

Rajasthan Land Tax Rules, 2006

RAJASTHAN

India

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Rule RAJASTHAN-LAND-TAX-RULES-2006 of 2006

- Published on 25 September 2006
- Commenced on 25 September 2006
- [This is the version of this document from 25 September 2006.]
- [Note: The original publication document is not available and this content could not be verified.]

Rajasthan Land Tax Rules, 2006 Published vide Notification No. G.S.R. 47, dated 25.9.2006 Last Updated 21st May, 2019 G.S.R. 47. - In exercise of the powers conferred by Section 61 of the Rajasthan Finance Act, 2006 (Act No. 4 of 2006) and all other powers enabling it in this behalf, the State Government hereby makes the following rules, namely :-

1. Short title, extent and commencement.

(1) These rules may be called the Rajasthan Land Tax Rules, 2006. (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 Finance Act, 2006. (b) "Agent" means a person authorised in writing by the land holder to appear on his behalf before any authority under the Act; (c) "District level Committee" means the committee constituted by the State Government for a district, from time to time under the Rajasthan Stamp Rules, 2004 for the purpose of determining the market value of the land. (d) "Form" means a form appended to these rules; (e) "Government" means the Government of Rajasthan; (f) "Inspector General of Stamps" means the Inspector General, Registration & Stamps, Rajasthan; (g) "Local authority" shall mean a municipality/Municipal Council/Municipal Corporation/Zila Parishad/Panchayat Samiti/Gram Panchayat or any other authority legally entitled to or entrusted by the Government with the control or management of a municipal or local fund. (h) "Market value" means the value of land determined under Rule 24 of these rules, (i) "Section" means a section of the Act; (j) "Treasury" means a Government Treasury in the State of Rajasthan and includes a sub-treasury. (2) Words and expressions used but not defined, shall have the same meanings as assigned to them in the Act.

3. Powers and duties of Assessing Authority.

- Assessing Authority shall, in addition to the powers and duties conferred on him by the Act:-(a)have the powers to-(i)examine any document, relevant to the market value of, or the assessment of the amount of tax on the Lands or to the identity of the person liable to pay the tax, and(ii)get a survey made of all lands, with a view to ascertaining their liability to tax, and(iii)call for any factual statement or information regarding any land 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(iv)[call for any factual statement or information regarding the land leased out or otherwise given by the Central Government or State Government or its Corporations or Local Authorities to any person, institution or form etc., and which is liable for land tax, from the officer authorized in this behalf by such Governments, Corporations or local Authorities.] [Added by Rajasthan Notification Np. S.O. 185, dated 26.3.2012.](b)have the duty to-(i)proper maintenance and safe custody of all registers, records and other documents required by or under the Act to be maintained, and(ii)carry out such general or special orders as may be issued by the State Government from time to time, in connection with the carrying out of the provisions of the Act.

4. Preparation of the provisional assessment list.

(1)After making such enquiry as deemed necessary, the provisional assessment list shall be prepared by the Assessing Authority in Form-1.(2)For the purpose of assessing the amount of tax on land, the assessing Authority may-(a)enter upon or into, inspect and measure any land, and(b)if necessary, make enquiries from the neighbourhood landholder and examine the previous record of the local authority in relation to such land.(3)When the name of the person primarily liable for the payment of tax cannot be ascertained, it shall be sufficient to designate him in the assessment list and in any notice which it may be necessary to serve upon him as the holder of the land, without any further description.(4)The valuation of the entire land shall be the guiding factor in determining the liability to the payment of the tax.

5. Public Notice, objections and authentication of the assessment list.

(1)When the provisional Assessment list has been prepared, the Assessing Authority shall give public notice in Form-2 in one daily newspaper circulating in the locality in which the land is situated.(2)The provisional Assessment list shall be affixed on the Notice Board of the Assessing Authority for inspection.(3)In all cases in which any land is for the first time assessed or the assessment is increased, the Assessing Authority shall also give notice thereof to the land holder of the land, if known and if the land holder of the land is not known he shall affix the notice on a conspicuous place of the land or the village/ Gram panchayat/ Tehsil concerned in which such land is situated.(4)All objections regarding the valuation and assessment shall be made to the Assessing Authority before the time fixed in the public notice, by application in written, stating the grounds on which the valuation and assessment are disputed, and all applications so made shall be registered in a book to be kept by the Assessing Authority for the purpose. The book to be kept by the Assessing Authority shall be in Form-3.(5)The Assessing Authority shall, after allowing the applicant an opportunity of being heard in person or by agent and producing evidence to the objector

:- (a) investigate and dispose of the objections; (b) cause the result thereof to be noted in the book kept under sub-rule (4); and (c) cause any amendment necessary in accordance with such result to be made in the assessment list. (6) When all objections made under this section have been disposed of and all amendments required by sub-rule (5) have been made in the assessment list, the said list shall be authenticated by the Assessing Authority. (7) The list so authenticated shall be kept in the office, and shall be open for inspection during office hours to all holders of land specified therein, or to the agents of such persons and a public notice that it is so open shall be forthwith published. The public notice required to be published shall be in form-4.

6. Order of assessment.

- The Assessing Authority shall examine the relevant documents or record of the case and evidence produced by the landholder and after making such enquiry as deemed fit, he shall by detailed order in writing assess the market value of the land and determine the amount of tax payable in respect of such land.

7. Service of notices, etc. addressed to individuals.

- The service of every notice on any person or to any person to whom it is by name addressed, shall be effected by an officer or any other person authorised by the Assessing Authority in this behalf: (a) by giving or tendering such notice, to the person to whom it is addressed ; or (b) if such person is not found, by leaving the notice, at his last known place of abode with or by giving or tendering the notice to, some adult male member or servant of his family; or (c) if such person does not reside within the jurisdiction of the Assessing Authority and his address elsewhere is known to the Assessing Authority or other person directing the issue of the notice, then by forwarding the notice, to such person by registered post under cover bearing the said address; or (d) if none of the means aforesaid be available, then by causing notice to be affixed in the presence of two persons of the locality on some conspicuous part of the land or the village/ Gram panchayat/ Tehsil concerned in which such land is situated, if any, to which the notice relates; or (e) the notice shall be published in the two leading newspapers one in English and one in Hindi.

8. Escaped Assessment.

- Where the tax in respect of any land or any portion thereof has, for any reason escaped assessment, the Assessing Authority shall serve notice to the land holder in Form-5.

9. Notice regarding transfer of land.

- Whenever the title or right in a land liable to pay the tax is transferred, the land holder or in the event of death of the land holder, the legal representative of the deceased, shall give notice of such transfer or death, to the Assessing Authority in Form-6 or Form 7, as the case may be.

10. Notice of demand.

(1)The Notice of demand of tax or penalty under Secs. 47 & 49 as the case may be, shall be in form-8.(2)The notice of demand shall call upon the assessee to pay the tax or penalty within the time specified under the Act.

11. Mode of payment of tax etc.

- All payment of tax and penalty unless expressly provided otherwise in the Act or these rules, shall be made into the concerned treasury by means of a challan in Form-9 or through a demand draft or crossed cheque in favour of the Assessing Authority concerned, drawn on any bank Scheduled or approved by Reserve Bank of India.

12. Reconciliation of accounts.

(1)In the first week of each month the tax authority concerned shall prepare a statement in Form-10 and 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 account.

13. Form, contents and presentation of appeal.

(1)[The Memorandum of appeal under Section 48, 50 or 51] [Substituted 'The Memorandum of appeal under Section 48 or 50' by Rajasthan Notification No. S.O. 185, dated 26.3.2012 (w.e.f. 25.9.2006).] shall be in Form-11 and shall be presented in duplicate, and in case the appeal is under Section 48 shall be accompanied by proof of payment of tax not less than one half of the amount of tax assessed and payable by the person preferring the appeal.(2)The Memorandum of appeal shall be signed by the appellant or by his agent and shall be verified in the manner given in the prescribed form and shall be accompanied by a certified copy.(3)The Memorandum of appeal shall be presented by the appellant or his agent to the Appellate Authority or such member of the ministerial staff as the Appellate Authority may appoint in this behalf or may be sent by registered post addressed to the Appellate Authority.

14. Order of appeal to be communicated.

- A copy of every order of the Appellate Authority disposing of an appeal shall be sent to the appellant, Assessing Authority concerned and the Inspector General, Registration & Stamps.

15. Hearing of appeals.

- No officer acting as Appellate Authority shall hear any appeal against any order made by him in another capacity.

16. Giving opportunity for hearing in certain cases.

- No order against any person imposing penalty under Sec. 47 or 49 shall be passed unless he has been given a reasonable opportunity of being heard.

17. [[Deleted by Rajasthan Notification No. S.O. 185, dated 26.3.2012 (w.e.f. 25.9.2006.).]

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17. Application for revisions.- (1) An application for revision under Sec. 51 shall be in Form-12.(2) The provisions of Rules 13 to 14 shall apply in respect of application for revision and other matters connected therewith in the same manner as they apply to the appeals with such modifications as may be necessary.

18. Notice for producing record etc.

- The notice required to be given under Section 54 shall be in Form-13.

19. Notice for inspection of land.

- The notice required to be given under Section 55 shall be in Form-14.

20. Copying and Inspection.

(1)An owner or occupier who is a party to the proceedings of the assessment at any time, may obtain copy of any document filed by him, copy of assessment order or any other notices issued by the Assessing Authority or proceedings taken under the Act on payment of copying charges prescribed in Rule 21.(2)Every application for a copy shall be in Form 15.(3)Any deficiency of copying fee charges shall be communicated by the Assessing Authority in Form 16.(4)A register shall be maintained in Form 17 for the purpose of copying record.(5)A party to the proceedings of the assessment or his authorised agent may apply for an order to inspect the record in Form 18.(6)No person for inspection of the record shall be allowed to bring into the room in which the inspection is made, any pen or ink nor to use any pen or ink nor shall be allowed to make any entry or mark nor cause to mutilate any record or paper which is being inspected.

21. 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 stamp |
|-----------|--------------------|--------------------------|
|-----------|--------------------|--------------------------|

| | | |
|---|---|---|
| 1 | Memo of appeal under Sec. 48 or 50 | Rs. Twenty five |
| 2 | Application for revision under Sec. 51 | Rs. Twenty five |
| 3 | Vakalatnama by an Agent of land holder authorised to appear When filed before- | |
| | (a) An appellate authority or an assessing authority | Re. One |
| | (b) The Tax Board | Rs. Two |
| 4 | Application for adjournment of any proceedings | Re. One |
| 5 | Application for obtaining copies | Rs. Two |
| 6 | Copy of any order or document | For every page Re. One |
| 7 | Application for inspection of files | Rs. Two for every one hour or part thereof |

Note. - In case of maps or plans or extracts thereof, the Assessing Authority shall charge actual cost with reference to the work done.

22. Who can represent.

- No person shall appear before any tax authority in any proceeding under the Act as an agent or any other person, unless he is; (a) an advocate duly registered under the Advocates Act, or (b) agent of land holder or a person holding a general or special power of attorney executed by the land holder; or (c) an officer concerned of the State Government duly authorised by a general or special order in this behalf.

23. Decision of question about jurisdiction.

- If any question or doubt arises in respect of the area or jurisdiction ad territorial or otherwise of any authority or officer functioning under "the Act or these Rules, it may be decided by an order by the Inspector General, Registration & Stamps, whose decision shall be final and meanwhile no proceedings under the Act shall be stayed on such account except by an order of the Government or the Inspector General, Registration & Stamps.

24. Procedure for assessment of the market value of the land.

(1) The market value of land shall be assessed by the Assessing Authority on the basis of the rates recommended by the District Level Committee or the rates approved by the Inspector General, Registration and Stamps from time to time, whichever is higher. (2) If the rates of land recommended by the District Level Committee are not revised within one year from the date of such recommendation or if the market value of land in any area has extraordinarily increased or decreased, the State Government may suo-moto or on a reference made by the Inspector General, Registration and Stamps re-determine by order the rates of the land in such areas on the basis of the recommendations made by a committee consisting of Secretary Finance as Chairman and Inspector General, Registration and Stamps, Dy. Secretary Finance (Tax), Collector of the concerned District and a Public Representative of that District nominated by the Government, as member. The rates so

determined shall be the basis of assessment of the market value of the land with effect from the date specified in such order and be valid until the District Level Committee revises the rates so determined. Form 1 [See Rule 4(1)] Provisional Assessment List/Final Assessment list Village.....Tehsil.....District.....Year.....

| S.No. | Particulars of Land | Name of the Village/Tehsil in which the land is situated | Designation of Name the land either by name or by number sufficient for identification. | Name and address of the Land holder | Name and address of the occupier | Taxable Amount value of the land tax | Decision of the Assessing Authority | Revising Amount of tax assessed, if any | |
|-------|---------------------|--|---|-------------------------------------|----------------------------------|--------------------------------------|-------------------------------------|---|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |

Assessing Authority Copy forwarded to :

1. Inspector General, Registration & Stamps for necessary action.

2. Deputy Inspector General, Registration & Stamp, Circle.....

Assessing Authority Form 2 [See Rule 5(1)] Office of the Assessing Authority (Sub-registrar).....Tehsil.....District.....
 Notice under Section 40 of the Rajasthan Finance Act, 2006 Notice is hereby given that the provisional assessment list of the tax on lands situate in the Village.....Tehsil.....District.....have been prepared and are open for inspection at the aforesaid Office within a period of 30 days from the date of publication of the notice during any working day. Objections may be filed by land holder in respect thereof before the Assessing Authority within a period of thirty days from the date of publication of the notice. Assessing Authority Copy forward to :-

1. Inspector General, Registration & Stamps, Ajmer.

2. Notice Board of Assessing Authority.

3. Conspicuous place of village/Gram Panchayat/Tehsil in which such land situates.

4. Concerned Land Holder/ Occupier

Assessing Authority Form 3 [See Rule 5 (4)] Objections Register Office of the Assessing Authority (Sub-registrar).....Tehsil..... District Year Objections

| S.No. | Receipt No. | Date of Receipt | Name of owner or occupier | Brief facts of objections | Amount of tax assessed | Date of the date Assessing Authority | Decision of | Revision of Amount of tax assessed, if any | Signature | Remarks |
|-------|-------------|-----------------|---------------------------|---------------------------|------------------------|--------------------------------------|-------------|--|-----------|---------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | 8 | 9 | 10 |

Form 4[See Rule 5(7)]Public Notice under Section 42 of the Rajasthan Finance Act, 2006Assessing Authority (Sub-registrar).....Tehsil.....District..... Notice is hereby given that the assessment list of the tax on the lands situated within the jurisdiction of.....has been authenticated by the Assessing Authority and kept in the Office and is open for inspection by the land holders or their agents at the Office, during office hours on all workings days.This day of..... 20.....Assessing AuthorityCopy forwarded to :

1. I. G. Registration & Stamps Ajmer.

2. Notice Board of the Assessing Authority.

3. Conspicuous place of Village/Gram Panchayat/Tehsil concerned in which such land situate.

4. Concerned Land Holder/Occupier

Assessing AuthorityForm - 5[See Rule 8]Notice under Section 44 of the Rajasthan Finance Act, 2006.To,.....Whereas it appears to me that land bearing khasra No.....Survey No. situate in Village Gram Panchayat Tehsil District has escaped assessment/been wrongly/incorrectly assessed for the following reasons :-Specify ReasonsI, therefore, propose to assess/re-assess the same.I hereby request you to appear in person or by your authorised agent and to produce or cause to be produced any evidence on which you may rely, on.....at..... AM/PM (Place at.....)Place :Date :Assessing AuthorityForm 6[See Rule 9]Form of notice of transfer of title of land by transfer to the Assessing Authority under Sec. 46 of the Rajasthan Finance Act, 2006.To,The Assessing Authority,.....(Designation)Please take notice that the title to the land(s) referred to in the Schedule below has/have been transferred by me to Shri.....S/o.....R/o..... House No.....Street.....Mohalla/Ward.....City..... District.....Signature.....Name.....Address.....(Trans G.I.R. No.)

Schedule

A. Description of Lands

1. Khasra No./ Plot No.....
2. Name of the Colony.....
3. Survey No.....
4. Name of the Village.....
5. Name of the Gram Panchayat.....
6. Name of the Tehsil.....
7. District.....

B. Market value of the Lands.....as assessed if assessment has been made.Rs.....C. Annual Tax PayableRs.....Signature

.....Name.....Address.....(Transferor)Form
7[See Rule 9]Notice of transfer of title of land by legal representative of a deceased assessee under
Section 46 of the Rajasthan Finance Act, 2006To,The Assessing
Authority,.....(Designation)Please take notice that the title to the land (s) referred to in the
Schedule below and registered in the name of Shri.....S/o..... on account of his demise,
stand transferred to my name.....S/o.....with effect on and
from.Signature.....Name.....Address.....G.I.R.
No.....(If any)

Schedule 2

A. Description of Lands

1. Khasra No./Plot No.....
2. Name of the Colony
3. Survey No.....

4. Name of the Village.....

5. Name of the Gram panchyat

6. Name of the Tehsil.....

7. District.....

B. Market value of the Lands as assessed if assessment has been made.Rs.....C. Annual Tax PayableRs.....Signature of legal representativeName.....Address.....Form - 8[See Rule 10]Notice of demand for payment under Section 47 or/ and 49 of the Rajasthan Finance Act, 2006To,.....Please take notice that land tax has been assessed/a penalty has been imposed on you in respect of your lands specified below as shown against them in column 3 :-

S. No. Location of land Amount of tax/Penalty

| 1 | 2 | 3 |
|---|---|---|
| 1 | | |
| 2 | | |
| 3 | | |
| 4 | | |
| 5 | | |
| 6 | | |

The amount of tax/penalty shall be paid in following installments/ by the.....day of.....20 in the Treasury.A challan is enclosed for the purpose.Please note that if the amount of Tax is not paid within the time allowed you are liable to penalty under Sec. 49 of the Rajasthan Finance Act, 2006 and the amount of tax and/ or penalty is recoverable as arrears of land revenue.Assessing AuthorityDesignation.....Note

1. Rs.....(In words).....already deposited by you on.....have been adjusted.

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

Form - 9[See Rule 11]Government of Rajasthan

No..... Date.....

Cash Challan

| | | | | | |
|--|---|---|----------------------------|--|--------|
| Name and signature of person tending the amount | Name and designation of person on whose behalf money is paid | Full particulars of remittance and of authority | Complete classification | Accounts Officer by whom adjustable | Amount |
| Major & Minor Head | Detailed Head | | | | |

Amount (in words) Rupees..... Note. - Full accounts classification including detailed heads must be recorded on this challan in the space provided for the purpose. For Non Banking/
Treasuries/Sub-Treasuries Received Rupees..... Treasurer Accountant Dated
Treasury/Sub-Treasury Officer..... For Banking/Treasuries/Sub-Treasuries Order to the
Bank Please Received Rupees..... Date..... Treasury/Sub-Treasury
Officer..... For Bank

Received Rs. On Date Bank
Seal

Bank Manager Form - 10 [See Rule 12] Statement of verification of collections To, The Treasury
Officer, Amount of Land Tax/ penalty and fee for appeal and revision deposited in the
treasury and sub-treasuries of districts..... from Bank seal to.....

| | | | |
|--|----------|---------|----------------|
| Amount shown as deposited in Assessing Authority register | Land Tax | Penalty | Fee for Appeal |
| Amount shown as deposited as per treasury accounts | | | |

| | | | |
|------------------|----------------|-------|--|
| Fee for Revision | Other receipts | Total | Signature of Assessing Authority |
|------------------|----------------|-------|--|

As per Assessing Authority's registers As per treasury register Signature of Assessing Authority Bank
Seal..... Signature of Treasury Officer Bank Seal..... Form 11 [See Rule 13] [Memorandum of
Appeal under Section 48, 50 or 51 of the Rajasthan Finance Act, 2006 [Substituted 'Memorandum
of Appeal under Section 48 or 50 of the Rajasthan Finance Act, 2006' by Rajasthan Notification No.
S.O. 185, dated 26.3.2012 (w.e.f. 25.9.2006).]] Space for Court fee stamps To, The Appellate
Authority.....

1. Name(s) of the Appellant(s)**2. Address to which notice may be sent to the appellant.****3. G.I.R. No.**

4. Authority passing the order in dispute.

5. Date of order against which appeal is made.

6. Date of service of notice of demand

7. Amount of tax

8. Amount of penalty

9. Date of payment of tax with particulars of remittance.

10. Relief sought.....

11. Grounds of appeal.....

Signature of the Appellant Verification I/We.....the appellant(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief. Verification today.....day of.....20Place Signature (Appellant)[Form 12 [Deleted by Rajasthan Notification No. S.O. 185, dated 26.3.2012 (w.e.f. 25.9.2006.).]]

[See Rule 17] Application for revision under Section 51 of the Rajasthan Finance Act, 2006 Space for Court fee stamps (state the amount of the Court fee stamps affixed) To, The Tax Board, Ajmer 1. Name(s) of the petitioner(s) 2. Address to which notice may be sent to petitioner(s) and respondent(s). 3. G.I.R. No. of the owner. 4. Authority passing the order in dispute. 5. Date of order sought to be revised. 6. Date of payment of tax with particulars of remittance. 7. Relief sought 8. Grounds of revision. Signature of the Petitioner Verification I/We.....the petitioner(s) do hereby declare that what is stated above is true to the best of my/our knowledge and belief. Verification today.....day of.....20{ |

Place: Signature (Petitioner)

] Form 13 [See Rule 18] Notice to land holder to produce record etc. To,..... Notice is hereby given that document/record/account etc. are to be produced within 30 days of the service of this notice before the undersigned authority for assessment of land. Particulars of land and documents in support are as under:-

S. No. Particulars of Land Description of documents etc.

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

Assessing Authority/Appellate Authority Form 14 [See Rule 19] Notice under Section 55 of the Rajasthan Finance Act, 2006 To,..... Notice is hereby given that inspection of land for purpose of tax assessment will be made on date.....at.....AM/PM The particulars of lands

are as under :-

S.No. Particulars of Land

1 2

Form 15[See Rule 20]Application for copy of RecordTo,The Assessing Authority/Appellate Authority,G.I.R. No.....File No...../Date of hearing.....Date of Decision.....Sir,Kindly grant me certified copy of the documents/order named in the following list from the above mentioned record for which I tender herewith copying fees of the value of Rs.....The application is Ordinary/Urgent.....I am a party/Stranger to the proceedings.List

| | | |
|-----|-----------------------------------|---|
| S. | Description of document/ order of | Object for which copy is required or grounds upon |
| No. | which copy is required | which application should be granted |

1 2

3

The date of hearing/disposal of the case isSignature of applicant(Name of applicant with full address)Form 16[See Rule 20]Notice to the applicant to make up deficiency of copying feeNoticeTo,Notice is hereby given that the value of the copying fee filed with the application in the following cases is less than the copying fees leviable and thus, in any case, the deficiency is not made up the filing additional copying fee by the day of.....20.....the copying application shall be rejected.

| | | | | | | |
|-----|-------------|-------------|-------------|------------------------|-------------|---------|
| S. | Date of | S.No. of | Name of the | File number or | Additional | |
| No. | application | application | applicant | reference of file from | copying fee | Remarks |
| | | | | whichcopy is required | required | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Assessing AuthorityForm 17[See Rule 20]Register of application for copiesabovePlace :

| | | | | | | | | | | |
|-------|------------|-------|--------------|-------------|-------------|------------|---------|-------------|----------|--------|
| | | | Designation | | | | | | | |
| | | | of | Value of | Deficiency | Date of | Name | Date of | Date of | Total |
| S.No. | Date of | Value | document | Court fee | of copying | making | of the | application | delivery | of all |
| | applicable | of | of which | on | fee, if any | good the | copyist | of copy | | fee |
| | | Court | copy | application | | deficiency | | | | paid |
| | | fee | applied for | for copy | | of copying | | | | |
| | | | a No. of the | | | fee | | | | |
| | | | record. | | | | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 |

Form 18[See Rule 20]Application for inspection of RecordTo,The Assessing Authority,Sir,I apply for permission to inspect the record of the case mentioned belowFull particulars of the file number of reference to the Record if anyI am Occupier/Holder/Agent in the case and am party to the proceedings of assessment/ not party to the proceedings of assessment.....(Full Name & Address)Particulars of the record of which inspection is sought Reason why inspection is needed. Place:Date: Signature of the applicant