presentation of appeals.**

- The Memorandum of appeal shall be presented by the appellant or his agent to the Appellate Authority or such member of the ministerial staff as the Appellate Authority may appoint in this behalf, or may be sent by registered post addressed to the Appellate Authority.

## **20A. [ Transfer of appeals. [Inserted by Notification Notification dated 14.6.1979, Published in Rajpatra part 4(ga), dated 5.7.1979]**

(1)The director may suo motu, or otherwise and after recording the reason transfer any cast from one Appellate authority to another.(2)No officer acting as Appellate Authority shall hear any appeal against any order made by him in another capacity.(3)When any such appeal as is referred to in sub-rule (2) comes before any officer, he shall forthwith transfer the record of the case to the Director with a report of the circumstances attending the reference. The Director shall thereupon transfer the same for disposal to any other appellate authority after giving the appellant a reasonable opportunity of being heard.]

## **21. Order of appeal to be communicated.**

- A copy of every order of the Appellate Authority disposing of an appeal shall be sent to the appellant, to the Assessing Authority concerned and the Director either by personal delivery or by post.

## **22. Application for revision.**

(1)An application for revision under section 19 shall be in form L.B.T. 15.(2)The provisions of rule 19 to 21 shall apply in respect of application for revision and other matters connected therewith in the same manner as they apply to appeals with such modifications as may be necessary.

## **23. Giving opportunity for hearing in certain cases.**

- No order against any person imposing penalty under section 16A or 17 shall be passed unless he has been given a reasonable opportunity of being heard.

## **24. Mode of service of notice.**

- The service of any notice under the Act or these rules may be effected in any of the following ways, namely:-(a)by giving or tendering the copy thereof to the person addressed or his agent, or(b)if such person or his agent cannot easily be found, by leaving a copy thereof at his last known place of business or residence, or by giving or tendering it to some adult member of his family: or(c)if the address of such a person is known to the Lands and Buildings Tax Authority concerned, by sending a copy thereof to him by registered post; or(d)if none of the modes aforesaid is practicable, by affixation of a copy thereof in some conspicuous place at his last known place of business or residence [in the presence of two witnesses] [Inserted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483],

## **25. Power to prescribe forms and issue instructions.**

- The Director may issue general instructions and prescribe forms for matters connected with the administration of the Act and these rules and such Instructions and forms shall be limited to the registers to be maintained, or returns to be submitted, or documents to be used, by officers of the Lands and Buildings Tax Department of the Government.

## **26. Prescribed Officer under section 15-A.**

- The Assessing Authority shall be the prescribed office for the purpose of section 15A.

## 27. Fees payable in respect of applications and petitions.

- Court fee stamps of the value indicated below shall be affixed on all documents in respect of appeals, revisions, and other proceedings:-

S.No.	Nature of document	Value of court fee stamps
1	2	3
1.	Memorandum of appeal under section 16 and 18	Two percent of the amount in dispute calculated to the nearest rupee, subject to the minimum of Rs.[10/-] [Substituted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483] and the maximum of Rs.[100/-] [Substituted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483]
2.	Application for revision under section 19	Rs.[50/-] [Substituted by Notification dated 4.3.1992, Published in Rajpatra part 4(ga), dated 4.3.1992 (Extraordinary), page 483]
3.	Vakalatnama by an agent authorised to appear under section 29	50 paise
4.	Application for adjournment of any proceedings before any authority under the Act	50 paise
5.	(a) application for obtaining copies (b) copy of an order passed by any authority under the Act or other document	50 paise (i) For the first 200 words-50 paise.(ii) Additional 100 words or less-25 paise.
6.	Application for inspection of files	50 paise

### 27A. [ Copying and Inspection Rules. [Added by Notification dated 19.11.1975, Published in Rajpatra part 4(ga), dated 25.12.1975]

(1) An owner or occupier, who is a party to the proceedings of the assessment at any time, may obtain copy of any document filed by him, copy of assessment order of any other notices issued by the Assessing Authority or proceedings taken under the Act on payment of copying charges, (i) Strangers to the proceedings of the assessment after final assessment orders by Assessing Authority may obtain copy of any document with consent in writing of the person by the Assessing Authority. (2) Application for obtaining copies shall be filed on 50 paise stamp and shall accompany sufficient copying fee stamps to cover copying fee. Any deficiency of copying fee charges shall be communicated by the Assessing Authority in L.B.T. 17. Copying fee shall be for the first 200 words



50 paise and for additional 100 words or less 25 paise. Urgent applications shall be entertained on payment of double of the ordinary fee and shall be delivered in 24 hours while ordinary in a week. In case of copies of books, register, maps or plans or extracts thereof the Assessing Authority shall fix the copying charges with reference to the quantity, difficulty or intricacy of the work done.(3)Every application for a copy shall be on form L.B.T. 16 and shall set forth:-(i)the name and description of the applicant whether owner or occupier and his full address;(ii)the description of document of which a copy is required.The following particulars concerning the record from which the copy is asked for:-G.I.R. Number;File Number;Date of disposal, when the case has been disposed of and the date of hearing when the case is pending;Whether the application is urgent or ordinary;Whether the copy is required to be sent by post;Grounds for which copy is required.The application for 'copying' shall be addressed to the Assessing Authority and shall be filed in his office.The Assessing Authority on receipt of such application will pass necessary orders to grant copies and shall enter the application in the register L.B.T. 18 maintained for this purpose in the manner prescribed.(4)A party to the proceedings of the assessment or his authorised agent may apply for an order to inspect the record in the L.B.T. 19. The fee for inspection of records shall be fifty paise for ordinary and one rupee for urgent applications. An ordinary application shall be allowed on the day following the date on which he application is made or on a subsequent day mentioned in the order. Urgent application shall be allowed on the same day.(5)Strangers shall not be entitled as of right to obtain an order for inspection nor in any case be allowed to inspect the documents put in evidence except with the consent of the person by whom they were produced or his successor in interest. Such consent shall invariably be filed with the application for inspection.(6)The papers other than those of proceeding of assessment, notices issued or documents produced shall not be opened to inspection except under an order in writing of the Assessing Authority made and he shall record in writing why such inspection was allowed.(7)No person inspecting the record shall be allowed to bring into the room in which the inspection is made any pen or ink nor to use any pen or ink nor shall be allowed to make any mark upon or in any respect to mutilate any record or paper which is being inspected.]

## **28. Transfer of cases from one Assessing Authority to another.**

(1)The Director may, on an application of an owner or suo motu after giving the owner a reasonable opportunity of being heard in the matter, wherever it is possible to do so, and after recording his reasons transfer any case from one Assessing Authority to another:Provided that nothing in this sub-rule shall be deemed to require any such opportunity to be given where the transfer is from one Assessing Authority to another whose offices are situated in the same place.(2)The transfer of case under sub-rule (1) may be made at any stage of the proceedings, and shall not render necessary re-issue of any notice already issued by the Assessing Authority from whom the case is transferred.Explanation. - In this rule the word "case in relation to any owner whose name is specified in any order or direction issued thereunder, means all proceedings under the Act and rules made thereunder, in respect of any order which may be pending on the date of such order or direction or which may have been completed on or before such date, and includes also all proceedings under the Act or rules made thereunder, which may be commenced after the date of such order or direction in respect of any order.

**29. [ Authorised Representative. [Added by Notification dated 13.2.1974, Published in Rajpatra part 4(ga), dated 13.2.1974 (Extraordinary)]**

- No person shall appear before any authority in connection with any proceedings under the Act as an agent of any owner or occupier unless he is-(a)a friend or relative of the owner or occupier, or(b)a person holding a general or special power of attorney executed by the owner or occupier, or(c)a Sales Tax Practitioner registered under the Rajasthan Sales Tax Rules, 1955, or(d)a Chartered Accountant within the meaning of Chartered Accountants Act, 1949 (Central Act 38 of 1949).(e)a Legal Practitioner who is entitled to practise in any Civil Court of the State.](f)[ a Revenue Agent who is competent under the Rajasthan Revenue Courts Manual to appear in Revenue Court.] [Inserted by Notification dated 23.4.1977, Published in Rajpatra part 4(ga), dated 28.4.1977, page 85]

**30. [ [Added vide Notification dated 17.2.1990, Published in Rajpatra part 4(ga), dated 20.2.1990 (Extraordinary), page 165]**

The Lands and Buildings Tax Department would register persons as private valuers for determining the market value of the buildings/ structures on the land. The market value of the building would normally be determined through Replacement cost Method for which Lands and Buildings Tax Department would issue suitable guide lines from time to time. The conditions for appointment, duties, etc. of the private valuers would be:-(a)Qualification. - Graduate in Civil Engineering or Architecture or Town Planning.(b)Experience of the work as Consulting Engineer, Surveyors/Architect for a period of not less than 2 years in any of the following fields:(i)Valuation of building and urban land.(ii)Quantity surveying in building construction.(iii)Architectural or structural design of building or town planning or;(iv)Construction of buildings or development of land.(c)Registration Fee. - Registration fee Rs.1000/-,(d)[ Renewal. - After every two years on payment of a renewal fee Rs. 500.00 subject to the condition mentioned in clause (f)].(e)Scale of fees to be charged by registered valuer:-On the 1st Rs.3 lakhs of the assets as valued. ¼% of the value (Minimum Rs. 500)On the balance of assets as valued 1/10% of the value.Where two or more assets are required to be valued by a registered valuer at the instance of an assessee all such assets shall be deemed to constitute a single asset for the purpose of calculating the fees payable to such registered valuer.(f)Registered valuer when to be guilty of mis-conduct in his professional capacity. - After the departmental verification through the technical staff, if the valuation done by the registered valuer is found varying more than 20% is to be considered as misconduct.Director may suspend or cancel the registration and may confiscate the registration fee wholly or partly after giving an opportunity of hearing to the valuer;(g)Appeal. - In case of suspension/cancellation of the registration/confiscation of registration fee, the valuer can appeal before the Special Secretary to Government, Finance Department, Rajasthan, Jaipur within a period of 90 days. The decision of the Special Secretary Finance would be final.][Form L.B.T. 1] [Substituted by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)](See rule 4)Form of Return of Lands and Buildings under section 7 of the Rajasthan Lands and Buildings Tax Act, 1964

Financial year

District

Name of the  
Municipality  
or Cantonment.

-

For use in office

Date of receipt

Receipt No.

1. Name of owner(s)

2. Address (es) of  
owners)

(i) Office/ Place of  
business

(ii) Registered  
office in case of a  
company

(iii) Residence

3. Location of Land(s)  
and Building(s):

(a) (i) Name of land  
or building, if any .....

(ii) Plot No. or  
House No. ....

(iii) Survey No .....  
.....

(iv) Name of  
Mohalla or  
Colony .....

(v) Name of the  
street .....

(vi) Ward No. ....

(b) (i) Name of land  
or building, if  
any .....

(ii) Plot No. or  
House No. ....

(iii) Survey No. ....  
.....

(iv) Name of  
Mohalla or  
Colony .....

.....

(v) Name of the street

(vi) Ward No.

.....

(If there are more lands or buildings attach a separate paper)

N.B. - Description of land or building should be such that it can be clearly identified.

4. Name(s) of the occupier, if any  
(Separately for each land and building)

5. Purpose for which land or building is being used  
(Separately for each land and building)

6. Annual rent, if any, received by the owner (Separately for each land and building)

7. Details of land or building as on 1.4.1973 shown in item No. 3 above separately: -

(a) Land or building shown at (a) in Col.(3)/  
(1) Total area of the land  
(Sq.metre or Sq.feet)

(2) Plinth area of the building (Sq. metre or Sq.feet)		
(i) Main Building:-		
	(a) Basement .....	
	(b) Ground Floor .....	
	(c) First Floor .....	
	(d) Second Floor .....	
	(e) (and so-on) .....	
	Total (i) Building	
(ii)	Garage .....	
(iii)	Out-houses, stables and sheds etc. ....	
Total Plinth area	.....	
(b)	Land or building shown at (b) in Column No.3. ....	
(1)	Total area of the land .....	
	(In Sq. metre or Sq.feet)	
(2)	Plinth area of the building .....	
	(In Sq. metre or Sq.feet)	
(i)	Building .....	
	(a) Basement .....	
	(b) Ground Floor .....	
	(c) First Floor .....	
	(d) Second Floor .....	
	(e) (and so on) .....	
	Total: (i) Building .....	

- (ii) Garage .....
- (iii) Out-houses.  
stables and .....  
sheds etc.
- Total: Plinth  
area .....
8. Date of acquisition  
of land(s)  
(Separately for each  
land)
9. Date of completion  
of construction of  
each building,  
storey etc.  
(Separately for each  
building)
10. Date of occupation  
of land or building  
(Separately for each  
land and building)
11. Market value of the  
land or building on  
April 1, 1973 in Value in whole  
the opinion of the  
owner.  
[ x x x ] [Deleted by  
Notification dated  
23.6.1973,  
Published in Rs.  
Rajpatra part 4(ga),  
dated 23.6.1973  
(Extraordinary)]
12. Deduct amount of  
market value on Rs.  
which no tax is  
payable
13. Amount of market  
value on which tax Rs.  
is payable
14. Amount of tax Rs.  
payable for the year

15. Amount deposited  
with date Rs.  
and Challan No.
16. Tax due to be paid  
in Second Rs.  
instalment

Verification I ..... Son/Daughter/Wife of Shri ..... solemnly declare that to the best of my knowledge and belief, the information given in this return is correct and complete and no other land or building in whatsoever manner is owned in my name/ H.U.F./ Company/ Firm/ Association/ as individual on 1st day of April, 1973. I further declare that I am making this return in my capacity as ..... (mention category) and that I am competent to make this return and verify it.

Place ..... Signature

Date .....

Note:-

(1)

The return  
under Section 7  
shall be signed  
and verified by-

(a)

In the case of an individual By himself

(b)

In the case of a Hindu Undivided Family By the Manager

(c)

In the case of a company By the Principal Officer

(d)

In the case of a firm By any partner not being a minor.

(e)

In the case of any other Association By any member or the Principal Officer.

(f)

In the case of any other person By that person or by some person competent to act on his behalf.

(2)

Before signing the verification, the signatory should satisfy himself that the return is correct and complete in

all respects. A person making a false or incorrect statement is liable to a penalty which may extend to Rs. 1,000/-.

(3) If the amount of tax shown in the return and paid falls short of the tax assessed by more than 30% a penalty not exceeding half the amount of difference in tax shall be imposed.

(4) [Added by Notification dated 23.6.1973, Published in Rajpatra part 4(ga), dated 23.6.1973 (Extraordinary)] Particulars in columns 11 to 14 and 16 shall be shown separately in respect of each unit of land or building or both. [Added by Notification dated 23.6.1973, Published in Rajpatra part 4(ga), dated 23.6.1973 (Extraordinary)];

Acknowledgement Received return from Shri ..... in respect of his lands and buildings situated in urban area for the year ..... Signature] [Form - LBT-2] [Substituted by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)] (See Section 7 (2) of the Rajasthan Lands and Buildings Tax Act, 1964)

## Part I – Duplicate (to be retained in the Treasury) Lands & Buildings Tax Challan

XIII -	Other Taxes and Duties -	(D) Other Items -
	(D) Miscellaneous (2) Taxes on Lands and Buildings	
Challan No. ....	Dated .....	
Invoice of Tax etc. paid into Treasury/Sub. Treasury		
Payment on account of :-	Amount	Rs. P.
1.	Tax (a) (Financial Year 19.....)   (b)	1st Instalment IInd Instalment Demand (Financial Year.....) No. & date of demand Notice
2.	Penalty	



3. Miscellaneous

Total

Name and Address of the  
owner

(In words) Rupees .....

Date ..... For use in Treasury/Bank

Received Rs. ....

Please receive and grant receipt In words Rs. ....

.....

Depositor ..... Treasury/ Sub-Treasury/ Bank.

Form - LBT-2(See Section 7 (2) of the Rajasthan Lands and Buildings Tax Act, 1964)

## Part II – Original (to be returned to the Assistant Director/ Lands and Buildings Tax Officer/S.D.D.) Lands & Buildings Tax Challan

XIII - Other Taxes and Duties - (D) Other  
Items -

(D) Miscellaneous (2) Taxes on Lands and Buildings

Challan No. .... Dated .....

Invoice of Tax etc. paid into Treasury/Sub. Treasury

Payment on account of :- Amount

Rs. P.

1. Tax  
(a) (Financial Year 19  
.....)

1st Instalment

IIInd Instalment

Demand (Financial Year  
.....)

(b)

No. & date of demand Notice

2. Penalty

3. Miscellaneous

Total

Name and Address of the  
owner

(In words) Rupees .....

Date ..... For use in Treasury/Bank

Received Rs. ....

Please receive and grant receipt In words Rs. ....

.....

Depositor ..... Treasury/ Sub-Treasury/ Bank.

Form - LBT-2(See Section 7 (2) of the Rajasthan Lands and Buildings Tax Act, 1964)

## Part III – Receipt (to be given to the Depositor for retention) Lands & Buildings Tax Challan

XIII -

Other Taxes and Duties -

(D) Other  
Items -

(D) Miscellaneous (2) Taxes on Lands and Buildings

Challan No. .... Dated .....

Treasury/Sub. Treasury Received a sum of Rs. (In words) .....

Payment on account of :-

Amount

Rs. P.

1.

Tax

(a) (Financial Year 19  
.....)

1st Instalment

Ind Instalment

Demand (Financial Year  
.....)

(b)

No. & date of demand Notice

2.

Penalty

3.

Miscellaneous

Total

Name and Address of the  
owner

(In words) Rupees

.....

.....

For use in Treasury/Bank Received Rs. .... In words Rs.

..... Treasury/ Sub-Treasury/ Bank. Form - LBT-2(See Section 7 (2) of the  
Rajasthan Lands and Buildings Tax Act, 1964)

## Part IV – Receipt (to be given to the Depositor for transmission to Assistant Director/ L & BTO/ S.D.O. along with the Return) Lands & Buildings Tax Challan

XIII -	Other Taxes and Duties -	(D) Other Items -
	(D) Miscellaneous (2) Taxes on Lands and Buildings	
Challan No. ....	Dated .....	
Treasury/Sub. Treasury Received a sum of Rs. (In words) .....		
Payment on account of :-	Amount	Rs. P.
1.	Tax	
	(a) (Financial Year 19 .....)	
		1st Instalment
		IIInd Instalment
	(b)	Demand (Financial Year .....)
		No. & date of demand Notice
2.	Penalty	
3.	Miscellaneous	
	Total	
Name and Address of the owner		
	(In words) Rupees	..... .....
For use in Treasury/Bank Received Rs. .... In words Rs. ....		
.....Treasury/ Sub-Treasury/ Bank.[Form L.B.T. 3] [Substituted by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)](See rule 6)Form of intimation regarding payment of Tax or demandToThe Assessing Authority.....(Designation)This is to inform you that a sum of Rs. .... on account of ..... instalment of tax/ demand/ penalty for the year ..... has been paid by me on vide challan (form LBT 2) No. .... dated in respect of lands and buildings bearing No. .... street Ward No. .... Survey No Sub-Division No. .... situated in ..... (name of urban area) district .....The challan evidencing payment of said amount is enclosed herewith.		
Signature .....		
Name .....		
Date : Address .....		
Place: G.I.R.N. ....		

(If communicated by the assessing authority)

[Note: If the tax paid is in respect of more than one land and building or both, particulars of each such unit of land or building or both should be given] [Added by Notification dated 23.6.1973, Published in Rajpatra part 4(ga), dated 23.6.1973 (Extraordinary)]. [Form L.B.T. 4] [Substituted by Notification dated 28.12.1973, Published in Rajpatra part 4(ga), dated 28.12.1973 (Extraordinary)] (See rule 6) Notice under section 10 (2) (a) of the Rajasthan Lands and Buildings Tax Act, 1964 To..... Your return under section 7 of the Rajasthan Lands and Buildings Tax Act, 1964 to the assessing authority ..... relating to the lands and/ or buildings specified below has been received. I am not satisfied that the particulars contained therein are correct and complete. -

S. No. Location of the Land and Building

- |   |    |
|---|----|
| 1 | 2  |
|   | 1. |
|   | 2. |
|   | 3. |

You are, therefore, required to attend in person or through an authorised agent on ..... (date) at ..... (place) or to produce or cause to be produced on that day any evidence on which you may rely in support of your return.

Place Assessing Authority

Date Designation .....

[Form L.B.T. 5] [Substituted by Notification dated 14.5.1973, Published in Rajpatra part 4 (ga), dated 14.5.1973 (Extraordinary)] (See rule 6) Form of order of the Assessing authority under section 10 of the Rajasthan Lands and Buildings Tax Act, 1964 Order

Name of the Urban

Area

Name of the

District

- |    |  |
|----|--|
| 1. | Name of the Mohalla<br>or Colony .....       |
| 2. | Name of the Street<br>.....                  |
| 3. | House No./Plot No.<br>.....                  |
| 4. | Ward No. ....                                |
| 5. | Survey No. ....                              |
| 6. | Area of the Land<br>.....                    |
| 7. | Plinth Area (In square<br>Metres/feet) ..... |

(a)

Main Building :

(i)

		Basement
		.....
	(ii)	Ground Floor
		.....
	(iii)	First Floor
		.....
	(iv)	Second Floor
		.....
	(v)	So on
		.....
	(b) Out house Garage	
	etc.	
8.	Name of the owner.	
9.	Address of the owner.	
10.	Market value of the land or building in the Rs. .... opinion of the owner.	
11.	G.I.R. No.	
	I assess the Market value of your above lands and buildings and determine the tax payable by you as follows :-	
(a)	Market value assessed by the Assessing authority	Rs. ....
(b)	Deduct amount of market value on which no tax is payable	Rs. ....
(c)	Taxable market value	Rs. ....
(d)	Amount of Tax determined per year (@ )	Rs. ....
(e)	Reasons for assessment of market value as in Column (a)	Rs. ....

Date of service of notice, if any.

Date of hearing, if any

Whether assessee  
appeared or not

Date of order

.....

Place .....

Assessing  
Authority

Designation.....

[Note. Particulars in columns 1 to 7, 10 and (a) to (e) shall be given separately in respect of each unit of land or building or both.] [Added by Notification dated 23.6.1973, Published in Rajpatra part 4(ga), dated 23.6.1973 (Extraordinary)] Form L.B.T. 6(See rule 9) Notice under section 11 (1) of the Rajasthan Lands and Buildings Tax Act,

1964 To.....[Please take notice that you have failed to furnish the return under section 7 of the Rajasthan Lands and Buildings Tax Act, 1964 in respect of lands and/or buildings specified below. On the basis of the information obtained under section 9 of the said Act, provisionally determine the market value of the lands and buildings mentioned below as shown against them in column 3 below.] [Added by Notification dated 23.6.1973, Published in Rajpatra part 4(ga), dated 23.6.1973 (Extraordinary)]

S.No.	Location[and extent of land or building] [Corrected vide Corrigendum dated 9-7-1973]	Market value provisionally determined
1	2	3
	1	
	2	
	3	

**2. You are required to lodge before the undersigned on ..... at ..... AM/ PM at ..... (specify place) a statement in writing of your objections, if any, to such function of market value or to the extent of the land and building. The objection will be enquired into on the said date and at the said time when you will be at liberty to appear in person or by an authorised agent and to adduce any oral or documentary evidence in support of your objections, failing which the provisional market value will be confirmed.**

Assessing Authority

Place ..... Designation .....

Date .....

Form L.B.T. 7(See rule 10) Form of order of Assessing authority under section 11 of the Rajasthan Lands and Buildings Tax Act, 1964 Order

Name  
of the  
District

Name  
of the  
Urban  
Area

1. Name of Mohalla or Colony .....
2. Name of Street .....
3. House No./ Plot No. ....
4. Ward No. ....
5. Survey No. ....
6. Area of the Land .....
7. Area of the Buildings: .....
- (a) Main Building :
  - (i) Basement .....
  - (ii) Ground Floor .....
  - (iii) First Floor .....
  - (iv) Second Floor .....
  - (v) So on .....
- (b) Garage/ Out house .....
- Name of the owner .....
8. Address of the owner .....
9. G.I.R. No. ....
10. I assess the Market value of the above lands and buildings and determine the tax payable by you as follows :-
  - (a) Market value as provisionally assessed by the Assessing authority Rs. ....

(b)	Market value of the land and building furnished by the owner	Rs. ....
(c)	Market value finally assessed by the Assessing authority	Rs. ....
(d)	Deduct amount of market value on which no tax is payable.	Rs. ....
(e)	Taxable market value	Rs. ....
(f)	Amount of Tax determined per year(@ )	Rs. ....
(g)	Reasons for final assessment of market value as in Column (e)	Rs. ....

Date of service of notice, if any.....

Date of hearing.....

Whether assessee appeared or not.....

Date of order.....

Place .....

Assessing Authority

Designation .....

[Note. Particulars in columns 1 to 7 and (a) to (g) shall be given separately in respect of each unit of land or building or both.] [Added by Notification dated 23.6.1973, Published in Rajpatra part 4(ga), dated 23.6.1973 (Extraordinary)] Form L.B.T. 8(See rule 4) Form of return of Lands and Buildings under section 13 of the Rajasthan Lands and Buildings Tax Act, 1964

Financial year

District



Name of the  
Municipality  
or  
Cantonment. -

For use in  
office  
Date of  
receipt  
Receipt No.

1. Name of owner(s) .....
2. Address (es) of owner(s)
  - (i) Office/Place of business .....
  - (ii) Registered office in case of a company .....
  - (iii) Residence .....
3. Location of Land(s) and Building(s):
  - (a)
    - (i) Name of land or building, if any .....
    - (ii) Plot No. or House No. ....
    - (iii) Survey No. ....
    - (iv) Name of Mohalla or Colony .....
    - (v) Name of the street .....
    - (vi) Ward No. ....
  - (b)
    - (i) Name of land or building, if any .....
    - (ii) Plot No. or House No. ....
    - (iii) Survey No. ....
    - (iv) Name of Mohalla or Colony .....

	(v)	Name of the street .....																		
	(vi)	Ward No. ....																		
4.	(If there are more lands or buildings attach a separate paper) Circumstances for becoming liable																			
	(a)	Mention if the land or building has ceased to enjoy the character on account of which exemption was granted.  <table border="0"> <tr> <td>(i)</td> <td>Area of such land (in Sq. Mtr. or Sq. Ft.)</td> </tr> <tr> <td>(ii)</td> <td>Area of such building (in Sq. Mtr. or Sq. Ft.)</td> </tr> <tr> <td></td> <td>Main Building.(Plinth area)</td> </tr> <tr> <td></td> <td>Basement .....</td> </tr> <tr> <td></td> <td>Ground Floor .....</td> </tr> <tr> <td></td> <td>First Floor .....</td> </tr> <tr> <td></td> <td>Second Floor .....</td> </tr> <tr> <td></td> <td>Garage .....</td> </tr> <tr> <td></td> <td>Out-houses etc. ....</td> </tr> </table>	(i)	Area of such land (in Sq. Mtr. or Sq. Ft.)	(ii)	Area of such building (in Sq. Mtr. or Sq. Ft.)		Main Building.(Plinth area)		Basement .....		Ground Floor .....		First Floor .....		Second Floor .....		Garage .....		Out-houses etc. ....
(i)	Area of such land (in Sq. Mtr. or Sq. Ft.)																			
(ii)	Area of such building (in Sq. Mtr. or Sq. Ft.)																			
	Main Building.(Plinth area)																			
	Basement .....																			
	Ground Floor .....																			
	First Floor .....																			
	Second Floor .....																			
	Garage .....																			
	Out-houses etc. ....																			
	(b)	Mention if the liability has arisen because of acquisition of land or building.  <table border="0"> <tr> <td>(i)</td> <td>Area of land acquired (in Sq. Mtr. or Sq. Ft.)</td> </tr> </table>	(i)	Area of land acquired (in Sq. Mtr. or Sq. Ft.)																
(i)	Area of land acquired (in Sq. Mtr. or Sq. Ft.)																			

		(ii)	Area of such building (in Sq. Mtr. or Sq. Ft.) Main Building.(Plinth area)
			Basement .....
			Ground Floor .....
			First Floor .....
			Second Floor .....
			Garage .....
			Out-houses etc. ....
			Total:-
		(c)	Mention if the liability has arisen due to building,rebuilding or enlargement of any building.  Area of the building built, re-built or enlarged  (in Sq. Mtr. or Sq. Ft.)  Main Building. (Plinth area)
			Basement .....
			Ground Floor .....
			First Floor .....
			Second Floor .....
			Garage .....
			Out-houses etc. ....
			Total :-
5.	Name(s) of the		
	occupier, if any		
	(Separately for		
	each land and		
	building)		
6.			

	Purpose for which land or building is being used	
	(Separately for each land and building)	
7.	Annual rent, if any, received by the owner	
	(Separately for each land and building)	
8.	Details of land or building as on 1st of April of the year inwhich the owner becomes liable shown in item No. 3 aboveseparately :-	
	(a)	Land or building shown at (a) in Col.(3)
	(1)	Total area of the land (Sq.metre or Sq.feet)
	(2)	Plinth area of the building (Sq. metre or Sq.feet)
	(i)	Main Building:- (a) Basement .....
		(b) Ground Floor .....
		(c) First Floor .....
		(d) Second Floor .....
		(e) (and so-on) .....
		Total: (i) Building
	(ii)	Garage .....
	(iii)	.....

			Out-houses, stables and sheds etc.	
			Total Plinth area	.....
	(b)	Land or building shown at (b) in Column No.3.		
		(1)	Total area of the land	.....
(In Sq. metre or Sq.feet)				
		(2)	Plinth area of the building	.....
(In Sq. metre or Sq.feet)				
		(i)	Building	.....
		(a)	Basement	.....
		(b)	Ground Floor	.....
		(c)	First Floor	.....
		(d)	Second Floor	.....
		(e)	(and so on)	.....
			Total: (i) Building	.....
		(ii)	Garage	.....
		(iii)	Out-houses, stables and sheds etc.	.....
			Total: Plinth area	.....
9.	Date of acquisition of land(s)  (Separately for each land)	.....		
10.	Date of completion of construction of each building, storeyetc.			

- (Separately for each building)
11. Date of occupation of land or building
- (Separately for each land and building)
12. Market value of the land or building on 1st April of the year in which the owner becomes liable in the opinion of the owner. Value in wholeRs.
- (a) [ xxx  
(b) x x x ]
13. Deduct amount of market value on which no tax is payable Rs.
14. Amount of market value on which tax is payable Rs.
15. Amount of tax payable for the year Rs.
16. Amount deposited with date and Challan No. Rs.
17. Tax due to be paid in Second instalment Rs.

Verification I ..... Son/ Daughter/ Wife of shri solemnly declare that to the best of my knowledge and belief, the information given in this return is correct and complete and no other land or building in whatsoever manner is owned in my name/ H.U.F./ Company/ Firm/ Association/ as individual. I further declare that I am making this return in my capacity as ..... (mention category) and that I am competent to make this return and verily it.

Place ..... Signature

Date .....

Note:-(1) The return under Section 13 shall be signed and verified by-

- |   |  |
|---|--|
| (a) In the case of an individual            | By himself   |
| (b) In the case of a Hindu Undivided Family | By the Manager   |
| (c) In the case of a company                | By the Principal Officer   |
| (d) In the case of a firm                   | By any partner not being a minor.                                |
| (e) In the case of any other Association    | By any member or the Principal Officer.                          |
| (f) In the case of any other person         | By that person or by some person competent to act on his behalf. |

(2) Before signing the verification, the signatory should satisfy himself that the return is correct and complete in all respects. A person making a false or incorrect statement is liable to penalty which may extend to Rs. 1,000/-. (3) If the amount of tax shown in the return and paid falls short of the tax assessed by more than 30% a penalty not exceeding half the amount of difference in tax shall be imposed. (4) [Particulars in columns 12 to 15 and 17 shall be shown separately in respect of each unit of land or building or both.] [Added by Notification dated 23.6.1973, Published in Rajpatra part 4(ga), dated 23.6.1973 (Extraordinary)]; Acknowledgement Received return from Shri ..... in respect of his lands and buildings situated in.....urban area for the year Signature] Form L.B.T.8-A (See Rule 12(ii) Form of Return under self assessment scheme (Only for residential, self occupied, load bearing buildings) Form of return of lands and Buildings under section 13 of the Rajasthan Lands & Buildings Tax Act, 1964 of self assessment Scheme (for self occupied residential, buildings only, which is not having R.C.C. framed structure)

For office use Assessee need not to attend office for only his assessment. Encl. Documents: -

- |                          |   |
|--------------------------|---|
| 1. Date of receipt       | 1. Copy of challan                        |
| 2. Receipt No.           | 2. Sale deed/ owner slip documents        |
| 3. G.I.R. No.            | 3. Complete map of the lands & buildings. |
| 4. D.C.R.No.             | 4. Other                                  |
| 5. Other date            |   |
| 6. Any other particulars |   |

Assessing Authority Lands & Buildings Tax Department Circle:-General Information

## 1. Financial Year.

## 2. Name of the owner(s)

## 3. Location of the land(s) & Building(s)

#### 4. Correspondence Address(es) of owner(s)

#### 5. Circumstances for becoming liable

(a) Reasons for Acquisition of lands & Buildings [Yes/ No] (b) Reasons for construction/built/re-built or enlarge [Yes/ No] (c) Any other reason.

#### 6. Details for year of liability

(a) Date of acquisition of lands & buildings (b) Date of completion of building with month. (c) year of occupation of building with month. Market Value of Lands & Buildings

#### 1. Valuation of already assessed portion Rs.

#### 2. Valuation of new construction, rebuilding or enlarge portion:-(as per Annexure encl.)

(a) Value of land:-(b) Value of Building:-Total A+B Rs.

#### 3. Total: (1+2):-

Note:- Valuation should be rounded next 100 Rs. Details of Tax

S.No.	Year	Yearly Tax	Total Payable Tax
1.	1973-74 to 1976-77		
2.	1977-78 to 1993-94		
3.	1994-95 to 1996-97		
4.	1997-98 to		
5.	Amount of total payable tax		
6.	Amount of penalty & interest		
7.	One time Tax: 8 x Annual Tax Rs.		
8.	Amount of total tax Rs.		
9.	Name of the Urban Area where tax deposited		
10.	Date of Deposit:		

Verification I ..... S/o/ D/o/ w/o Shri ..... solemnly declare that to the best of my knowledge and belief, the information of this return is correct and complete. If information/ facts/ documents prove false in any circumstance then I am liable to pay due Tax & Penalty.

Date:

Place: Signature

Owner(s)/ Co-owner/ Manager/ Karta .....



## Annexure "A" Valuation Report

**1. Market Value of land**

Note: Market value of land as per departmental rates should not be less than the amount of sale deed + Cost-index

## (A) As per department Rates:

(1)	Area of land:	Sqmt.
(2)	Rate of land:	Rs. Sqmt.
(3)	Value of land:	Rs. Sqmt.
(4)	Add/Deduct	
	(a) Add 10 % for corner plot	
	(b) less 30 % for built up.	
	Total exemption on account of building construction.	
(5)	Actual cost of land.....	

## (B) As per sale deed:

(1)	purchase value	Rs.
(2)	Cost index	Rs.
(3)	Total 1+2	Rs.

Annexure "B" Valuation Report (Only for those building which are allotted by Rajasthan Housing Board) Value of allotment price of lands & Buildings

## (a) Allotment Value

(b) Add 10 % per year from the date of allotment upto the date of becoming tax liable;

(c) Investment amount for improvement of allotted building

## (d) Total Value (A+B+C)

Value of enlarged portion if any after allotment Details of Valuation: Category of building

S.No. Floor		Newly built portion area (in Sqmt.)	Rate Rs.(per Sqmt.)	Value (in Rs.)
1	2	3	4	5
1.	Basement			
2.	G.F. over			
3.	Basement			
4.	G.F. w/o			
5.	Basement			
6.	F.F.			
7.	2nd F.			
8.	3rd F.			
9.	Out house/garage			

10. Maz. Floor

Total

Market Value of Land & Building(a)Value of allotted lands & Building with improvement  
Rs.(b)Value of newly constructed building Rs.(c)Total (A+B) Rs.(d)Market Value:-Market Value of Building

## 2. Nouns prescribed to adopt building "A" Category buildings.

(a)Floor:Makrana/ Marble/ polished stone/ while or coloured chips floor having more than 70% of floor area.(b)Door & Windows: Superior Category of teak wood(c)Outside wall Facia:-Dholpur/ karauli/ Marble/ Granite/ Jodhpur polished stone two side of wall facia or 40% of wall area of excess area of the total outside wall area.(d)General: Facilities exists in building light, water, Sanitary etc..

## 3. Norms prescribed for "B" Category buildings.

(a)Building which are not covered by "A" category comes under "B" category.

**4. The value of Garage, boundary wall, pavement. Balcony, platform etc., are included in the rates of building, therefore the value of these items should not be added separately.**

## 5. Details of valuation: Building "A" or "B" .....

S. No.	Floor	Area (in Sqmt.)	Rate (per Sqmt.)	Value (in Rs.)
1	2	3	4	5
1.	Basement			
2.	G.F.over			
3.	Basement			
4.	G.F.wothout			
5.	Basement			
6.	First Floor			
7.	2nd Floor			
8.	3rd Floor			
9.	Out house			
	Maz. Floor			
	Mazine Floor			
	Other			
	Total			

Form L.B.T. 9(See rule 13)Form of notice of demand for payment under the Rajasthan Lands and Buildings Tax Act, 1964To.....[Please take notice that you have been assessed to tax for the year...../ a penalty has been imposed on you, in respect of your lands and/ or buildings specified below as shown against them in column 3.

S.No. Location of land or building Amount of tax or penalty

1 2 3

1

2

3

.....Total .....The amount of tax/ penalty shall be paid in following instalments/by the ..... day of 19 .... in the ..... treasury.] [Added by Notification dated 23.6.1973, Published in Rajpatra part 4(ga), dated 23.6.1973 (Extraordinary)]A challan is enclosed for the purpose.Please note that if the amount of Tax is not paid within the time allowed you are liable to penalty under section 17 of the Rajasthan Lands and Buildings Tax Act, 1964 and the amount of tax and/or penalty is recoverable as arrears of land revenue.Assessing AuthorityDesignation .....Note:- 1. Rs..... (In words) ..... already deposited by you on have been adjusted.

**2. Where the owner of any land or building is himself not the occupier thereof and is in default of payment of lands and buildings tax, the tax may be recovered from the occupier of such land or building and the occupier who has paid the tax shall be entitled to deduct the amount so paid from the amount of rent or any other sum due from time to time, to the owner.**

Form L.B.T. 10(See rule 15)Form of notice under section 15B of the Rajasthan Lands and Buildings Tax Act, 1964To.....Whereas it appears to me that land or building bearing No. .... Street ..... Ward No. .... Mohalla ..... Survey No. .... Sub-Division No. .... situate in (Name of the urban area) District..... has escaped assessment/ been wrongly/ incorrectly assessed for the following reasons :-Specify reasonsI therefore, propose to assess/ re-assess the same.I hereby require you to appear in person or by your authorised agent and to produce or cause to be produced any evidence on which you may rely, on ..... at ..... AM/PM (Place) at .....(Seal){|-| Place| Assessing Authority|-| Date| Designation.....|}Form L.B.T. 11[See rule 17 (1)]Form of notice of transfer of title of land and building by transfer to the Assessing Authority under section 15 (1) of the Rajasthan Lands and Buildings Tax Act, 1964ToThe Assessing Authority.....(Designation)Please take notice that the title to the land (s) and/or building (s) referred to in the Schedule below has /have been transferred by me to Shri ..... S/o ..... R/o House No. .... Street ..... Mohalla/ Ward City ..... District .....

Signature

Name

Address .....

(Transferor)

G.I.R.No. ....

## Schedule

### A. Description of Lands and Buildings :

- |    |                                      |
|----|--------------------------------------|
| 1. | House No./ Plot No.<br>.....         |
| 2. | Name of the Street.....              |
| 3. | Name of the Mohalla/<br>Colony ..... |
| 4. | Ward No. ....                        |
| 5. | Survey No. ....                      |
| 6. | Name of the Urban Area<br>.....      |
| 7. | District.....                        |

B. Market value of the Lands and Buildings as shown in the return as assessed if assessment has been made Rs.  
.....

C. Annual Tax Payable Rs.  
.....

Signature .....

Name .....

Address .....

(Transferor)

Form L.B.T. 12[See rule 17 (2)]Form of notice of transfer of title of land and building by transfer to the Assessing Authority under section 15 (1) of the Rajasthan Lands and Buildings Tax Act, 1964ToThe Assessing Authority,..... (Designation)Please take notice that the title to the land (s) and/ or building (s) referred to in the Schedule below and registered in the name of ..... S/o ..... on account of his demise, stands/ stand transferred by my name ..... S/o ..... with effect on and from .....Signature of Successor,Name .....Address .....G.I.R. No. ....(if any)

## Schedule 2

### A. Description of Land and Building :

- |    |                                      |
|----|--------------------------------------|
| 1. | House No./ Plot No.<br>.....         |
| 2. | Name of the Street<br>.....          |
| 3. | Name of the Mohalla/<br>Colony ..... |

4.	Ward No. ....
5.	Survey No. ....
6.	Name of Urban Area .....
7.	District .....
Market value of the Lands and Buildings as shown	
B.	in the return and as assessed if assessment has been made Rs.....
C.	Annual Tax Payable Rs.....
	Signature of Successor Name .....

Address

.....

Form L.B.T. 13[See rule 18]Form of notice to be given to the Assessing Authority under section 15 F of the Rajasthan Lands and Buildings Tax Act, 1964ToThe Assessing Authority.....

(Designation)Please take notice that I ..... have built/ re-built/ enlarged the building at Plot No./ House No. ....Street Mohalla ..... Ward No. .... Survey No. .... Sub-Division No. situate in ..... (Name of urban area) District ..... the details of which are given in the Schedule below.

Signature of the owner .....

Name

Address .....

G.I.R. No. ....

### Schedule 3

1. Size of the land .....
2. Market value of the land .....  
Rs. ....
3. Area of existing building if any :-

(a)	Main Building (in square metre or feet).....	
(1)	Basement .....	
(2)	Ground Floor .....	
(3)	First Floor .....	
(4)	Second Floor .....	

(b) Garage or Out-house  
etc. ....

4. Market value of the existing Building,  
if any .....

Details of Building or enlargement in  
5. respect of which thenotice is being  
given :-

Area of the building built/re-built or  
added

(Square feet or metre)

(1)	Basement .....
(2)	Ground Floor .....
(3)	First Floor .....
(4)	Second Floor .....

Market value added be that in column

6. 4 due to building, re-building or Rs. ....  
enlargement

Total market value of the land and  
7. building after building, re-building or Rs. ....  
enlargement

8. Date of completion of the building,  
re-building or enlargement Rs. ....

9. Date of occupation of the building  
built, re-built or enlarged Rs. ....

Signature of the  
owner.....

Name.....

Address.....

Form L.B.T. 14[See rule 19]Form of Memorandum of Appeal under section 16A, 18 of the Rajasthan  
Lands and Buildings Tax Act, 1964Space for court fee stamps (State the amount of court fee stamps  
affixed)ToThe Appellate Authority .....

## 1. Name (s) of the Appellant (s)

**2. Address to which notice may be sent to the appellate.**

**3. G.I.R. No.**

**4. Authority passing the order in dispute.**

**5. Date of order against which appeal is made.**

**6. Date of Service of notice of demand in case of appeal u/s 18 of the Act.**

**7. Date of payment of tax with particulars of remittance.**

**8. Relief sought.**

**9. Grounds of appeal.**

Signature of the Appellant.VerificationI/ We ..... the appellant (s) do hereby declare that what is stated above is true to the best of my/ our knowledge and belief.Verified to day ..... day of ..... 19 .....

Place Signature

(Appellant)

Form L.B.T. 15[See rule 22]Form of application for revision under section 19 of the Rajasthan Lands and Buildings Tax Act, 1964Space for court fee stamps (State the amount of Court fee stamps affixed)To.The Board of Revenue,Ajmer

**1. Name (s) of the petitioner (s).**

**2. Address to which notices may be sent to the petitioner (s) and respondent (s).**

**3. G.I.R. No. of the owner.**

**4. Authority passing the order in dispute.**

**5. Date of order sought to be revised.**

**6. Date of payment of tax with particulars of remittance.**

## 7. Relief sought.

## 8. Grounds of revision.

Signature of the PetitionerVerificationI/ We ..... the petitioner (s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief.Verified to day ..... day of ..... 19 .....

Place Signature

(Petitioner)

[Form L.B.T. 16] [Forms No. 16 to 19 added by Notification dated 19.11.1975, Published in Rajpatra part 4(ga), dated 25.12.1975](Rule 27-A)Application for a Copy of RecordTo,The Assessing Authority.Lands and Buildings Tax DepartmentG.I.R. No. ....File No. .... Date of hearing/ Decided on .....Sir.Kindly grant me certified copy of the papers named in the following list from the above mentioned record for which I tender herewith copying sheets or the value of Rs. .... Paise .....The application is Ordinary/ Urgent.....I am a party/ Stranger to the proceedings.List

S. No.	Description of paper of which copy is required	Object for which copy is required or grounds upon which application should be granted
1	2	3

Signature of applicant with full addressForm L.B.T. - 17(Rule 27-A)Notice to the Applicant to make up Deficiency or Copying feeNoticeNotice is hereby given that the value of the copying sheets filed with the application in the following cases is less than the copying fees leviable and thus, if in any case, the deficiency is not made up by filling additional copying sheets by the day of ..... 19 .... the copying application shall be rejected.

S. No.	Date of application	S. No. of application	Name of the applicant
1	2	3	4

File number or reference of the file from which copy is required	Value of additional copying sheets required	Remarks
5	6	7

Assessing AuthorityLand & Buildings Tax DepartmentForm L.B.T. - 18(Rule 27-A)Register of Application for Copies

S. No.	Date of application	Value of Court fee on copying/folios filed	Whether Ordinary/ Urgent	Description of paper of which copy applied forFile No. of the record
1	2	3	4	5



Value of Court fee on application for copy	Deficiency of copying fee if any	Date of making good the deficiency of copying fee	Name of the copyist
6	7	8	9

Form L.B.T. - 19(Rule 27-A)Application for Inspection of recordToThe Assessing AuthorityLand & Buildings Tax.Sir,I apply for permission to inspect the record of the case mentioned below :-Full Particulars of the File Number or Reference to the Record If AnyI am Occupier/ Owner/ Agent/ Stranger in the case and am party to the proceedings of assessment not party to the proceedings of assessment .....(Full name and Address)Particulars of the record of which inspection is sought. Reasons why inspection is needed.Orders of the Assessing Authority whether allowed or refused.

Place :

Date: Signature of the applicant

Chart-I (EWS) (As on 1-6-79 by X-3/79)(with electric fittings, water supply & sanitary fittings)The plinth area rates per sqm. given below are for Jaipur Bikaner, Sriganganagar, Kota and Udaipur circles of P.W.D. for Ajmer and Jodhpur circles these may be reduced by 5% and 15% respectively.

S. No.	Floor	Heights in metre	Rates per sqm. for specifications	
	Class-A Class-B	Class-C	Class-D	
1.	Basement	Upto 2.5m.	481	434 387 -
2.	Ground floor over basement	(a) Upto 3.0m	509	458 408 369
		(b) upto 3.0m to 3.5m	518	467 416 369
		(c) upto 3.5m to 4.0m	527	476 425 369
		(d) upto 4.0m to 4.5m	536	485 434 369
		(e) upto 4.5m to 5.0m	445	494 443 369
3.	Ground floor without basement	(a) Upto 3.0m	655	589 524 -
		(b) upto 3.0m to 3.5m	666	600 535 -
		(c) upto 3.5m to 4.0m	677	611 446 369

		(d) upto 4.0m to 4.5m	688		622	557	-
		(e) upto 4.5m to 5.0m	699		633	568	-
4.	First floor	(a) Upto 3.0m	446		491	437	-
		(b) upto 3.0m to 3.5m	555		500	446	-
		(c) upto 3.5m to 4.0m	564		509	455	369
		(d) upto 4.0m to 4.5m	573		518	464	-
		(e) upto 4.5m to 5.0m	582		527	573	-
5.	Second floor	(a) Upto 3.0m	582		524	466	-
		(b) upto 3.0m to 3.5m	592		534	476	-
		(c) upto 3.5m to 4.0m	602		544	486	369
		(d) upto 4.0m to 4.5m	612		554	496	-
		(e) upto 4.5m to 5.0m	622		564	506	-

Note. - (i) Compound wall 1 metre height above ground level of ordinary specification including ordinary gates Rs. 60/- per Rm.(ii)Platform with cement concrete floor Rs. 60/- per sqm.(iii)For extra item building e.g. marble work decorative fixture, false ceiling, walls, overhead water tanks with staging glazed tile work, wall panelling, porch, fountain, ground water tank, bath tubs, C.C. pavement etc., value should be worked out in consultation with the valuation staff.(iv)Valuation of building having floors above second floor be referred to valuation cell for detailed valuation.Chart-II (EWS) (As on 1-6-79)(with electrification, but without water supply & sanitary fittings)The plinth area rates per sqm given below are for Jaipur, Bikaner, Sriganganagar, Kota and Udaipur circles of P.W.D. For Ajmer and Jodhpur these may be reduced by 5% and 15% respectively.

S. No.	Floor	Heights in metre	Rates per sqm, for specifications				
Class-A	Class-B	Class-C	Class-D				
1.	Basement	Upto 2.5m.	435	388	341	-	
2.	Ground floor over basement	(a) Upto 3.0m	460	409	359	-	
		(b) upto 3.0m to 3.5m	469	418	368	-	
		(c) upto 3.5m to 4.0m	478	427	377	325	

		(d) upto 4.0m to 4.5m	487	436	386	-
		(e) upto 4.5m to 5.0m	496	445	395	-
3.	Ground floor without basement	(a) Upto 3.0m	592	526	461	-
		(b) upto 3.0m to 3.5m	603	537	472	-
		(c) upto 3.5m to 4.0m	614	448	483	325
		(d) upto 4.0m to 4.5m	625	559	494	-
		(e) upto 4.5m to 5.0m	636	570	505	-
4.	First floor	(a) Upto 3.0m	493	438	384	-
		(b) upto 3.0m to 3.5m	502	447	392	-
		(c) upto 3.5m to 4.0m	511	456	402	325
		(d) upto 4.0m to 4.5m	520	465	411	-
		(e) upto 4.5m to 5.0m	529	474	420	-
5.	Second floor	(a) Upto 3.0m	526	468	410	-
		(b) upto 3.0m to 3.5m	536	478	420	-
		(c) upto 3.5m to 4.0m	546	488	430	325
		(d) upto 4.0m to 4.5m	556	498	440	-
		(e) upto 4.5m to 5.0m	566	508	450	-

Note. - (i) Compound wall 1 metre height above ground level of ordinary specification including ordinary gates Rs. 60/- per Rm.(ii) Platform with cement concrete floor Rs. 60/- per sqm.(iii) For extra item building e.g. marble work decorative fixture, false ceiling, walls, overhead water tanks with staging glazed tile work, wall panelling, porch, fountain, ground water tank, bath tubs, C.C. pavement etc., value should be worked out in consultation with the valuation staff.(iv) Valuation of building having floors above second floor be referred to valuation cell for detailed valuation. Chart-III (As on 1-6-79) (Without water supply, sanitary fittings & electric fittings) The plinth area rates per sqm given below are for Jaipur, Bikaner, Sriganganagar, Kota and Udaipur circles of P.W.D. For Ajmer and Jodhpur circle these may be reduced by 5% and 15% respectively.

S. No.	Floor	Heights in metre	Rates per sqm. for specifications		
	Class-A	Class-B	Class-C	Class-D	
1.		Basement	Upto 2.5m.	419	372 325 -
2.		Ground floor over basement	(a) Upto 3.0m	443	392 341 -
			(b) upto 3.0m to 3.5m	452	401 350 -
			(c) upto 3.5m to 4.0m	461	410 459 310
			(d) upto 4.0m to 4.5m	470	419 368 -
			(e) upto 4.5m to 5.0m	489	428 376 -
3.		Ground floor without basement	(a) Upto 3.0m	569	504 439 -
			(b) upto 3.0m to 3.5m	580	515 450 -
			(c) upto 3.5m to 4.0m	591	426 461 310
			(d) upto 4.0m to 4.5m	602	537 472 -
			(e) upto 4.5m to 5.0m	613	548 483 -
4.		First floor	(a) Upto 3.0m	474 420	466 -
			(b) upto 3.0m to 3.5m	483	429 375 -
			(c) upto 3.5m to 4.0m	492	438 384 310
			(d) upto 4.0m to 4.5m	501	447 393 -
			(e) upto 4.5m to 5.0m	510	456 402 -
5.		Second floor	(a) Upto 3.0m	506 448	390 -
			(b) upto 3.0m to 3.5m	516	458 400 -
			(c) upto 3.5m to 4.0m	526	468 410 310
			(d) upto 4.0m to 4.5m	536	478 420 -

(e) upto 4.5m to 5.0m	546	488 430 -
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Note. - (i) Compound wall 1 metre height above ground level of ordinary specification including ordinary gates Rs. 60/- per Rm.(ii)Platform with cement concrete floor Rs. 60/- per sqm.(iii)For extra item building e.g. marble work decorative fixture, false ceiling, walls, overhead water tanks with staging glazed tile work, wall panelling, porch, fountain, ground water tank, bath tubs, C.C. pavement etc., value should be worked out in consultation with the valuation staff.(iv)Valuation of building having floors above second floor be referred to valuation cell for detailed valuation.Chart-IV (EW) (As on 1-6-79)(with electrification and water supply but without sanitary)The plinth area rates per sqm given below are for Jaipur, Bikaner, Sriganganagar, Kota and Udaipur circles of P.W.D. For Ajmer and Jodhpur circles these may be reduced by 5% and 15% respectively.

S. No.	Floor	Heights in metre	Rates per Sqm. for specifications	
	Class-A Class-B	Class-C	Class-D	
1.	Basement	Upto 2.5m	448	401 354 -
2.	Ground floor over basement	(a) Upto 3.0m	474	423 373 -
		(b) upto 3.0m to 3.5m	483	432 382 -
		(c) upto 3.5m to 4.0m	492	441 391 338
		(d) upto 4.0m to 4.5m	501	450 400 -
		(e) upto 4.5m to 5.0m	510	459 409 -
3.	Ground floor without basement	(a) Upto 3.0m	610	544 479 -
		(b) upto 3.0m to 3.5m	621	555 590 -
		(c) upto 3.5m to 4.0m	632	566 501 338
		(d) upto 4.0m to 4.5m	443	577 512 -
		(e) upto 4.5m to 5.0m	654	588 523 -
4.	First floor	(a) Upto 3.0m	508	453 399 -
		(b) upto 3.0m to 3.5m	517	462 408 -
		(c) upto 3.5m to 4.0m	526	471 417 338

		(d) upto 4.0m to 4.5m	535	480 426 -
		(e) upto 4.5m to 5.0m	544	489 435 -
5.	Second floor	(a) Upto 3.0m	542	484 426 -
		(b) upto 3.0m to 3.5m	552	494 436 -
		(c) upto 3.5m to 4.0m	562	504 446 338
		(d) upto 4.0m to 4.5m	572	514 456 -
		(e) upto 4.5m to 5.0m	582	524 466 -

Note. - (i) Compound wall 1 metre height above ground level of ordinary specification including ordinary gates Rs. 60/- per Rm.(ii) Platform with cement concrete floor Rs. 60/- per sqm.(iii) For extra item building e.g. marble work decorative fixture, false ceiling, walls, overhead water tanks with staging glazed tile work, wall panelling, porch, fountain, ground water tank, bath tubs, C.C. pavement etc., value should be worked out in consultation with the valuation staff.(iv) Valuation of building having floors above second floor be referred to valuation cell for detailed valuation. Chart-V (ES) (As on 1-6-79)(with electrification and sanitary but without water supply) The plinth area rates per sqm given below are for Jaipur, Bikaner, Sriganganagar, Kota and Udaipur circles of P.W.D. For Ajmer and Jodhpur circles these may be reduced by 5% and 15% respectively.

S. No.	Floor	Heights in metre	Rates per sqm. for specifications			
	Class-A	Class-B	Class-C	Class-D		
1.		Basement	Upto 2.5m.	468	421 374 -	
2.		Ground floor over basement	(a) Upto 3.0m	495	444 394 -	
			(b) upto 3.0m to 3.5m	504	453 403 -	
			(c) upto 3.5m to 4.0m	513	462 412 356	
			(d) upto 4.0m to 4.5m	522	471 421 -	
			(e) upto 4.5m to 5.0m	531	480 430 -	
3.		Ground floor without basement	(a) Upto 3.0m	637	571 506 -	
			(b) upto 3.0m to 3.5m	648	582 517 -	
				659	593 528 356	

		(c) upto 3.5m to 4.0m				
		(d) upto 4.0m to 4.5m	670	604	539	-
		(e) upto 4.5m to 5.0m	681	615	550	-
4.	First floor	(a) Upto 3.0m	531	476	422	-
		(b) upto 3.0m to 3.5m	540	485	431	-
		(c) upto 3.5m to 4.0m	549	494	440	356
		(d) upto 4.0m to 4.5m	558	503	449	-
		(e) upto 4.5m to 5.0m	567	512	458	-
5.	Second floor	(a) Upto 3.0m	566	508	450	-
		(b) upto 3.0m to 3.5m	576	518	460	-
		(c) upto 3.5m to 4.0m	586	528	470	356
		(d) upto 4.0m to 4.5m	596	538	480	-
		(e) upto 4.5m to 5.0m	606	548	490	-

Note. - (i) Compound wall 1 metre height above ground level of ordinary specification including ordinary gates Rs. 60/- per Rm.(ii)Platform with cement concrete floor Rs. 60/- per sqm.(iii)For extra item building e.g. marble work decorative fixture, false ceiling, walls, overhead water tanks with staging glazed tile work, wall panelling, porch, fountain, ground water tank, bath tubs, C.C. pavement etc., value should be worked out in consultation with the valuation staff.(iv)Valuation of building having floors above second floor be referred to valuation cell for detailed valuation.