

राजस्थान सरकार
नगरीय विकास एवं आवासन विभाग

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जयपुर, दिनांक:- यथा हस्ताक्षरित

आदेश

इस विभाग की समसंख्यक अधिसूचना दिनांक 01.09.2025 द्वारा जारी की गयी राजस्थान भूमि आवंटन नीति-2025 के बिन्दु संख्या-3.1, 1.2 तथा परिशिष्ट-ब के बिन्दु संख्या 2, प्रारूप-ब के बिन्दु संख्या 9 के संबंध में निम्नानुसार स्पष्टीकरण जारी किया जाता है:-

1. **The Investment Surplus Capital** means the net free funds (unencumbered, unrestricted and not earmarked) available to an applicant entity for deploying into the proposed land allotment project.

Clause 3.1 of the Land Allotment Policy 2025 prescribes financial capacity criteria for applicant entities (Companies, LLPs, Partnership Firms, Trusts, Societies, Private Investor) seeking land allotment. The policy stipulates that applicants must demonstrate either:-

- i) Minimum 30% of proposed project investment (DPR Cost) as "Investment Surplus Capital", or
- ii) Minimum 10% of Proposed Project investment (DPR Cost) as "Investment Surplus Capital" and at least 10% of proposed investment as average of last three years Profit After Tax (PAT) (must be exceeding 10% of proposed investment).

For the purpose of calculating the average of the last three years' 'Profit After Tax', the Profit after Tax as per the Audited Financial Statement of last three years (latest to cut-off date) would be considered.

Further, it is also to be noted that in case of Firm/LLP/Trust the above condition of "Investment Surplus" can also be met by its partner/trustee jointly. However, in such case the partner/trustee has to furnish an "Affidavit" that upon allotment of land, the above portion of funds would be made available to the Firm/LLP/Trust. For fulfilling this condition, the partner/trustee shall deposit such amount in the Firm/LLP/Trust's special mention account restricted for use for the project only. The calculation of the "Investment Surplus" of such partner/trustee would be done considering the formula prescribed as below:-

Investment Surplus Capital = Net Personal Liquid & Near Liquid Assets Less Personal Liabilities (loans, guarantees, commitments) Less Funds committed for other projects/contingencies.

The Investment Surplus Capital computed as follows:

For Company / LLP / Partnership Firm/ Trust/Societies:

Investment Surplus Capital = Liquid & Near Liquid Free Assets Less Total Financial Liabilities & Encumbrances Less Funds committed for other projects/contingencies / earmarked for specific purposes.

For Private/Individual Investor:

Investment Surplus Capital = Net Personal Liquid & Near Liquid Assets Less Personal Liabilities (loans, guarantees, commitments) Less Funds committed for other projects/contingencies.

Components of Investment Surplus Capital

Asset Category	Sub-category	Notes
Bank Balances	Cash, Current A/C, Savings A/C	As per audited financial statement as on 31 March of last audited Financial Statements or bank statement
Fixed Deposits (FD)	Bank/NBFC FDs	Must be unencumbered as on 31 March of last audited Financial Statements audited
Liquid Current Investments	Mutual funds (liquid/balanced), Money Market Funds (Indian market)	Fair Market Value (closing price) on cut-off date or as per last audited Financial Statements.
Securities	Debentures, Bonds, Listed Shares (traded regularly in Indian market)	Fair Market Value (closing price) on cut-off date or as per last audited Financial Statements.
Net Liquid Current Assets as on 31.03.25 audited	Current assets i.e. advances to suppliers, trade receivables and stock in hand reduce by the current liabilities i.e. all creditors, all payables and provisions and maturities of non-current liabilities/term loan of next 3 years	No Non-current assets shall be included, the net current assets shall be as per audited financial statement as on 31 March of last audited Financial Statements

Note: The investment, which don't qualify the above criteria's, will not be considered.

DOCUMENTARY EVIDENCE REQUIREMENTS

All applications asserting financial capacity under Clause 3.1 must be accompanied by **primary documentary evidence** (original or certified copies):

For All Applicants (Common Documents):

	Document	Period / Cut-off	Notes
1	Audited Balance Sheet with audit report (Company/ firm/ LLP / Trust)	Last 3 years audited income-expenditure statement/profit & loss account/ balance sheet along with latest completed FY (most recent)	Certified copy (Certified by Statutory Auditors/ Practicing Chartered Accountant)
2	Bank Statements	Last 12 months	Bank-certified

	Document	Period / Cut-off	Notes
3	Fixed Deposit Receipts (FDRs)	Current (as of Application cut-off)	Original FDR receipt / Bank letter
4	Mutual Fund / Investment Statements	Latest (month of application)	Demat statement / Fund statement
5	ITRs	Last 3 years	Copy of ITR-V / Acknowledgment
6	CA Certificate	Dated within last 30 days of application	UDIN must be generated (Certified by Statutory Auditors/ Practicing Chartered Accountant)
7	Undertaking	Dated on application date	Enclosing a computation of Investment Surplus
8	Other Relied Upon Documents	Title Deeds with DLC certificate rate of each immovable property held as investment for sale.	Must be from certified Valuer

Company-Specific Documents:

	Document	Remarks
1	Certificate of Incorporation & CIN with copy of MOA and AOA	Latest copy from MCA
2	Board Resolution	Approving land allotment application & authorising a signatory
3	Bank Loan certificate	For identifying outstanding loans & terms
4	Schedules to Balance Sheet	Details of investments, loans, reserves (from audit report)

LLP / Partnership-Specific Documents

	Document	Remarks
1	LLP Registration Certificate/ Partnership Deed	From Registrar
2	Current list of Partners	With capital contributions, profit-sharing ratios
3	Partners' Deed (Registered)	Latest version
4	Partners' Resolution	Approving application authorising one partner
5	Capital Account Statements	For last 3 years
6	Bank Statements & Investment docs (Partner-level)	If combined surplus route

Trust / Society-Specific Documents

	Document	Remarks
1	Trust Deed/ Society Bye-laws / Section 8 MOA	Registered with relevant authority
2	Trustees / Managing Committee List	Current office-bearers, designations
3	Managing Committee Resolution	Approving land allotment use & authorisation
4	Endowment / Corpus Fund Details	To identify restricted vs. free funds
5	Grant Letters (if any)	Showing donor restrictions, if any
6	12AA / 80G Approval	If tax-exempt status relevant
7	Bank Statements	Latest 12 months

Individual-Specific Documents

	Document	Remarks
1	PAN, Aadhaar, Passport / Driving License	Photo identity, address proof
2	Fixed Deposit Receipts	Current FDRs held in individual's name
3	Demat Account Statement	For listed shares, mutual funds
4	Loan Sanction Letters & Outstanding Statements	Home loan, vehicle loan, personal loan (outstanding balances)
5	Property Ownership Proof	If immovable assets shown in calculation
6	Bank Statements	For major accounts

Note: Latest audited financial statements as attested by statutory auditors/ Practicing Chartered Accountants alongwith all supporting documents.

2. भूमि आवंटन नीति-2025 के बिन्दु संख्या 3 के संबंध में, भूमि के मूल्य को डीपीआर में शामिल किये जाने के संबंध में स्पष्ट किया जाता है कि भूमि आवंटन हेतु आवेदन प्राप्त के समय भविष्य में आवंटित होने वाली **प्रश्नगत भूमि/भूमि का मूल्य डीपीआर में शामिल होगा।**
3. भूमि आवंटन नीति-2025 के बिंदु संख्या 3.1 के नोट i), ii) के संबंध में स्पष्ट किया जाता है कि कम्पनी में शामिल किसी भी निदेशक की निजी परिसम्पत्ति (चल/अचल) कम्पनी की वित्तीय सक्षमता में शामिल नहीं समझी जावेगी, इस हेतु आवेदनकर्ता कम्पनी को **आवश्यक Surplus Capital अपने स्वयं के नाम से होना आवश्यक होगा।**
4. भूमि आवंटन नीति-2025 के बिंदु संख्या 1.2 में अनुमत आवेदकों यथा पंजीकृत सार्वजनिक, सामाजिक, धार्मिक एवं चैरिटेबल संस्थाओं/ट्रस्ट (जिनका उद्देश्य लाभ अर्जित करना नहीं है) के लिए भी उक्त नीति-2025 के पैरा 3.1 में प्रावधित वित्तीय सक्षमता संबंधित शर्तें भी यथावत लागू होगी।

5. भूमि आवंटन नीति-2025 के परिशिष्ट-ब के बिन्दु संख्या 2 में अंकित 'परिशिष्ट-अ' के स्थान पर 'परिशिष्ट-ब' पढा जावें।
6. भूमि आवंटन नीति-2025 के प्रारूप-ब के बिन्दु संख्या 9 के उप बिन्दु VI में अंकित राशि **25000/-**(पच्चीस हजार रुपये) के स्थान पर **10,000/-** (दस हजार रुपये) पढा जावें।

उक्त आदेश सक्षम स्तर से अनुमोदित हैं।

आज्ञा से,

(रवि विजय)
शासन उप सचिव-प्रथम

प्रतिलिपि निम्नांकित को सूचनार्थ/आवश्यक कार्यवाही हेतु प्रेषित है:-

1. अति० मुख्य सचिव, माननीय मुख्यमंत्री महोदय, राजस्थान जयपुर।
2. विशिष्ट सहायक, माननीय मंत्री महोदय, नगरीय विकास आवासन एवं स्वायत्त शासन विभाग, राजस्थान, जयपुर।
3. संयुक्त सचिव, मुख्य सचिव, राजस्थान, जयपुर।
4. निजी सचिव, अति० मुख्य सचिव, उच्च एवं तकनीकी शिक्षा विभाग, राजस्थान, जयपुर।
5. निजी सचिव, अति० मुख्य सचिव, नगरीय विकास एवं आवासन विभाग, राजस्थान, जयपुर।
6. निजी सचिव, अति० मुख्य सचिव, प्रारम्भिक शिक्षा विभाग, राजस्थान, जयपुर।
7. निजी सचिव, अति० मुख्य सचिव, उद्योग विभाग, राजस्थान, जयपुर।
8. निजी सचिव, प्रमुख शासन सचिव, चिकित्सा एवं स्वास्थ्य/चिकित्सा शिक्षा विभाग, राजस्थान, जयपुर।
9. निजी सचिव, प्रमुख शासन सचिव, राजस्व विभाग, राजस्थान, जयपुर।
10. निजी सचिव, प्रमुख शासन सचिव, वित्त विभाग, राजस्थान, जयपुर।
11. निजी सचिव, शासन सचिव, स्वायत्त शासन विभाग, राजस्थान, जयपुर।
12. आयुक्त, राजस्थान आवासन मण्डल, जयपुर।
13. आयुक्त/सचिव, समस्त विकास प्राधिकरण।
14. निदेशक, स्थानीय निकाय विभाग, राजस्थान, जयपुर को उनके अधीन समस्त नगर निगम/नगर परिषद/नगर पालिका को निर्देशित किये जाने हेतु।
15. उप शासन सचिव-प्रथम/द्वितीय/तृतीय, नगरीय विकास विभाग, जयपुर।
16. मुख्य नगर नियोजक, राजस्थान, जयपुर।
17. वरिष्ठ संयुक्त विधि परामर्शी/उपविधि परामर्शी/वरिष्ठ नगर नियोजक, नगरीय विकास विभाग।
18. सहा० निदेशक/प्रोग्रामर, नगरीय विकास विभाग को विभागीय वेबसाईट पर अपलोड किये जाने हेतु।
19. रक्षित पत्रावली।

शासन उप सचिव-प्रथम

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