

# **The Rajasthan Sales Tax/Central Sales Tax Deferment Scheme for Industries, 1998**

RAJASTHAN

India

## **The Rajasthan Sales Tax/Central Sales Tax Deferment Scheme for Industries, 1998**

### **Rule**

### **THE-RAJASTHAN-SALES-TAX-CENTRAL-SALES-TAX-DEFERMENT-Scheme of 1998**

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The Rajasthan Sales Tax/Central Sales Tax Deferment Scheme for Industries, 1998Published vide Notification No. F. 14(8)FD/Tax-Div./98, dated 7-4-1998, published in Rajasthan Gazette, Extraordinary Part 4-C(2), dated 7-4-1998, page 23(1)S.O. 12. - In exercise of the powers conferred by sub-section (3) of section 25 of the Rajasthan Sales Tax Act, 1994 (State Act No. 22 of the 1995 and hereinafter referred to as the RST Act), and by of section 9 of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956 and hereinafter referred to as the CST Act) read with sub-section (3) of section 25 of the RST Act, the State Government, being satisfied that it is expedient in the public interest so to do, hereby notifies the "The Rajasthan Sales Tax/Central Sales Tax Deferment Scheme for Industries, 1998" (hereinafter referred to as the Deferment Scheme or this Scheme), and allows the industrial units to defer the tax payable on the inter-State sales/inter-State sales of the goods and by-products manufactured by them within the State, including the waste items derived therefrom and the packing material used therewith, in the manner, to the extent and for the period as specified in this notification.

### **1. Operation of the Deferment Scheme.**

(a)This Deferment Scheme shall come into force with effect from 1st April, 1998 and shall remain in force upto [30th April, 2000] [Substituted by Dated 11-4-2000, published in Rajasthan Gazette Extraordinary part IV-C, dated 13-4-2000, page 28.](aa)[ An industrial unit shall be deemed covered under sub- clause (a) if it fulfils the following conditions as on [30th April, 2000] [Inserted by Dated 19-1-2000, published in Rajasthan Gazette Extraordinary part IV-C, dated 19-1-2000, page 423.], namely:-(i)that such unit is registered with the registering authority of the Industry

Department;(ii)that the unit has been allotted or has acquired land for the factory;(iii)that the unit has applied for finances from a regular financial institution; and(iv)that the unit is expected to commence commercial production by 31st December, 2001.](aaa)[ Notwithstanding anything contrary contained in this notification, an industrial unit shall be deemed covered under sub-clause (a), if such unit has been declared sick by the Competent Authority by 30.4.2000 or has been taken over by RIICO/RFC by 30.4.2000; and all provisions of the notification which are applicable to a sick industrial unit, shall also be applicable to such industrial unit.] [Inserted by Dated 12-4-2002, published in Rajasthan Gazette Extraordinary part IV-C, dated 12-4-2002, page 23(3).](b)An industrial unit which commences commercial production during the operative period of this Scheme, shall be entitled to claim benefits under this Scheme.(c)Notwithstanding anything contained in this Scheme an industrial unit of which the application under the Incentive Scheme, 1989 is pending on the date of commencement of this Scheme before any Screening Committee, may opt for this Scheme by making a fresh application in accordance with the provisions of this Scheme before the appropriate Screening Committee, not later than ninety days from the date of commencement of this Scheme.(d)An industrial unit may either opt for deferment of tax both under the RST Act and the CST Act, or exemption from tax under the said two Acts; and deferment of tax in one Act and exemption from tax in another Act shall not be permissible.(e)Where benefits have been sanctioned in accordance with the provisions of this Scheme for Industries, 1998, to any industrial unit, it may be allowed there-after to switch over once to "The Rajasthan Sales Tax/Central Sales Tax Exemption Scheme for Industries, 1998" with the condition that such unit shall have to deposit the total amount of deferred tax to its Assessing Authority before the issue of Eligibility Certificate to it under the Exemption Scheme.(f)No industrial unit shall be permitted to claim benefits under this Scheme, if it is availing benefits, under any other specific or general scheme of tax exemption or tax deferment.(g)(i)Notwithstanding anything contained in this Scheme, an industrial unit may, whose case relating to the Incentive/Deferment Scheme of 1987/1989 is pending on the date of commencement of this Scheme before any Statutory Authority or in any Court, within 90 days from the date of commencement of this Scheme and on payment of a fee of Rs. 5,000/-, make an application along with the details of the case to the State Level Screening Committee (SLSC). The SLSC shall examine such application in the light of the various definitions and concepts given in this Scheme and decide accordingly and may also issue general directions to DLSCs.(ii)In the light of any Court decision or decisions taken by SLSC under clause (g)(i), the SLSC may review similar cases decided by it in the past and issue general directions to DLSCs, if any common policy is involved in such decisions.(iii)The benefits sanctioned by the SLSC/DLSCs under this sub-clause shall be prospective.(iv)Further, the benefits, if sanctioned, shall be restricted to the extent of the benefits which would be available to such unit in the Incentive/Deferment Scheme of 1987/1989 as the case may be.(h)[ The benefit under this Scheme shall also be available to the units who have put their raw material in process on or after January 29, 1998, and issued sale invoice/bill, prior to 31.3.1998 and are covered by the list given in Annexure-A of the Scheme.] [Inserted by Notification No. F. 4(14)FD/Tax Div./98-20, dated 9-7-1998, published in Rajasthan Gazette Extraordinary part IV-C, dated 9-7-1998, page 167(83).]

## 2. Definitions.

(a)"Banned Area" means the areas under the urban agglomeration limits of cities, as notified by the Competent Authority and Municipal/UIT limits of all cities/towns excluding:(i)the lands duly converted by the Competent Authority for industrial purposes; or(ii)the lands in the industrial areas developed by the State Government or its Corporations; or(iii)the lands developed by co-operative sector or private sector in the industrial areas declared by the Competent Authority.Explanation. - Sick Units, located anywhere in the State, shall be eligible for the benefits provided under this Scheme.(b)"Date of commencement of commercial production" means the date of first invoice/bill of sale of the manufactured goods whichever is earlier.(c)"Diversification" means launching of a new and different product under the same company, partnership, firm, or undertaking with the help of new set of machines with the addition fixed capital investment exceeding 25% of value of the net fixed assets of the original project.Explanation. - The benefits under this Scheme for Diversification shall be admissible only on the new and different products.(d)"Electronic Industrial Unit" means the unit which manufactures one or more items out of the items approved and circulated by the State Level Screening Committee (SLSC) from time to time.(e)"Eligible Fixed Capital Investment" means investment in-(i)Land (The actual cost of land paid);(ii)New buildings (the cost incurred on the buildings required for the project including administrative buildings);(iii) (a)new plant and machinery;(b)second-hand plant and machinery imported from outside the country, and having at least ten years of residuary life, as certified by an approved valuer;(c)second hand/dismantled plant and machinery purchased from any existing unit, which has not availed of or is not availing of benefits of exemption from tax or deferment of tax in the State of Rajasthan, upto twenty five per cent of the total investment in plant and machinery by the new unit with the conditions.(1)that such unit shall have fixed capital investment of rupees one crore or more;(2)that such unit shall not be established at the site of the existing unit, except in the case of change of management through the State Government including its any Department or the Rajasthan State Industrial Development and Investment Corporation (RIICO), or Rajasthan Financial Corporation (RFC) or any Financial Institution, or the Board for Industrial and Financial Reconstruction (BIFR), and(3)the second-hand/dismantled machinery purchased by such unit shall have a residuary life of at least ten years, as certified by an approved valuer.Explanation. - Installation expenditure capitalised for plant and machinery shall be considered for eligible fixed capital investment;(iv)Capitalised interest during construction not exceeding 5% of the total fixed capital investment.(v)Technical know-how fees or drawing fees as agreed upon and paid either in lump sum or in instalments or by way of equity or debenture or royalty to foreign collaborators or foreign suppliers as approved by the Government of India, or paid to laboratories recognised by the Central Government or the State Government, subject to maximum of 5% of the total value of the plant and machinery;(vi)Rail siding, rolling stock, rakes and railway engines owned by the unit and being used for the purpose of the project;(vii)Plant for pollution control measures including facility for collection/treatment and disposal of effluents, or marble/granite slurry, or hazardous wastes;(viii)Investment on creating in-house training facilities for workers and design development not exceeding 1% of the plant and machinery;(ix)Quality control equipment, research and development equipment and information technology equipment, not exceeding 2% of the investment in plant and machinery, and(x)Miscellaneous fixed such as electrical items like transformers, cables, starters, control panels, AC plant, weighing scale.Explanation. - I. Working capital (whether raised through banks or

otherwise and including working capital margin), goodwill fees, royalties capitalised or otherwise, pre-operative expenses on cars and vans shall not be considered as eligible fixed capital investment, however commissioning expenses, engineering fees and expenses incurred on goods transporting vehicle, upto 5% of the total fixed capital investment, shall be considered as eligible fixed capital investment.

II. In case of a new industrial unit covered by clause (k)(ii) the depreciated value of the fixed assets on the date of its purchase or lease, as the case may be, shall be considered as eligible fixed capital investment.

III. In case of sick units, following investment shall be considered as eligible fixed capital investment.

(a) In case of sick units, the depreciated value of fixed assets on the date of declaration of sickness by the Board for Industrial and Financial Reconstruction (BIFR) in BIFR cases and by the State level Committee or the appropriate District Level Committee, in the Industries Department, in non-BIFR cases and the new investment made on the construction of new building and the new investment made on the purchase of additional new plant and machinery.

(b) In case of units sold by the State Government, or RIICO, or RFC, value of the fixed assets on which the unit was purchased by the entrepreneur and the new investment made on construction of new building and the purchase of additional new plant and machinery.

(f) "Eligible Area" means area other than the Banned Area.

(g) "Expansion" means the increase in the value of fixed capital investment by not less than 25% of the net fixed assets of the original project and accompanied by an increase in the production to the extent of at least 25% of the installed capacity. However, for second or subsequent expansion, the fixed capital investment in the original project together with the investment(s) upto the immediate preceding expansion, shall be considered as the basis for the purpose of the proposed expansion.

Explanations. - I. The benefits of expansion under this Scheme shall be admissible to the eligible units only after they have achieved and actually utilised at least 80% of their installed capacity in an immediately preceding one completed year before making investment on expansion.

II. The benefits for expansion under this Scheme shall be available only on the production in excess of 80% of the installed capacity.

(h) "Ineligible Industries" means the industries listed in Annexure 'a' to this Notification, which shall not be eligible for the benefits under this Scheme, however, this restriction shall not apply to sick industrial units as defined in this clause.

(i) "Installed Capacity" means the capacity mentioned in the original project report appraised by a Financial Institution and in case of self-financed unit, as certified by the Commissioner of Industries or any other authorised by him.

(j) "Large Scale Unit" (LSI) means an industrial unit which is not a Small Scale Unit or of which investment in plant and machinery exceeds the investment specified for Small Scale Unit.

(k)(i) "New Industrial Unit" means an industrial unit which commences commercial production during the operative period of this Scheme including a unit set up on the site of existing industrial unit by making separately identifiable capital investment; subject however, that where an industrial unit manufacturing the same product is established on the site of an existing unit, the benefit permissible for a new unit shall be available to it only on the production in excess of 80% of the installed capacity of the existing unit.

(ii) "New Industrial Unit" shall also include a sick unit-

(a) which has not availed of any benefits of exemption from tax or deferment of tax;

(b) which has been appraised by financial institution and appropriate rehabilitation plan has been formulated, and

(c) which has been purchased by a new management other than by way of collusive transfer and such management has made additional fixed capital investment not less than 25% of the depreciated value of the assets of such unit: Provided that where an existing industrial unit transferred for being run by State Government/RIICO/RFC on lease by a new management, fulfils the above conditions except the condition of additional fixed capital

investment, and the new management undertakes to discharge all its outstanding statutory liabilities towards any Department of the State Government as specified by such Department and undertakes to clear all its outstanding dues payable to the financial institutions, as fixed by such institutions, shall also be deemed to be a new industrial unit.(l)"Pioneering Unit" means the first ten new industrial units of each type of industry established in any Panchayat Samity of the State during the operative period of this Scheme, having fixed investment exceeding Rs. 3.00 crores each and with a minimum regular employment of 50 persons each.(m)"Premier Unit" means a new industrial unit established during the operative period of this Scheme, having fixed capital investment exceeding Rs. 150.00 crores and with a minimum regular employment of 500 persons.(n)(i)"Prestigious Unit" means new industrial unit established during the operative period of this Scheme having fixed capital investment exceeding Rs. 15.00 crores and with a minimum regular employment of 100 persons.(ii)"Very Prestigious Unit" means a new industrial unit established during the operative period of this Scheme, having a fixed capital investment of Rs. 50 00 crores or more and with a minimum regular employment of 250 persons.(o)"Screening Committee" means the State Level Screening Committee (SLSC) or a District Level Screening Committee (DLSC), which shall exercise its powers and discharge its duties in accordance with the provisions of this Scheme.(p)"Separately Identifiable Capital Investment" means the fixed capital investment in a separate new building, with separate electric metering including sub-metering and water connection, separate new plant and machinery without any production linkage with the manufacturing process of the existing unit, with separate accounting and installed as per the approved independent project duly appraised by a Financial Institution.(q)"Sick Industrial Unit" means-(i)an industrial unit which has incurred cash losses in the two complete and consecutive financial years immediately preceding the commencement of this Scheme or during the operative period thereof and is likely to continue to incur cash losses in the next financial year and has an erosion on account of cumulative cash losses to the extent of 50% or more of its net worth, and being potentially viable is taken up by a Central or State level financial institution or a bank, under a programme of rehabilitation.OR(ii)an industrial unit which is declared sick during the operative period of this Scheme, by the Board for Industrial and Financial Reconstruction (BIFR) under the provisions of the Sick Industrial Companies (Special Provisions) Act, 1985, and by the State Level Committee or the appropriate District Level Committee, in the Industries Department, in case of non-BIFR cases;OR(iii)an industrial unit which is taken over and sold during the operative period of this Scheme to a new management by the State Government or RIICO or RFC.(r)"Small Scale Unit" (SSI) means an industrial unit of which the investment in plant and machinery does not exceed the investment specified by the Government of India from time to time.

### **3. Applicability of the Deferment Scheme.**

(a)This Scheme shall be applicable to-(i)the new industrial units,(ii)the industrial units going for expansion,(iii)the industrial units launching diversification, and(iv)the sick industrial units(b)The ineligible industries shall not be entitled to claim any benefits under this Scheme.(c)The industrial units claiming benefits under this Scheme shall be established or should have been established in the areas other than banned areas, However, this restriction shall not apply to sick units.(d)Renovation modernisation or rationalisation of industrial units, replacement of land, building or plant and machinery and change of product-mix, distinguishable from Diversification,

shall not create eligibility for claiming benefits under this Scheme.(e)Where a manufacturer holding eligibility certificate under this Scheme transfers his unit in whole the transferee shall be eligible for availing of the remaining benefits, if any, provided that such transferee undertakes to clear all outstanding dues payable to the State Government/RIICO/RFC and is otherwise eligible and gets eligibility certificate afresh under this Scheme.(f)Where an industrial unit is transferred by way of sale in whole through the State Government or RIICO or RFC, the transferee shall have option-(i)either to claim the benefits available to a sick unit, as specified in Annexure-B to this notification; or(ii)to claim the remaining quantum of benefits which would have been available to the transferor if there would have been no transfer, and the remaining period available to the transferee for claiming the said benefits shall be extended by-(1)the period from the date of taking over of the unit till the date of its handing over by the State Government/RIICO/RFC; and(2)the period from the date of handing over the unit by the State Government/RIICO/RFC till the date of starting of production, or the period of six months, whichever is earlier.

**3A. [ [Inserted by Notification F.4(10) FD/Tax-Div./2002-8, dated 12-4-2002, published in Rajasthan Gazette Extraordinary part IV-C, dated 12-4-2002, page 23(3)]**

Notwithstanding anything contrary contained in this notification, an industrial unit shall be entitled to claim the unavailed exemption from sales tax on the following conditions, namely:-(i)that such unit has obtained a certificate of sickness in accordance with sub-clause (q) of clause 2 of the Rajasthan Sales Tax/Central Sales Tax Examination Scheme for Industries, 1998, and in case of incipient sickness it should obtain certificate to this effect, from the Committee constituted under sub-section (7) of Section 42 of the Rajasthan Sales Tax Act, 1994;(ii)that such unit shall be entitled to avail unutilized benefit, both in terms of amount and time, sanctioned to the original unit as mentioned in its Original Eligibility Certificate;(iii)that the benefit under this clause shall not be available on attaining the maximum eligible fixed capital amount or on expiry of the maximum time period available under the Eligibility Certificate, whichever is earlier;(iv)that the benefit under this clause shall be available even on change of the product mix and also in respect of new products.]

**4. Sanction of benefits under the Deferment Scheme and issue of Eligibility Certificate.**

(a)In order to avail the benefit under this Scheme, the applicant industrial unit shall have to obtain sanction from the State Level Screening Committee or District Level Screening Committee, as the case may be. The Screening Committees shall act as quasi-judicial authorities whose decisions shall be final, subject to other provisions provided for in this Scheme.(b)The State Level Screening Committee which shall be competent to grant sanction of benefits under this Scheme to Large Scale Units and to dispose off cases referred to by District Level Committees, shall consist of the following-

1. [Principal Secretary/Secretary, Industries] [Substituted by Dated 9-3-1999, Chairman published in Rajasthan Gazette Extraordinary, part IV-C, dated 11-3-1999, page

493(4).]

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|-----------------------------------|--------|
| 2. Managing Director, RFC         | Member |
| 3. Managing Director, RIICO       | Member |
| 4. Commissioner, Commercial Taxes | Member |

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|---|------------------|
| [Commissioner/Director Industries,] [Substituted by Dated 9-3-1999, published in Rajasthan Gazette Extraordinary, part IV-C, dated 11-3-1999, page 493(4).] | Member Secretary |
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(c)The District Level Screening Committee which shall be competent to sanction benefits to SSI Units under this Scheme, shall consist of the following:-

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|--|------------------|
| 1. Collector of the District   | Chairman         |
| 2. Any Officer nominated by the Commissioner, Commercial Taxes                     | Member           |
| 3. Concerned Branch Manager of RFC   | Member           |
| 4. Sr. Regional Manager/Regional Manager of RIICO where it is the lead institution | Member           |
| 5. General Manager, District Industries Centre                                     | Member Secretary |

(d)An industrial unit, eligible to claim benefits under this Scheme, shall make an application in four sets in appropriate Form - A-1/A-2/A-3/A-4 along with Affidavit in Form-B, duly attested appended to this notification to the Member Secretary of the appropriate Screening Committee within one hundred eighty days from the date of the commencement of this Scheme or the date of the commencement of commercial production, or the date of commencement of expanded or diversified production or the date of declaration of sicknew, or the date of transit of the whole project or the date of change of management of a unit in any way whichever is later. However the appropriate Screening Committee may, on sufficient cause being shown, condone the delay not exceeding ninety days in filing of the application.(e)The appropriate Screening Committee shall, after having examined the application of an industrial unit an after having gathered or collected such other information, documents or evidence as may be considered necessary and after having hot conducted such further enquiry as deemed proper in the circumstances of the case, sanction the benefits under this Scheme to the said unit if it is found fully covered by the provisions of this Scheme and is not in any way debarred or disqualified to claim the said benefits. However, in particular, the said Screening Committee shall reject the application of the applicant, unit-(i)where its case does not fall within the parameters of this Scheme; or(ii)where it has failed in spite of adequate opportunity being given, to supply any information asked for or adduce any evidence required for;or(iii)where any case of avoidance or evasion of tax is pending against it, at any forum or it is found penalised for such offence, within a period of two years immediately preceding the date of the filing of the application; however, the said Screening Committee may waive this disqualification in an appropriate case if the offence is technical or venial in nature or has been compounded.(f)In case of sanction of benefits under the Scheme, such sanction shall be communicated in writing to the Assessing Authority of the applicant unit, who shall issue Eligibility Certificate to the said unit in Form-C, appended to this notification, within a period of seven days from the date of the receipt of the sanction, and a copy of such Certificate shall also be sent to the Member Secretary of the concerned Screening Committee.(g)The Eligibility Certificate issued under this Scheme shall remain in force till the permissible deferment of tax in accordance with the provisions of this Scheme is not

exhausted, or till such Certificates is not amended, suspended or revoked.(h)The benefits under this Scheme shall be available from the date of the application filed by the applicant unit completed in all respects, as certified by the Member Secretary of the appropriate Screening Committee.(i)During the currency of the Eligibility Certificate, the unit Concerned shall be allowed to defer the payment of tax on the inter-State sales/inter-State sales of the goods and by-products manufactured by it within the State, including the waste items derived therefrom and the packing material user therewith.(j)The DLSC shall dispose of the application made under the Scheme within a period of ninety days of the filing of the completed application. However, if for any reason the application is not disposed of within the said time limit, a reference along with reasons of delay shall be made by the Member Secretary of DLSC to the Commissioner, Industries, who may grant further extension upto ninety days having regard to the reasons explained in that case, where the DLSC fails to dispose of the application even within the extended period, such application shall stand transferred to the Commissioner, Industries, who in turn shall within thirty days from the date of receipt of records, place that application after due scrutiny before the SLSC for disposal.(k)The SLSC shall dispose of the application made under this Scheme within a period of ninety days of the filing of a completed application. However, this period of ninety days may be extended by the SLSC for a further period(s) not exceeding ninety days.

## **5. General Terms and Conditions for Deferment of Sales Tax.**

(a)For the purpose of arriving at the limit of the tax deferment as provided in Annexure-B, the aggregate of the following shall be considered:-(i)Aggregate amount of tax which would have been leviable under the provisions of the Rajasthan Sales Tax Act, 1994;(ii)Aggregate amount of tax would have been leviable under the provisions of the Central Sales Tax Act, 1956;(iii)Aggregate amount of any surcharge, fee, duty, or any other levy of tax by whatever name to be levied on sales of the manufactured goods; and(iv)Aggregate amount of tax as and when levied on consignments.(b)All assets of the industrial unit to whom the benefits under this Scheme are sanctioned, shall stand pledged automatically and without any documentation, to the Government of Rajasthan on the date of issue of the Eligibility Certificate to such unit.(c)An industrial unit covered by this Scheme shall be entitled to claim benefits under it, only if it provides employment to bonafide residents of Rajasthan to the extent at least 70% of its work force (both skilled and unskilled put together) in a phases manner, i.e. at least 30% in the first year, upto 50% in the second year and upto 70% in the third year.(d)The industrial unit shall not make sales outside the State or effect branch transfers or resort to consignment sales (other than inter-State sales), in excess of 25% of its production in a financial year during the period in which exemption from tax is availed of by it under this Scheme.(e)(i)During the period in which the benefits under this Scheme are availed of by an industrial unit, such unit shall be liable to pay that part of tax which is not eligible for deferment under Annexure-B, in accordance with the relevant provisions of the RST Act/CST Act, and where such unit fails to make such payment, the Assessing authority having jurisdiction shall be empowered to initiate legal action against such unit.(ii)The repayment of deferred amount of tax shall be made as specified in Annexure-C to this notification.(iii)Where a unit fails to pay any instalment as specified in Annexure-C, then, after the expiry of a period of thirty days from the date of such default, the total out-standing deferred amount of tax shall become recoverable from such unit immediately as arrears of land revenue with interest at the rate specified in the RST Act from



the date of the default, however, the said period of thirty days may be extended on sufficient grounds upto sixty days by the Commissioner, Commercial Taxes.(f)Where the limit of tax deferment specified in Annexure-B is exhausted, tax on all intra-sales/inter-State sales made thereafter shall be payable in time in accordance with the provisions of the RST Act/CST Act without deferment and the industrial unit shall become liable to discharge all obligations and duties relating to taxability laid down in the RST Act/CST Act and prescribed in the rules, as if, there were no Deferment Scheme applicable to its case.(g)Notwithstanding anything contained in this Notification, but subject to such conditions as the State Government may, by general or special order specify, where an industrial unit to whom benefit by way of deferment of tax has been granted under this Scheme, and where a loan liability equal to the amount of tax deferred has been raised by RIICO/RFC or Industries Department, then such deferred tax shall be deemed in the public interest, to have been paid.(h)An industrial unit after having availed of the benefits under this Scheme, shall have to continue its annual production for a period of five years after the expiry of the period during which deferment of tax is availed of by it, not allow the level of average annual production for the period during which the benefits under this Scheme was availed of.(i)An industrial unit after having availed of the benefits under this Scheme, shall not make sales outside the State including branch transfers of the products (other than inter-State sales) manufactured by it exceeding 50% thereof in a financial year for a period of five years after the expiry of the period during which exemption from tax is availed by it.(j)Wherever an industry is included in the list of ineligible industries in Annexure 'a' on any date during the period of operation of this Scheme, the units of such industry-(i)of which the application for sanction of the benefits are pending before any Screening Committee, on the said date;(ii)which have been sanctioned benefits under this Scheme before the said date; or(iii)which have already been availing of benefits under this Scheme on such dateshall be entitled to avail full benefits in accordance with the provisions of this Scheme.(k)(i)Where the Assessing Authority, having jurisdiction under the Act, either sou moto or on receipt of an application in this behalf, and after affording an opportunity of being heard to the industrial unit concerned, if he is satisfied that a breach of any of the conditions specified in sub-clauses (c), (d), (h) and (i) of clause 5 has been committed, shall obtain prior permission in writing of the Commissioner, Commercial Taxes before taking legal action under the provisions of the amount of deferred tax with interest. However, the Commissioner, in case he concurs with the findings of the Assessing Authority, shall place the matter before SLSC for decision.(ii)The interest levied in sub-clause (k)(i) could be waived by the competent authority in accordance with the provisions of section 54 of the RST Act.

## **6. Suspension/Revocation of the benefits sanctioned under the Deferment Scheme.**

(a)The appropriate Screening Committee sou moto or on receipt of a complaint in this behalf shall, after affording an opportunity of being heard to the concerned industrial unit, be empowered under clause 6-(i)to suspend the benefits sanctioned under this Scheme from such date for such period, as may be deemed necessary under the circumstances of each case; or;(ii)to revoke the benefits sanctioned under this Scheme from such date, as may be considered proper under the circumstances of each case.(b)The benefits sanctioned under this Scheme shall be liable to be suspended, where an industrial unit-(i)makes two defaults, after two years of the commencement of

production, in making repayments of the loans obtained from the financial institutions of the State; or(ii)makes default in honouring the commitment of buy-back of the equity of the financial institutions of the State in its project as agreed upon; or(iii)fails to deposit sales tax for three consecutive months during the currency of the Eligibility Certificate.(c)Where an industrial unit-(i)is charged with the offence of avoidance or evasion of tax during the period of actual eligibility of deferment of tax; or(ii)is penalised for the offence of avoidance or evasion of tax during the said period of eligibility for defermentthe benefits sanctions to it shall be suspended or revoked, as the case may be, as considered proper by the appropriate Screening Committee:Provided that suspension or revocation or sanctioned benefits may not be ordered or may be taken back if so ordered.-(i)where such offence is technical or venial in nature, or(ii)where such offence is compounded in accordance with the provisions of the RST Act; or(iii)where full demand of tax including interest and penalty is found deposited an no appeal is pending against the order passed in consequence of the offence of avoidance or evasion of tax.(d)Where an industrial unit is found guilty for violating or misusing any of the provisions of this Scheme, or of the RST/CST Acts, or the rules make thereunder the benefits sanctioned under this Scheme shall be liable to be suspended or revoked, depending upon the circumstances of such case.

## **7. Review and Rectification by the appropriate Screening Committee.**

(a)The appropriate Screening Committee may, either suo moto or on the receipt of an application from an industrial unit or any officer of the Industries Department or the Commercial Taxes Department or of any Financial Institution, before the expiry of the period prescribed for preferring appeal, review the order passed by it.(b)The application filed under sub-clause (a) shall be disposed off by the appropriate Screening Committee within a period of ninety days from the date of receipt thereof, however, where the appropriate Screening Committee is not able to dispose of the application within the aforesaid period, the Chairman of the said Committee may, for sufficient cause, further extend the period or periods not exceeding ninety days in the aggregate.(c)The appropriate Screening Committee may, after making or causing to be made such enquiry as it considers necessary and after affording an opportunity of being heard to the industrial unit, may pass such order thereon as the circumstances of the case may justify, including an order confirming, amending, suspending, revoking or re-opening the order given by it.(d)The appropriate Screening Committee may rectify any mistake apparent from the record, whether suo moto or on application received in this behalf, in accordance with the provisions of section 37 of the Act.

## **8. Revision by the State Government.**

(a)The State Government in the Finance Department may suo moto or other wise may revise an order passed by any Screening Committee, whether it is found to be erroneous and prejudicial to the interest of the State revenue, after affording an opportunity of being heard to the beneficiary industrial unit.(b)No order under the sub-clause (a) shall be passed by the State Government after the expiry of a period of five years after the date by which the benefits under this Scheme are fully availed of.

## **9. Review or modification of the Deferment Scheme.**

- The State Government reserves the right, to review or modify this Scheme, as and when needed in public interest. Annexure-A List of industries not eligible for deferment of tax under the Deferment Scheme.

### **1. (a) All flour mills other than roller flour mills, established at places having a population in excess of 25000 as per 1991 census.**

(b) All cereals, pulses, rice sugar and spice mills, established at places having a population in excess of 25,000 as per 1991 census.

### **2. Photographic studios (other than cinematographic studios).**

**3. [ Manufacture of Ice candy and ice fruits, ice, kulfi and sweetmeats]  
[Substituted by Dated 22-4-1999, published in Rajasthan Gazette  
Extraordinary part IV-C, dated 22-4-1999, page 57(23), as corrected by  
Corrigendum dated 7-5-1999, published in Rajasthan Gazette Extraordinary  
part IV-C, dated 7-5-1999, page 99(8)].**

### **4. Laundry.**

### **5. Tailoring other than manufacture of ready-made garments.**

### **6. Re packing of any goods including medicines, toiletries, pesticides, herbicides, edible products.**

### **7. Production of firewood and charcoal.**

### **8. Decorating, roasting, parching, frying oil, seeds and decolouring and scenting of oil.**

### **9. Saw mills, wooden furniture items.**

### **10. Ordinary bricks, except mechanised bricks and bricks made of fly-ash/stone-slurry.**

- 11. Hotel, Motel, Restaurants and catering or eating places.**
- 12. Khandsari units.**
- 13. Units distilling, storing, bottling blending or brewing liquor/alcohol excluding industrial alcohol.**
- 14. Induction and arc furnace industry.**
- 15. Thinner manufacturing Industry.**
- 16. Stone Crushers (Gitti and Blast)**
- 17. Lime Kilns**
- 18. Preparation of bread, biscuits and bakery products other than mechanised bakery.**
- 19. [ Iron and steel re-rolling mills excluding stainless steel re-rolling mills.]  
[Substituted by Dated 26-3-1999, published in Rajasthan Gazette  
Extraordinary part IV-C, dated 26-3-1999, page 515(153), w.r.e.f. 7-4-1998.]**
- 20. Jalties, water tanks and electric poles, made of cement.**
- 21. Manufacturing of candles and chlorinated paraffin wax.**
- 22. Fabricating units, like trucks, buckets.**
- 23. Steel furniture industry**
- 24. Cotton ginning and pressing industry**
- 25. Units manufacturing of hydrogenated vegetable oil or vanaspati ghee, excluding composite unit manufacturing edible oil as well as hydrogenated vegetable oil**
- 26. Oil extracting or manufacturing industry excluding solvent extraction plants with or without refinery system.**

Note. - The above restriction for oil extracting or manufacturing industry shall be applicable only on the intra-State sales made under the RST Act and not on the inter-State sales made under the CST Act.

**27. Mini cement plants upto the manufacturing capacity of 200 tones per day.**

**28. Such other items for which registration is prohibited or restricted by any Competent Authority or those items which are barred by the Commissioner of Industries, Rajasthan from time to time.**

Annexure-B Eligible Extent of Deferment of Tax Under the Deferment Scheme

S.No.	Type of Units	Extent of the percentage of exemption from total tax liability	Maximum exemption in terms of percentage of eligible fixed capital investment (FCI)
1	2	3	4
1.	New unit other than the units mentioned at S. Nos.2 and 3 and units going in for expansion or diversification.	1st year 2nd year 3rd year 4th year 5th year 6th year 7th year 8th year 9th year 10th year 11th year	100% 90% 80% 70% 60% 50% 50% 40% 40% 30% 30%
2.	(a) New Units of knitwears, gems and jewellery, textile, electronics and telecommunications, computer software, foot wears	1st year 2nd year 3rd year 4th year 5th year 6th year 7th year	100% 100% 90% 90% 80% 80% 70%

4.	(a) Sick UnitsSick units which have notavailed of benefits of exemption from tax or determent of taxpreviously	Same benefits which are available to new units atS. No. 1	Eleven years
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5.	Pioneering Units/ Prestigious units/ Exportingunits with	1st year 2nd year 3rd year 4th year	100% 100% 90% 90%	80% 80% 70% 70%	60% 60% 50% 40%	40% 100% elig fixe
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a minimum of 50% of their production

year 5th  
year 6th  
year 7th  
year 8th  
year 9th  
year 10th  
year 11th  
year 12th  
year 13th

Notes. - 1. Units set-up in Growth Centres developed with the assistance of Government of India will get extended benefits increased by 20% of FCI and for one additional year and the benefit for this additional one year shall be equal to the benefit availed of in the immediate preceding year.

**2. The total amount of tax deferment mentioned in column 3 above shall be subject to further limit of percentage of fixed capital investment and limit of years mentioned in columns 4 & 5 respectively.**

**3. In case of units going in for expansion or diversification, the deferment of tax under this scheme shall be available only on the sale of the goods over and above 80% utilisation of the existing installed capacity or diversified production as the case may be.**

**4. For auto units and auto ancillaries with minimum investment of Rs. 10.00 crores, special package of incentives is being notified separately.**

**5. In case of a premier unit, customised package shall be worked out on the basis of merits of each case.**

Annexure-C Repayment of instalments of the tax deferred under this Scheme

S. No.	Expiry of the eligibility of deferment of tax	Schedule of repayment of the instalments of the tax deferred without interest
1	2	3
1.	Where the eligibility of deferment of tax expires on any date before the end of the 7th financial year from the date of commencement of deferment of tax	(a) Twenty equal quarterly instalments of the total outstanding deferred tax, starting from the first quarter of 8th financial year, and
	(b) First such instalments shall be payable after the end of 1st quarter, i.e. on 1st July and	

subsequent instalments shall be payable accordingly after the end of every quarter.

- |    |   |  |
|----|---|--|
| 2. | Where such eligibility expires on or after the end of the 7th financial year from the date of commencement of deferment of tax. | (a) 31 quarterly instalments of 3% of accumulated deferred tax at the end of the previous year starting from the first quarter of the 8th financial year and the balance deferred amount of tax in last 32nd quarterly instalment, and |
|----|---|--|

(b) First such instalment shall be payable after the end of 1st quarter, i.e. on 1st July, and subsequent instalments shall be payable accordingly after every quarter.

Application From A-1 (For New Units) Application for the sanction of eligibility certificate under the Deferment Scheme, 1998 (RST Act/CST Act) To The Member Secretary, State/District Level Screening Committee

**1. Name of the Applicant**

**2. Name and style under which the applicant carries on business**

**3. Status of the applicant such as Proprietor/Manager/ Partner/ Director/Karta of the family.**

**4. Principal place of business with P.O., Tehsil and District**

**5. Branches, if any, at**

**6. Registration Certificate No. under the R.S.T. Act and the C.S.T. Act**

**7. Assessing Authority (Name of the Circle)**



**8. Date of commencement of commercial production**

**9. Name of the goods manufactured/to be manufactured**

**10. Value of Eligible Fixed Capital Investment (Total):**

(a)Cost of land(b)Cost of new Building(c)Cost of(i)New Plant and Machinery(ii)Old Plant and Machinery(d)OthersDeclaration

**1. I/We hereby opt for the package of deferment of sales tax under the deferment Scheme, 1998 and have not opted for Exemption Scheme, 1998.**

**2. I/We have not availed of any benefit either of exemption from tax or deferment of tax before filing of this application.**

ORI/We have availed of benefit of exemption from tax or deferment of tax as a new unit/for expansion or diversification/or as a sickunit, from (date).....to (date).....

**3. I/We have not been penalised for the offence of avoidance of evasion of tax during the period of two years immediately preceding the date of the filing of this application, or no case of avoidance or evasion of tax is pending against me/us on the date of filing of this application.**

**4. I/We hereby undertake that I/We shall abide by the provisions of the Rajasthan Sales Tax Act/Central Sales Tax Act and the general/specific terms of conditions contained in the relevant notification(s) issued from time to time in this behalf.**

Signature of the applicant(s) and his/their statusVerificationI/We verily that to the best of my/our knowledge and behalf, the information given above is true and correct and nothing has been concealed.Signature of the applicant(s) and his/their statusPlace:Date:Notes. - The following documents shall be submitted along with this application.-

**1. All documents as enumerated in the enclosed list.**

**2. Complete details of eligible fixed capital investment with proper proof and documentary evidence.**

### **3. Affidavit in Form-B**

List of documents to be submitted along with application in Form A-1(All documents to be furnished in four sets)For New Unit Cases

- 1. Project report appraised by a financial institution/bank where financial assistance sought from them with the copy of letter of sanction of loan and in other cases duly signed by promoter/ authorised signatory.**
- 2. Copy of Industrial Licence/Letter of Intent/Acknowledgment of submission of Memorandum to Government of India with IEM/Permanent Registration (SSI).**
- 3. Certificate of C.A. in proof of Fixed Capital Investment.**
- 4. Detailed statement of fixed capital investment duly signed by the Chief Executive of the unit and verified by a Chartered Accountant.**
- 5. Affidavit in Form-B duly attested by Notary Public or 1st Class Magistrate.**
- 6. Annual report/Annual accounts of last year(s), if available.**
- 7. Copy of power of attorney in case of partnership firm/resolution of Board of Directors regarding authorised signatory, as the case may be.**
- 8. 1st Bill of Sale/Invoice.**
- 9. Certificate from Government of India/Competent Authority regarding export with a minimum 50% of their production if applicable.**
- 10. Any other information/documents which justify the claim of the unit.**

Application Form A-2(For Expansion)Application for the sanction of eligibility certificate under the Deferment Scheme, 1998 (RST Act/CST Act)ToThe Member Secretary,State/District Level Screening Committee

#### **1. Name of the Applicant**

- 2. Name and style under which the applicant carries on business**
- 3. Status of the applicant such as Proprietor/Manager/ Partner/Director/Karta of the family.**
- 4. Principal place of business with P.O., Tehsil and District**
- 5. Branches, if any, at**
- 6. Registration Certificate No. under the R.S.T. Act and the C.S.T. Act**
- 7. Assessing Authority (Name of the Circle)**
- 8. Date of completion of expansion.**
- 9. Name of the goods manufactured/to be manufactured**
- 10. Installed capacity:**

(a)before expansion (in qty.)(b)after expansion (in qty.)

- 11. Net fixed assets (in Rs.) before expansion**
- 12. Value of Eligible Fixed Capital Investment (Total):**

(a)Cost of land(b)Cost of new Building(c)Cost of(i)New Plant and Machinery(ii)Old Plant and Machinery(d)OthersDeclaration

- 1. I/We hereby opt for the package of deferment of sales tax under the Deferment Scheme, 1998 and have not opted for Exemption Scheme, 1998.**
- 2. I/We have not availed of any benefit either of exemption from tax or deferment of tax before filing of this application.**

ORI/We have availed of benefit of exemption from tax or deferment of tax as a new unit/for expansion or diversification/or as a sickunit, from (date)..... to (date).....

- 3. I/We have not been penalised for the offence of avoidance of evasion of tax during the period of two years immediately preceding the date of the filing of this application, or no case of avoidance or evasion of tax is pending against**

**me/us on the date of filing of this application.**

**4. I/We hereby undertake that I/We shall abide by the provisions of the Rajasthan Sales Tax Act/Central Sales Tax Act and the general/specific terms of conditions contained in the relevant notification(s) issued from time to time in this behalf.**

Signature of the applicant(s) and his/their statusVerificationI/We verify that to the best of my/our knowledge and behalf the information given above is true and correct and nothing has been concealed.Signature of the applicant(s) and his/their statusPlace:Date:Notes. - The following documents shall be submitted along with this application:-

**1. All documents as enumerated in the enclosed list.**

**2. Complete details of eligible fixed capital investment with proper proof and documentary evidence.**

**3. Affidavit in Form-B.**

List of documents to be submitted along with application in Form A-2(All documents to be furnished in four sets)For Expansion Cases

**1. Project report appraised by a financial institution/bank where assistance sought from them with the copy of letter of sanction of loan and in other cases duly signed by promoter/authorised signatory.**

**2. Copy of Industrial Licence/Letter of Intent/Acknowledgment of submission of Memorandum to Government of India with IEM/Permanent Registration (SSI).**

**3. Certificate of C.A. in proof of Fixed Capital Investment.**

**4. Detailed statement of fixed capital investment duly signed by the Chief Executive of the unit and verified by a Chartered Accountant.**

**5. Affidavit in Form-B duly attested by Notary Public or 1st Class Magistrate.**

- 6. Annual report/Annual accounts of last year(s), if available.**
- 7. Copy of power of attorney in case of partnership firm/resolution of Board of Directors regarding authorised signatory as the case may be.**
- 8. 1st Bill of Sale/Invoice.**
- 9. Certificate from Government of India/Competent Authority regarding export with a minimum 50% of their production, if applicable.**
- 10. Installed capacity before expansion, for expansion and after expansion with proper proof.**
- 11. Actual production of two years before expansion and after expansion (yearwise/monthwise), with proper proof.**
- 12. Any other information relevant for justifying the expansion case.**

Application Form A-3(For Diversification)Application for the sanction of eligibility certificate under the Deferment Scheme, 1998 (RST Act/Cst Act)ToThe Member Secretary,State/District Level Screening Committee

- 1. Name of the Applicant**
- 2. Name and style under which the applicant carries on business**
- 3. Status of the applicant such as Proprietor/Manager/ Partner/ Director/Karta of the family.**
- 4. Principal place of business with P.O., Tehsil and District**
- 5. Branches, if any, at**
- 6. Registration Certificate No. under the R.S.T. Act and the C.S.T. Act**
- 7. Assessing Authority (Name of the Circle)**

**8. Date of completion of diversification.**

**9. Name of the goods manufactured :**

(a)Name of existing product(b)Name of diversified product

**10. Net fixed assets before diversification (in Rs.)**

**11. Value of Eligible Fixed Capital Investment (Total):**

(a)Cost of land(b)Cost of new Building(c)Cost of(i)New Plant and Machinery(ii)Old Plant and Machinery(d)OthersDeclaration

**1. I/We hereby opt for the package of deferment of sales tax under the Deferment Scheme, 1998 and have not opted for Exemption Scheme, 1998.**

**2. I/We have not availed of any benefit either of exemption from tax or deferment of tax before filing of this application.**

ORI /We have availed of benefit of exemption from tax or deferment of tax as a new unit/for expansion or diversification/or as a sickunit, from (date).....to (date).....

**3. I/We have not been penalised for the offence of avoidance of evasion of tax during the period of two years immediately preceding the date of the filing of this application, or no case of avoidance or evasion of tax is pending against me/us on the date of filing of this application.**

**4. I/We hereby undertake that I/We shall abide by the provisions of the Rajasthan/Sales Tax Act/Central Sales Tax Act and the general/specific terms of conditions contained in the relevant notification(s) issued from time to time in this behalf.**

Signature of the applicant(s) and his/their statusVerificationI/We verily that to the best of my/our knowledge and behalf, the information given above is true and correct and nothing has been concealed.Signature of the applicant(s) and his/their statusPlace:Date:Notes. - The following documents shall be submitted along with this application:-

**1. All documents as enumerated in the enclosed list.**

**2. Complete details of eligible fixed capital investment with proper proof and documentary evidence.**

**3. Affidavit in Form-B.**

List of documents to be submitted along with application in Form A-3(All documents to be furnished in four sets)For Diversification Cases

- 1. Project report appraised by a financial institution/bank where financial assistance sought from them with the copy of letter of sanction of loan and in other cases duly signed by promoter/authorised signatory.**
- 2. Copy of Industrial Licence/Letter of Intent/Acknowledgment of submission of Memorandum to Government of India with IEM/Permanent Registration (SSI).**
- 3. Certificate of C.A. in proof of Fixed Capital Investment.**
- 4. Detailed statement of fixed capital investment duly signed by the Chief Executive of the unit and verified by a Chartered Accountant.**
- 5. Affidavit in Form-B duly attested by Notary Public or 1st Class Magistrate.**
- 6. Annual report/Annual accounts of last year(s), if available.**
- 7. Copy of power of attorney in case of partnership firm/resolution of Board of Directors regarding authorised signatory, as the case may be.**
- 8. 1st Bill of Sale/Invoice.**
- 9. Certificate from Government of India/Competent Authority regarding export with a minimum 50% of their production, if applicable.**
- 10. Certificate of C.A. for the net fixed assets before diversification.**
- 11. Any other information/documents which justify the diversification case.**

Application Form A-4(For Sick Units)Application for the sanction of eligibility certificate under the Deferment Scheme, 1998 (RST Act/CST Act)ToThe Member Secretary,State/District Level Screening Committee.

- 1. Name of the Applicant**
- 2. Name and style under which the applicant carries on business**
- 3. Status of the applicant such as Proprietor/Manager/ Partner/ Director/ Karta of the family.**
- 4. Principal place of business with P.O., Tehsil and District**
- 5. Branches, if any, at**
- 6. Registration Certificate No. under the R.S.T. Act and the C.S.T. Act**
- 7. Assessing Authority (Name of the Circle)**
- 8. Date of declaration of sickness/date of change of management in case of a unit sold through RIICO/RFC**
- 9. Name of the goods manufactured/to be manufacture.**
- 10. Value of Eligible Fixed Capital Investment (Total):**  
  
(a)Cost of land(b)Cost of new Building(c)Cost of(i)New Plant and Machinery(ii)Old Plant and Machinery(d)OthersDeclaration
- 1. I/We hereby opt for the package of deferment of sales tax under the Deferment Scheme, 1998 and have not opted for Exemption Scheme, 1998.**
- 2. I/We have not availed of any benefit either of exemption from tax or deferment of tax before filing of this application**  
  
ORI/We have availed of benefit of exemption from tax or deferment of tax as a new unit/for expansion or diversification/or as a sickunit, from (date)..... to (date).....
- 3. I/We have not been penalised for the offence of avoidance of evasion of tax during the period of two years immediately preceding the date of the filing of this application, or no case of avoidance or evasion of tax is pending against me/us on the date of filing of this application.**



**4. I/We hereby undertake that I/we shall abide by the provisions of the Rajasthan Sales Tax Act/Central Sales Tax Act and the general/specific terms of conditions contained in the relevant notification(s) issued from time to time in this behalf.**

Signature of the applicant(s) and his/their statusVerificationI/We verify that to the best of my/our knowledge and behalf the information given above is true and correct and nothing has been concealed.Signature of the applicant(s) and his/their statusPlace:Date:Notes. - The following documents shall be submitted alone with this application :-

**1. All documents as enumerated in the enclosed list.**

**2. Complete details of eligible fixed capital investment with proper proof and documentary evidence.**

**3. Affidavit in Form-B.**

List of documents to be submitted along with application in Form A-4(All documents to be furnished in four sets)For Sick Industrial Units

**1. Project report appraised by a financial institution/bank where financial assistance sought from them with the copy of letter of sanction of loan and in other cases duly signed by promoter/authorised signatory.**

**2. Copy of Industrial Licence/Letter of Intent/Acknowledgment of submission of Memorandum to Government of India with IEM/Permanent Registration (SSI).**

**3. Certificate of C.A. in proof of Fixed Capital Investment.**

**4. Detailed statement of fixed capital investment duly signed by the Chief Executive of the unit and verified by a Chartered Accountant.**

**5. Affidavit in Form-B duly attested by Notary Public or 1st Class Magistrate.**

**6. Annual report/Annual accounts of last year(s), if available.**

**7. Copy of power of attorney in case of partnership firm/resolution of Board of Directors regarding Authorised signatory, as the case may be.**

**8. 1st Bill of Sale/Invoice.**

**9. Certificate from Government of India/Competent Authority regarding export with a minimum 50% of their production, if applicable.**

**10. Copy of order of BIFR/District/State Level Committee in case of non BIFR cases/Bank declaring the unit as a sick unit.**

**11. A certificate of financial institution regarding the appraisal and undertaking of rehabilitation package.**

**12. For the closed/sick units sold by RIICO/RFC by auction or otherwise, the price charged from the new entrepreneur with necessary evidence.**

**13. Any other relevant incorporation/documents which justifying the sick units claim.**

Form-B Affidavit to be attached to the Application in Form A-1/A-2/A-3/A-4I.....  
S/o.....by caste ..... age ..... Resident of ..... Proprietor/Partner/  
Director/Karta of M/s.....do hereby state on oath the following: The above named unit  
has been registered/acknowledged by SIA vide number ..... dated..... as small/large scale unit  
for manufacturing the goods of..... and registration number..... dated ..... under RST and  
CST Act and comes into commercial production w.e.f..... having an eligible fixed capital  
investment as per provisions of the Scheme is as under:

- (i) Land .....
- (ii) New Buildings .....
- (a) New plant and machinery and imported secondhand machinery having at
- (iii) least ten years of residuary life from outside the country and installation .....  
expenditure capitalised for plant and machinery.
- (b) Old Plant and Machinery .....
- (iv) Capitalised interest during construction not exceeding 5% of the total fixed  
capital investment .....
- (v) Technical know-how fees or drawing fees as agreed upon and paid either in .....  
lump sum or in instalments through Cash Payment or by way of equity or  
debenture or royalty to foreign collaborators or foreign suppliers as approved  
by Government of India or paid to laboratories recognised by the State

Government or Central Government subject to a maximum of 5% of the total value of the plant and machinery

- (vi) Rail siding, rolling stock rakes and railway engines owned by the Unit .....
- (vii) Plant for pollution control measures including facility for collection/treatment and disposal of effluents marble granite slurry and hazardous wastes. ....
- (viii) Investment on creating training facilities, for workers and design development, not exceeding 5% of the investment in plant and machinery. ....
- (ix) Quality control equipment, research and development equipment and information technology equipment, not exceeding 5% of the investment in plant and machinery. ....
- (x) Misc. fixed assets such as electrical items like transformers, cables, starters, control panels, AC plant, weighing scale. ....

Total :

**1. As a sole proprietor partner/director or karta of M/s..... together with.....(if any). I have applied to the State Level Screening Committee District Level Screening Committee for grant of deferment of sales tax under the Deferment Scheme, 1998 on the basis of..... for industrial unit set up in the eligible area mentioned in the said Scheme and not in the banned area.**

**2. According to the provisions of the Deferment Scheme, 1998 applicant is eligible as a new industrial unit/for expansion/diversification/or as a sick unit.**

**3. I do hereby state on oath that the industry has been set up on the land allotted by RIICO vide their allotment letter No..... dated ..... or converted into industrial purposes by the competent authority i.e. by..... vide their letter No..... dated.....**

**4. NOC/Consent letter has been obtained from the Rajasthan Pollution Board and it is valid upto.....**

**5. I do hereby state on oath that ..... (Nos.) skilled and ..... (Nos.) unskilled workers are employed in the factory out of which..... (Nos.) skilled and..... (Nos.) unskilled workers are the bonafide residents of Rajasthan as on.....**

**6. I do hereby state on oath that I shall provide employment to bonafide residents of Rajasthan to the extent of at least 70% of its work force (both skilled and unskilled put together) in a phased manner, i.e. at least 30% in the first year, upto 50% in the second year and ultimately upto 70% by the end of third year.**

**7. I further do hereby state on oath that I have gone through the provisions of the Deferment Scheme, particularly the general/specific terms and conditions laid down therein and my application is fully protected and covered by them and I do hereby bind myself to abide by all the provisions and terms and conditions of the said Scheme.**

(Signature of the Deponent)I..... S/o.....by caste ..... age ..... Resident of do hereby solemnly state and verify that affidavit as stated above is true and correct to the best of my personal knowledge and belief. Nothing has been concealed or falsely stated. So help me God.(Signature of the Deponent)Note. - This affidavit shall be given on a non-judicial stamp paper of Rs. 10/- and shall be sworn in before the Notary Public or 1st Class Magistrate.Form-CEligibility Certificate(Deferment Scheme, 1998 : Both under the RST Act and the CST Act)(Under Sanction No..... dated ..... of the Member Secretary of the SLSC/DLSC..... issued by.....

**1. Book No.**

**2. Serial No.**

**3. Name of the applicant with status.**

**4. Name and style of the business with full address**

**5. Principal place of business with full address including details of business, if any.**

**6. Basis for eligibility for deferment of tax.**

(a)New Industrial Unit(b)Expansion(c)Diversification(d)Sick Industrial Unit

**7. Valid from**

(Subject to the maximum limit of deferment of sales tax available under the Deferment Scheme)

## 8. Details for deferment of tax

(a)Percentage of deferment from taxability(b)Eligible fixed capital investment (In Rs.) (in words)(c)Maximum limit of years(d)Quantum of exemption from sales tax

## 9. In the case of transfer of the whole project from one management to another management.

9.1Quantum of deferment of sales tax already exhausted by the transferor(b)Quantum of deferment of sales tax to be availed of by the transferee9.2Maximum time limit(a)Time exhausted by the Transferor(b)Time available to the TransfereeNote. - This certificate is liable to amendment/suspension/ revocation, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.Signature.....Name.....and designation.....of the Issuing Authority with SealPlace:Date: