

The Rajasthan Land Tax Rules, 1985

RAJASTHAN

India

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Rule THE-RAJASTHAN-LAND-TAX-RULES-1985 of 1985

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The Rajasthan Land Tax Rules, 1985 G.S.R. 46 - In exercise of the powers conferred by Section 26 and all other enabling provisions of the Rajasthan Land Tax Act, 1985 (Rajasthan Act 6 of 1985), the State Government hereby makes the following rules namely:-Chapter-I Preliminary

1. Short Title, extent and commencement.

(1) These rules may be called the Rajasthan Land Tax Rules, 1985. (2) They shall extend to the whole of the State of Rajasthan. (3) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions.

(1) In these rules, unless the context otherwise requires, - (a) "Act" means the Rajasthan Land Tax Act, 1985; (b) "Agent" means a person authorised in writing by the land holder to appear on his behalf before any authority under the Act; (c) "form" means a form appended to these rules; (d) "Government" means the Government of Rajasthan; (e) "section" means a section of the Act; (f) "treasury" means a Government Treasury in the State of Rajasthan and includes a sub-treasury. (2) Words and expressions defined in the Act but not defined in these rules have the meanings respectively assigned to them in the Act. Chapter-II Registration of Land Holders

3. Application for registration.

(1) An application for registration, as required to be made by a land-holder under sub-section (1) of section 6, shall be made separately in respect of each land and for each type of such purpose as are referred to in clause (g) of section 2, except that in respect of all lands held or used for the purpose mentioned in sub-clause (i) clause (a) of section 2 only one application shall be required for registration. (2) Where a land-holder has more than one land for the purpose mentioned in sub-clause (i) of clause (a) of section 2, he shall show in the application for registration any one land

with the details of its location as principal land and any one office (with full address), where he shall keep his books of accounts, as principal office; and both of such lands and office shall be so shown by him as to fall under the territorial jurisdiction of the same assessing authority.

4. Form of application for registration.

- Every application for registration shall be made in Form L.T.I., and shall be accompanied by a receipt showing payment of the registration fee.

5. Form of Registration Certificate and its issue.

- The certificate of registration to be issued under sub-section (2) of section 6 shall be in Form L.T. 2, and it shall be issued within a period of 60 days from the date of application.

6. Cancellation of registration certificate.

- The assessing authority concerned may cancel a registration certificate, if, after giving the holder of the certificate a reasonable opportunity of being heard, he is satisfied that such holder has obtained it by fraud or that he is not more liable to pay tax under the Act.

7. Duplicate on loss of registration certificate.

- If a registration certificate is lost or misplaced or accidentally destroyed, a duplicate may be issued by the assessing authority concerned, on an application accompanied by a receipt for the payment of a fee of rupees ten in this behalf.

8. Registration certificate not transferable.

- A registration certificate shall not be transferable and when the holder of a certificate is succeeded by another person for any reason, a new registration certificate shall be applied for by such successor within ninety days of succession.

9. Land covered by registration certificate.

(1) Subject to the provisions of sub-rule (2), a registration certificate shall cover only one land mentioned therein. (2) Where a land holder has more than one land for the purpose of sub-clause (1) of clause (a) of section 2, the registration certificate shall be issued for the principal land as shown by the land holder, and for each such other land a certified copy of the registration certificate shall be obtained by the land holder on payment of a fee of rupees ten for each copy of Registration. The assessing authority shall while issuing certificate copy mention therein the full identity and address of such other land as also in the original certificate, and in case such other land is outside his jurisdiction, shall intimate within 15 days of the issue of such certified copy full particulars thereof to the assessing authority having jurisdiction. Such certified copy shall be valid as a registration

certificate in respect of the land mentioned therein so long as the original certificate is valid.

10. Registration certificate to be kept open for inspection.

- The holder of a registration certificate shall keep it open for inspection in his office where his accounts are maintained for the purpose of section 18 and 20. Chapter-III Exemptions

11. Separate accounts of Exempted Lands.

- Wherever any land is exempted from tax under section 4, the land holder shall maintain separate necessary accounts in respect of such land for the purpose of the Act, if he has any other land not so exempted. Chapter-IV Appointment of officers and their jurisdictions etc.

12. Assignment of functions to officers.

- Subject to the provisions of the Act and these Rules, the Director any, for the purpose of enforcing the provisions of the Act and these Rules and subject to any orders or directions etc. issued by the Government in this behalf from time to time under section 24 or other provisions of the Act, by order distributed or assign any functions of the assessing authority or appellate authority under the Act, in respect of such class of persons or class of lands or such areas as may be specified, to any officer or officers working under the Government.

13. Decision of question about jurisdiction.

- If any question or doubt arises in respect of the area or jurisdiction, territorial or otherwise, of any authority or officer functioning under the Act or these Rules, it may be decided by an order by the Director, whose decision shall be final, and meanwhile no proceedings under the Act shall be stayed on such account, except by an order by the Government or the Director. Chapter-V Returns, Statements and other information's.

14. Form and period etc. of returns.

(1) The returns referred to in sub-section (1) of section 7 shall be filed in Form L.T. 3-A, 3-B, 3-C or 3-D, as the case may be as to the land or lands held or used for the purposes of sub clauses (i), (ii), (iii) and (iv) of clause (a) of section 2 respectively. Such returns shall be signed by the land holder himself or his agent, and shall be verified in the manner indicated therein, and may be presented personally or sent by registered post. (2) The returns shall be filed for each of the quarters ending with the last day of the months of June, September, December and March of every year if the land holder ends on the 31st day of March, and in other cases, for each of the quarters by the year of his accounts, and shall be filed within 30 days after the end of the quarter to which it relates: Provided that where a land held or used for any of the purposes of the Act, is transferred or ceases to be so held or used, the land holder shall, within a period of thirty days of such transfer or cessation, furnish a return for the period related to the quarter concerned.

15. Cognizance of return without receipt.

- If a return is not accompanied by a receipt for the payment of tax paid as required under sub-section (2) of section 7, the assessing authority shall not be bound to take cognizance of such return for the purpose of the land holder's obligation to furnish the return under the said section

16. Other information required by assessing authority.

- The assessing authority may for the purposes of the Act. including section 8. 9 and 18, call for any factual statement or information regarding any land or annual value, etc. from the land holder, who shall comply with the same in the manner as laid down and within the time allowed by the assessing authority. Chapter-VI Notice of Demand

17. Notice of Demand on assessment of Tax.

- As soon as assessment of tax has been completed under section 8, 9 or 12 the assessing authority shall serve a notice of demand for payment in Form L.T. 4 on the land holder along with a certified copy of the assessment order requiring him to pay the tax so assessed, within the prescribed time for the Act.

18. Notice of Demand for dues other than tax.

- A notice of demand for payment in respect of fees, penalty, interest or other dues issued by the concerned authority may be in Form L.T. 4 with such variations as may be required in the circumstances of each case. Chapter-VII Appeal and Revision and their effects

19. Memorandum of Appeal.

- The memorandum of appeal under section 14 shall be in Form L.T. 5 and shall be submitted in duplicate.

20. Contents of memorandum of Appeal.

- The memorandum of appeal shall specify all the particulars given in the prescribed form and shall be signed and verified by the appellant or by his agent and shall be accompanied by a certified copy of the order sought to be challenged.

21. Presentation of Appeal.

- The memorandum of appeal shall be presented by the appellant or his pleader or his agent to the appellate authority or such member of his staff as such authority may appoint in that behalf, or may be sent by registered post addressed to such authority.

22. Calling for records and comments.

- The appellate authority shall send a copy of the memorandum of appeal to the assessing authority concerned asking him to send the record of the order appealed against together with his comments, if any.

23. Notice of hearing.

- The appellate authority shall be notice of the date fixed for hearing to the appellant and to the assessing authority concerned. Such notice may be delivered personally or by registered post.

24. Dismissal for default.

(1)Where the appellant does not appear on the date fixed for hearing, the appellate authority may dismiss the appeal in default.(2)An appeal dismissed under the above sub-rule shall be restored if the appellant makes an application for that purpose within 30 days of the date of dismissal and satisfies such authority that the appellant was prevented by sufficient cause from appearing on the date fixed for hearing; and such restoration may be unconditional or on such conditions as such authority may deem reasonable in the circumstances of each case including conditions as to the payment of costs to the state.

25. Communication of appellate order.

- A copy of every order of the appellate authority disposing of an appeal shall be sent to the appellant and to the assessing authority concerned, either by personal delivery or by registered post.

26. Application for revision.

- An application for revision under section 15 shall be in Form L.T. 6 and shall be verified.

27. Other provisions regarding revisions.

- The provisions of rules 20 to 25 shall apply in respect of application for revision, procedure for revision and other matters connected therewith in the same manner as they apply to appeals with such modifications as may be necessary.

28. Effect of appellate or revision orders and refund.

(1)If an order passed in appeal or revision has the effect of varying any order of the assessing authority, the assessing authority shall take action to implement the order, and in particular, shall under section 17 refund the excess, or realise the defect as the case may be. Such excess shall be refunded forthwith in the manner laid down in sub-rule (2).(2)If the assessing authority is satisfied that the payment made by a land holder is in excess of the tax due, he shall pass an order for refund

of the excess amount and shall issue a refund order in Form L.T. 7 together with an advice to the Treasury Officer or Sub-Treasury Official or Manager of the Bank, as the case may be, in Form L.T. 7-A.(3)If any amount is recoverable from a land holder then instead of the refund order for the amount refundable under sub-rule (2) the assessing authority shall issue refund adjustment order in Form L.T.8 for necessary amount.Chapter-VIII Accounts by land holders

29. Preservation of accounts.

- All accounts kept under the Act by a land holder shall be preserved with reasonable care for a period of at least 0 years after the close of the year of such accounts. Accounts pertaining to any litigation shall be preserved till that becomes final.Chapter-IX Mode of payment, recovery of tax etc., land accounts in Government Department and their verification.

30. Mode of payment of tax, etc.

- All payment of tax, interest, penalty or fees, unless expressly provided otherwise in the Act or these rules, shall be made into the concerned treasury by means of a challan in Form L.T. 9 or through a demand draft or crossed cheque in favour of the assessing authority concerned drawn on State Bank of India or any of its subsidiary banks.

31. Issue of receipts.

- The officer-in-charge of the treasury in which any amount is paid by means of a challan under rule 30 shall issue a receipt hi duplicate to the person paying the amount and forward to the authority concerned the part of the challan in Form L.T. 9 marked "original" within 7 days of the payment. The person making the payment, receiving the receipt in duplicate as aforesaid, may retain one copy of the receipt with himself and shall use its other copy (the portion marked for that purpose) for attaching to the return or other document to be submitted to the authority concerned, as the case may be.

32. Verification of accounts.

(1)In the first week of each month the tax authority concerned shall prepare a statement in Form L.T. 10 land shall forward it to the Treasury Officer for verification.(2)If any discrepancy is discovered by the Treasury Officer at the time of verification, he shall inform the tax authority concerned, who shall send the necessary records to the Treasury Officer for reconciliation of accounts.

33. Furnishing of security for stay under Section 25.

- In accordance with section 25, every land holder who is required to furnish security shall furnish a bond executed by himself in Form L.T. 11 with two sureties acceptable to the assessing authority for the amount the recovery of which has been stayed by the Director, and each of the sureties shall

execute a bond in said Form. In the alternative the land holder may deposit Savings Certificates issued by the Government of India of face value not less than the amount as aforesaid, duly endorsed in favour of the assessing authority, are bank guarantee for the said amount. Chapter-X Notice etc., and their Service

34. Form of Notice, mode of service etc.

(1) The notice required to be given to the assessing authority under sub-section (1) of section 13 of the Act shall be in Form L.T. 13 and that under sub-section (2) of section 13 of the Act shall be in Form L.T. 14. (2) The notice under sub-section (1) of section 13 of the Act shall be signed by the land holder himself or his agent, and that under sub-section (2) of section 13 of the Act shall be signed by the legal representatives of the deceased, and such notices may be presented personally or sent by registered post. (3) Every summon, notice or direction issued under the Act or these rules for the production of any document, appearance of any person or showing cause shall be in Form L.T. 12. (4) The service of any notice, summons, or order 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 manager or agent; or (b) if such person or his manager or agent cannot easily be found, by leaving a copy thereof at his last known place of office or residence. or by giving or tendering it to some adult male member of his family: or (c) if the address of such person is known to the 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 office or residence. Chapter-XI Miscellaneous

35. Who can represent.

- No person shall appear before any tax authority in any proceeding under the Act as an agent of any other person, unless he is, -(a) an advocate duly registered under the Advocates Act; or (b) a friend or relative of the land holder, making such appearance without charging any remuneration therefor: or (c) a person holding a general or special power of attorney executed by the land holder: or (d) an officer duly authorised by the Director by a general or special order in this behalf.

36. Court fees.

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

S.No.	Nature of Document	Value of Court fee stamps
1	2	3
1.	Memo of appeal under section 14	Rs. Twenty five
2.	Application for revision under Section 15	Rs. Twenty five
3.	Vakalatnama by an advocate, or authority by a friend or relative of the land holder	

	(a) an appellate authority or an assessing authority	Rupee One
	(b) the Board of Revenue	Rupees Two
4.	Application for adjournment of any proceedings	Rupee One
5.	Application for obtaining copies	Rupee One
6.	Copy of any order or document	For every page Rupee One
7.	Copying fees for urgent copies	Double the fee payable at S.No. 6 above
8.	Application for inspection of files	Rupee One for every one hour or less of inspection
9.	Urgent application for inspection	Double of the fee payable at S.No. 8 above
10.	Any other document not covered by 1 to 8 above	Rupee One

Explanation. - No fee shall be chargeable when a document is filed by or on behalf of any assessing authority.

37. Survey or re-survey of lands.

(1)The survey or re-survey of the lands to be carried out under section 21 shall be conducted, as far as may be, at least once in each financial year.(2)Such survey shall be conducted under the directions and guidelines issued in this behalf from time to time by the Director, who shall recommend to the State Government the officer or officers and the area or areas, for special authorisation for survey of lands under the said section.

38. Power to take evidence on oath etc.

- The assessing authority, the Appellate authority, and the Board of Revenue shall, for the purposes of the Act and these Rules, have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Central Act 5 of 1908) when trying a suit, in respect of the following matters, namely:-(a)enforcing the attendance of any person and examining him on oath or affirmation:(b)compelling the production of documents:(c)issuing commission for examination of witnesses;and any proceeding before the Board of Revenue, the appellate authority and the assessing authority shall be deemed to be a judicial proceeding" within the meaning of Section 193 and 228 and for the purposes of section 196 of the Indian Penal Code (XLV of 1860).

39. Power to break open door, etc.

- Any officer specially authorised under section 20 (2) and the assessing authority shall, for the purposes of section 20 have power to break open an) box or receptacle In which any books of accounts or records of a land holder liable to pay tax under the Act may be contained or to break open the door of any premises where any such books of accounts or records may be kept or to place marks of identification on his books of accounts or records or to make or cause to be made extracts or copies thereof:Provided that the power to break open the door shall be exercised only after the

owner or any other person in occupation of the premises, if he is present therein fails or refuse to open the door on being called upon to do so.

40. Role of Police.

- The authorities empowered by or under section 20 may, if necessary for the purposes of the said section, request in writing for the help of the local police and the police authorities shall render such assistance as may be necessary to enable the said authorities to exercise the powers conferred on them under the Act or these Rules. Form L.T. 1 Application for Registration (See Rule 3) Dated day of To, Sir, I/ We request that a certificate of registration under the Rajasthan Land Act, 1985 be granted to me/ us.

2. The fee of Rs. 50/- payable for the grant of registration certificate has been paid vide receipt No. dated/ DD. No.

Dated

3. The required particulars are given below:-

(i) Name of the applicant with complete address. (ii) Is the applicant individual/private Company/public Company, firm or association? (iii) The name and address of the Land holder/partners of the firm/Directors of the Company.

Name	Address	Age	Father's Name	Permanent address	Signatures	Name address & signature of witness
1	2	3	4	5	6	7

(iv) Full address of the principal office (only in case of lands for the purpose of Section 2 (a) (i).

4. Detail/Particulars of the Land in the State or Rajasthan.

S No.	Name of the village tehsil & Distt. where land is situated	Area of the Land (in hectares)	Purposes for which it is held/ utilised
1	2	3	4

5. Particulars of the land which may be reckoned as principal land (only in case of lands for the purpose of section (2) (a) (i) out of the Land stated in para 4.)

6. Any other details which the applicant wishes to furnish.

I/ We do hereby declare that the particulars furnished above are correct and I/We am/are ready to furnish any other details as may be required by you. Yours faithfully

Place Signature, name and designation of the applicant

Date

[Note]:- 1. The application should be submitted to the assessing authority under whose jurisdiction principal land is situated as per para No. 5.(2) Separate applications be submitted to the different assessing authority for the land used for different purposes as defined section 2 (a) of the Act.(3) The application should be submitted in copies equal to the number of land stated in para 4. Form L.T.

2 Government of Rajasthan

No. Dated

Certificate of Registration (See rule 5) This is to certify that (Name and address of the land holder) is registered as a Land holder under Rajasthan Land Tax Act, 1985.

2. It is further certified that according to the information furnished by the afore-mentioned land holder he holds following land/lands within the State or Rajasthan which are liable for tax under the Rajasthan Land Tax Act, 1985.

S. No. Description of area where land holder holds/used land either as owner/tenant/lessee/licensee or grantee etc.

Village Tehsil

District

1

2

3

4

Area of the land (In Hects) Amount of annual dead rent (if it is a mining land)

5

6

Signature & Designation of the issuing authority Form - L.T. 3-A (See Rule 14 (1)) Return Regarding Lands for the purpose of section 2(a) (i) Year (from to) For the Quarter (Dates of period) - from to

1. Name and status (where individual, firm, company, etc.) of the land holder-

2. Full Particulars of the principal land-

3. Full address of the principal office-

4. Number and date of issue of the Registration Certificate-

5. Particulars in respect of annual value/part of annual value (actual, or as the case may be, estimated) of lands for this quarter.

(Show particulars in respect of each land separately in serial order)

S.No.	Complete Location	Area	Lease period	Quarter period	Date of commencement of original lease
1	2	3	4	5	6
Names of minerals					
7	8	Annual Dead Rent Rs.		9	Production Tonnes
Despatched/ used Tonnes					
Royalty accrued Rs.					
11	12	Annual Value Rs.		13	Rate of tax payable on such Annual value
Tax payable Rs.		14			

6. Tax deposited vide receipts as below and herewith enclosed-

(Give details in serial order with number, date amount Rs. and Total Rs.)

7. Balance tax outstanding (if any) Rs. -

8. Other relevant information (if any)-

VerificationI Proprietor/ Secretary/ Trustee/ Partner/ Manager/ Agent/ Director of Company/ Karta of the Family do hereby declare and verify that the Annual value mentioned and information given above are true and complete to the best of my personal knowledge and that nothing has been wilfully concealed and omitted.

Enclosed. (Signature)

Date (Name)

(Status - Give it here asindicated abovealso)...

Note:- The return should be signed and verified by the person himself, of status as indicated above. Form-L.T. 3.B[See Rule 14 (I)]ReturnRegarding the hand falling under the purpose of Section 2(a) (ii) year (from to) for the Quarter (Dates of period) From to

1. Names and Status (whether individual, firm, company, etc.) of this land holder

2. Full particulars of the land.....

3. Full address of the office.....

4. Number and date of issue of the Registration Certificate.....

5. Particulars in respect of Annual value/ part of Annual value of the Land for the Quarter

Complete location of the land	Particulars of its industrial or commercial purpose	Area of the Land	Prevailing market value (in Rs.) of the Land on the first day of April where the year being on that day or on the first day of April immediately preceding the year where the year begins on any other day
1	2	3	4

Annual value Rs.	Rate of taxes payable on such Annual value	Tax payable Rs.
5	6	7

6. Tax deposited vide receipts as below and herewith enclosed-

(Give details in serial order with number date, amount Rs. and Total Rs.)

7. Balance tax outstanding (if any) Rs. -

8. Other relevant information (if any)-

Verification I Proprietor/ Secretary/ Trustee/ Partner/ Manager/ Agent/ Director of Company/ Karta of the Family do hereby declare and verify that the Annual value mentioned and information given above are true and complete to the best of my personal knowledge and that nothing has been wilfully concealed and omitted.

Enclosed. (Signature)

Date (Name)

(Status - Give it here as indicated above also)...

Note. - The return should be signed and verified by the person himself of status as indicated above. Form - L.T. 3-D [See Rule 14(1)] Return Regarding the Land for the purpose of Section 2(a) (iv) Year (from to) For the Quarter (Dates of period) from to

No. Date

M/s.Kindly take notice that you have been assessed (certified copy of the assessment order enclosed) for Land Tax/ a penalty has been imposed on you and fee/ interest is payable by you amounting to Rs. (in words) (in figures) as per the following details:-

- | | | |
|-------|--------------------|-----|
| (i) | Amount of Land Tax | Rs. |
| (ii) | Penalty | Rs. |
| (iii) | Fee | Rs. |
| (iv) | Interest | Rs. |

.....
 Total Amount payable Rs.
 Amount already paid Rs.

.....
 Net amount payable Rs.

You are hereby advised to pay the above sum within days of the receipt of this notice failing which the amount is recoverable as arrears of Land Revenue.

Encl:-Assessment Order Assessing Authority

Form - L.T. 5[See Rule 19](Space of Court fee Stamps,State here the amount ofCourt fee Stamp, affixed.)Form of Memorandum of AppealAppeal No. ofTo,Appellate

Authority,.....Ref. Appeal under Section 14 of Rajasthan Land Tax Act, 1985.

- | | | |
|-----|--|---------------------|
| (1) | Name(s) of appellant(s) | |
| (2) | Address to which notice may be sent to Appellant(s) | |
| (3) | Authority who issued the notice of demand | |
| (4) | Date of order against which appeal is made | |
| (5) | Date of receipt of notice of demand | |
| (6) | Period of Assessment | From to |
| (7) | Certificate copy of the order appealed against is attached | |

- Whether the appeal has been filed within 60 days from the dateof receipt of notice of demand. If not the reasons for notpresenting within the prescribed time limit as provided in Secondproviso to Section 4(1)
- (8)

- | | | |
|---------|---|-------|
| (9) (a) | Amount as per the Notice of demand | |
| (b) | Amount admitted by the appellant to be due from him | |
| (c) | Whether the amount as per (b) has been | |

deposited if so,
proof thereof

(10) Disputed amount

(11) Whether Court fee stamps as per Rule 36 have been
affixed

(12) Relief claimed:-

(13) Grounds of appeal

The Appellant(s) named above does/ do hereby verify that the contents of parts 1 to 10 are true to the best of his/ their knowledge and of paras 11 to 13 are believed to be true. Verified today the day of

Place: Signature

Date: Name

(Appellants)

Authorised representative if any

Form-L.T.6(See Rule 26)(Space of Court fee stamps.State here the amount of Court fee Stamp, affixed)Form of Application for RevisionRevision No. of

To,

The
Registrar,
Board of
Revenue,
Rajasthan.

Ref.Revision
under
Section 15 of
Rajasthan
Land TaxAct,
1985.

(1) Name(s) of
Petitioner

(2) Address to
which notice
may be sent to
petitioner

(3) Authority
passing the
order in
dispute

(4) Date of order
sought to be
received

- (5) Date of receipt of order in dispute
- (6) Period of assessment From to
- (7) Whether Certified Copy of order in dispute is attached?
- (8) Whether the revision has been filed within 30 days of the date of order of Appellate Authority. If not, the reasons for not presenting within the prescribed time limit as provided in Section 15
- (9) (a) Amount as per the order in dispute
- (b) Amount admitted by the Petitioner to be due from him
- (c) Whether the amount as per (b) has been deposited. If so, proof, thereof
- (10) Disputed amount
- (11) Whether Court fee stamps as per Rule 36 have

- been affixed
- (12) Relief
Claimed:-
- (13) Grounds of
revision

The Petitioner
.....
named above
does/ do hereby
verify that the
contents of paras 1
to 10 are true to
the best of his/
their knowledge
and paras 11 to 13
are believed to
be true.

Verified
today the
.....
day of
.....

Place: Signature

Date: Name

(Petitioner)

Authorised representative if any

Form - L.T. 7[See Rule 28(2) Foil-1]Land Tax Refund Order

Book No. S. No.

029. Land revenue-Deduct refund(Kha)

Local taxes and surcharge on land).Refund payable toGeneral
Index Register No.Registration Certificate No.
.....Assessment YearorPeriod of
assessmentDate of order directing refund
.....Valid uptoAmount of refund
.....Number of assessee in demand and collection register showing
Collection of amount regarding which refund is made(Amount credited to
..... Treasury/ Bank vide Challan No. datedInitial of Assessing
Authority.Paid onDateSignatureDesignation.To be
attested by Land Tax assessing authority after advice of payment is received from the
treasury.Entered in Demand & Collection register and Refund register vide item No.
datedLand Tax Assessing Authority.Form - L.T. 7[See Rule 28(2) Foil-II]Land Tax Refund

Order

Book No. S. No.

029. - Land revenue-Deduct refund(Kha)

Local taxes and surcharge on land).Order for refund of Land tax valid upto
onlyPayable atTo,The Treasury Officer,Sub-Treasury
Officer,(Manager Bank)Certified that with reference to the assessment record
bearing..... GIR No. Registration Certificate No. a refund of
Rs. due to Certified that the tax or interest concerning which the refund is given has been
credited in Treasury vide Challan No..... dated(3)Certified that
no refund order regarding the sum now in question has previously been granted and this order of
refund has been entered in the original file of assessment under my signature.Please pay to
..... on account of above refund the sum of Rs. (in figures) (Rupees
..... (in words).....SignatureLand Tax Assessing AuthorityReceived
Payment.(Claimant's Signature)Date:Examined:Accountant.Form - L.T. 7[See Rule 28 (2)
Foil-III]Land Tax Refund Advice (Of Payment)

Book No. S. No.

Date of issueAmount of refund(In
figures).....(In words)Paid atSignature &
Designation of paying authority.

No. Dated

Checked and returned to the Land Tax Assessing Authority.The amount has been adjusted in
treasury.Under the head 029-Land revenue Deduct refunds (Kha)Local taxes and surcharge on
lands.Signature of Treasury Officer(Manager of the Bank)(Space for use in Treasury, Bank,
Sub-Treasury).Form - L.T. 7-A[See Rule 28(2)] Counterfoil/ OriginalAdvice of Refund of Land Tax
029 Land Revenue-Deduct Refund:

Book No. S. No.

To,The Treasury OfficerThis is the first Advice OnTreasury in continuation of
Advice No.(Book No.) DatedParticulars of Land Tax Refunds Order
Book No. Dated

Voucher No.Valid uptoRefund payable toOrder issued by
me on (date)Amount of refund Rs. (in words)Assessment
record bearing GIR No.Registration Certificate No.
Year

Date Assessing Authority.

Form - L.T. 8Refund Adjustment Order[See Rule 28(3)]

029. Land Revenue-Deduct refund (Kha) Local Taxes and Surcharge on land.

Book No. Voucher No.

To,.....(1)Certified with reference to the assessment record of the land holder (Name) ----- bearing registration certificate number ----- of (Assessing Authority) ----- for the period from ----- to ----- that a refund of Rupees ----- (in words) ----- is due to ----- (name) -----.(2)Certified that the tax or interest concerning which this refund is allowed has been credited into treasury ----- under challan No. ----- dated -----.(3)Certified that no refund order regarding the sum in question has previously been granted and this order of refund has been entered in the original file of assessment under my signature.(4)This refund will be adjusted towards the amount of land tax due from the said land holder for the period from -----to ----- or any subsequent quarter.

Seal of the Assessing Authority Signature -----

Assessing Authority

----- Area.

Date: -----

Note. - The land holder shall attach this order to the return to be furnished by him for the quarter ----- against which the adjustment is desired. Form - L.T. 9 Land Tax Deposit Challan [See Rule 30, 31] Foil I Duplicate Foil II Original.

029. Land revenue.

(b)Receipts under the Land Tax Act.(c)Other receipts.Invoice of tax etc. paid into Treasury/ Sub-treasury for the period----- Name and address of land holder and his R.C Number -----

(b) Receipts under the Land Tax Act:-		Amount	
		Rs.	P.
(i)	Land Tax (Advance)-----		
(ii)	Land Tax (demands)-----		under Ref./ order -----
(iii)	Other receipts		Total (b) -----
(c) Other receipts.			
(i)	Interest -----		
(ii)	Penalty -----		
(iii)	Fee -----		
(iv)			

Miscellaneous receipts

Total (c)

Total -----

(In words) Rupees.

For use In treasury only

Dated (1) Number of

challan-----

(2) Number of entry in Land Tax

receipt register-----

Please receive

and grant (3) Date of

entry in Land Tax

receipt

register-----

receipt.

Depositor:

TreasuryStamp

TreasuryAccountant

Treasury/ Sub/
treasuryOfficer

Form - L.T. 9Land Tax Deposit Challan[See Rule 30, 31]Foil III - To deposit for retention.Foil IV -
depositor for transmission to assessing authority.

029. - Land Revenue

(b)Receipts under the Land Tax Act.(c)Other receipts.Invoice of tax etc. paid into Treasury/ Sub/
treasury for the period ----- Name and Address of Land holder ----- and his
Registration Certificate No. -----

(b) Receipts under the
Land Tax Act:-

Amount

Rs.

P.

(i) Land Tax (Advance)-

(ii) Land Tax (demands)-----

under Ref./ order

(iii) Other receipts

Total (b) -----

(c) Other receipts

(i) Interest-----

(ii)	Penalty-----
(iii)	Fee-----
(iv)	Miscellaneous receipts-----

Total (c) -----
Total -----

(In words) Rupees.

Challan No.

Dated _____ Treasury Officer/

Dated _____ Sub-treasury Officer.

Treasury/ Book
stamp.

Form - L.T. 10[See Rule 32]Statement of verifications of collectionsTo,The Treasury Officer,Amount
of Land Tax, registration fee, penalty and interest and fee for appeal and revision deposited in the
treasury and sub-treasuries of district ----- from ----- to -----

Amount shown as deposited in assessing authority's registers	Registration fee	Land Tax	Penalty
Amount shown as deposited as per treasury accounts			

1 2 3 4

Interest	Fee for Appeal	Fee for Revision	Other receipts	Total	Signature of Assessing Authority
5	6	7	8	9	10

Refunds

As per Assessing As per treasury register.

Amount of funds -----Total -----Net collections -----Signature of
Assessing Authority -----Signature of Treasury Officer -----Form - L.T. 11[See Rule
31]Security BondKnow all men by these presents to that I. of-----am held and firmly
bound upto the Governor of the State or Rajasthan (hereinafter referred to as "the Government"
which expression shall, unless excluded by or repugnant to the context, include his successors in
office and assigns) in the sum of the Rupees -to be paid to the Government for which payment, well
and truly to be made. I bind myself, my heirs, executors, administrators and legal representatives by
the presents;Whereas, the above bounden has made an application to the Director Land Tax,
Rajasthan under section 25 of the Rajasthan Land Tax Act, 1985;And whereas the said has in
pursuance of the said section 25 been called upon to execute a bond with two securities in favour of
the Government in the above mentioned sum of Rupees ----- for the due discharge by the
said ----- of the liabilities under the said Act in the manner specified hereunder and for the
purpose of securing and indemnifying the Government (against all loss) costs or expenses which the

Government may in any way suffer, sustain or pay, by reason of the default or failure, in due discharge of liabilities under the said Act as aforesaid, of the said ----- or of any person or persons acting under him or for whom he may be responsible; (Here specify the manner in which liabilities under the Act have been directed to be discharged) Now the condition of the above written bond is such that if the said -----, his heirs, executors or administrators shall pay or cause to be paid unto the Government the amounts due from him under the provisions of the said Act within the time and in the manner directed by the Director, Land Tax, Rajasthan as aforesaid and shall also at all times indemnify and save harmless the Government from all and Every loss, costs or expenses which has been or shall or may at any time to times hereinafter during the period in which the said-----is held liable or pay tax under the said Act as aforesaid, by reason of any Act or insolvency of the said-----or of any person or persons acting under him or for whom he may be responsible, then this obligation shall be void and of no effect, otherwise the same shall be and remain in full force; And it is hereby further agreed that in the event of the death of the said-----or on the final cessation of the liability of the said ----- under the said Act or otherwise this bond shall remain with the Director, Land Tax, Rajasthan, or an officer duly authorised by him in this behalf for ----- months to recover any loss costs or expenses that may have been sustained, incurred or paid by the Government owing to the act or default of the said ----- or any such other person or persons as aforesaid and which may not have been discovered until after his death or the cessation of the liability of the said ----- under the said Act; Provided always that without prejudice to any other rights or remedies for recovering the loss or damage as aforesaid it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue. In witness whereof the said ----- has hereunto set his hand this ----- day of ----- 19. Signed and delivered by the above-named-----in the presence of 1-----2-----Signature. We, hereby declare ourselves sureties for the above said ----- and guarantee that he shall do and perform all that he has above undertaken to do and perform; in case of his making default therein we hereby bind ourselves jointly and severally to forfeit to the Governor of the State of Rajasthan (hereinafter referred to as "The Government") the sum of Rupees ----- in which the above said ----- has bound himself or such other lesser sum as shall be deemed to be sufficient by the Director, Land Tax, Rajasthan or an officer duly authorised by him in this behalf to cover any loss or damage with the Government may sustain by reason of such default. And we agree that the Government may, without prejudice to any other rights or remedies of the Government, recover the said sum as an arrear of land revenue. And we also agree that neither of us shall be at liberty to terminate this surety ship, except upon giving to the said Director, Land Tax, Rajasthan/Assessing Authority ----- six calendar month's notice in writing of his intention so to do, and our joint and several liability under this bond shall continue in respect of acts, defaults and insolvencies on the part of the said ----- until expiration of the said period of six months. Dated, this ----- day of ----- 19 Signature of sureties

1. ----- Signature

In the presence of-

1. ----- 2 ----- Signature.

Form - L.T. 12[See Rule 34]Summon/ Notice/ DirectionTo,Shri------(Full Address)-----Whereas your attendance is necessary to give evidence/ whereas the documents/ information mentioned below (here describe the requirement sufficiently to permit identification with reasonable certainty ----- are required with reference to an inspection/ enquiry/ assessment/ other proceedings under the Rajasthan Land Tax Act, 1985 (here enter briefly the subject of enquiry, etc.) ----- now pending/ to come up before me, you are hereby summoned to appear in person/to produce or cause to be produced the aforesaid.orWhereas it is proposed to proceed under section /Rule----- to (here mention action proposed)-----in respect of the below mentioned case related to you (here show necessary particulars of the case)-----you are hereby required to show cause as the why the aforesaid proceeding/action may not be taken. before me on the-----day of-----at (time)-----at (place) -----Given under my hand and seal this-----day of-----Signature -----Designation -----Form - L.T. 13[See Rule 34(1)]Notice regarding transfer for or title rights in landTo,------(Assessing Authority)Sub:- Notice of transfer/Surrenders of land lease held by me Teh. ----- District -----and ----- at Teh. ----- Distt. -----SirKindly take notice that I have transferred/ surrendered my title or rights in land, that is the land of (area) ----- hectare/ owned/ held by me, or which is out of (area) ----- land held/owned by me with address as above, to (transferee) Shri ----- S/o Shri ----- village ----- Tehsil ----- District ----- Details of land/ sold/ Tehsil transferred/ surrendered are as under:-

S. No.	Description of the lands before it was/ weretransferred/ sold/ surrendered	Position of the lands aftertransfer/ sold/ surrendered in relation to the transferor	Date of transfer/ sold/ surrendered	To whom the land was transferred/ sold
1	2	3	4	5

Signature of transferee

Yoursfaithfully

Name -----

Signature of the land holder

(transferor)

Designation -----

Full address -----

Name -----

Designation -----

Fulladdress.

AttestedSignature -----Name -----Designation -----Full address

-----Form - L.T. 14[See Rule 34(1)]Notice regarding death of land

holder.To,------(Assessing authority)Sub:- Notice of death of Shri ----- S/o Shri

----- Land holder under the Rajasthan Land Tax Act, 1985 (Registration No.

-----dated-----Sir,It is to inform you that Shri ----- S/o

Shri----- who was registered as a land holder under the Rajasthan Land Tax Act, 1985 (Registration No. - -----dated) died on (date)- -----(an attested copy of the death certificate is attached herewith). The aforesaid Shri-----has been a land holder under the Rajasthan Land Tax Act, 1985 in respect of the following lands:-

S.No. Description of lands Area held In case of a Mining Lease the annual dead rent.

Now that Shri ----- has passed away, I/We (as under mentioned) ----- is/ are Legal representatives of Shri ----- . It is also hereby informed that land held by ----- (deceased) has been transferred/ or is being transferred by way of legal partition among the Successor(s).Particulars of Legal representatives of the said deceased

S.No.	Name	Father's Name	Full address	Signature Attested of Legal Representative	Attested by
Village	Tehsil	District			
1	2	3	4	5	6 7 8

Signature-----Name-----Designation-----Full
address-----Yours faithfullySignature----- (of legal representative)Name
