

Rajasthan Finance Act, 2008

RAJASTHAN

India

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Act 11 of 2008

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Rajasthan Finance Act, 2008(Act No. 11 of 2008)Last Updated 23rd May, 2019[Received the assent of the Governor on the 3rd day of April, 2008]An Act further to amend the Rajasthan Value Added Tax Act, 2003 Rajasthan Entertainments and Advertisements Tax Act, 1957, the Rajasthan Motor Vehicles Taxation Act, 1951 and Rajasthan Contingency Fund Act, 1956 and to amend the Rajasthan Finance Act, 2006 and to provide for levy of environment and health cess in the State of Rajasthan, in order to give effect to the financial proposals of the State Government for financial year 2008-09 and to make certain other provisions.Be it enacted by the Rajasthan State Legislature in the Fifty-ninth Year of the Republic of India, as follows :-

Chapter I

Preliminary

1. Short title.

- This Act may be called the Rajasthan Finance Act, 2008.

2. Declaration under Section 3, Rajasthan Act No. 23 of 1958.

- In pursuance of Section 3 of the Rajasthan Provisional Collection of Taxes Act, 1958 (Act No. 23 of 1958), it is hereby declared that it is expedient in the public interest that provisions of this Bill shall have immediate effect under the said Act.

Chapter II

Amendment in the Rajasthan Value Added Tax Act, 2003

3. Amendment of Section 23, Rajasthan Act No. 4 of 2003.

- In Section 23 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), hereinafter in this chapter referred to as the principal Act, for the existing punctuation mark appearing at the end, the punctuation mark shall be substituted and thereafter the following proviso shall be added, namely:- "Provided that where a dealer so opts in the prescribed manner, he shall not be deemed to have been assessed under this section."

4. Amendment of Section 24, Rajasthan Act No. 4 of 2003.

- After the existing sub-Section (4) of Section 24 of the principal Act, the following sub-section shall be added namely:- "(5) Where a dealer opts under proviso to Section 23, or where the State Government so directs by notification in the Official Gazette, a dealer may be assessed annually and no such assessment orders shall be passed after the expiry of two years from the end of the relevant year; however, the Commissioner may for reasons to be recorded in particular case may extend such time limit by a period not exceeding six months."

5. Amendment of Section 73, Rajasthan Act No. 4 of 2003.

- For the existing sub-Section (1) of Section 73 of the principal Act, the following shall be substituted, namely:- "(1) Every registered dealer, other than the dealer who has opted for payment of tax under sub-Section (2) of Section 3 or under Section 5 or who files e-returns with prescribed documents or submits returns and documents in soft copy to the assessing authority or the officer authorised by the commissioner, shall, if his turnover exceeds rupees forty lacs in any year, get his accounts in respect of such year audited by an Accountant within the prescribed period from the end of that year and furnish within the prescribed period the report of such audit in the prescribed form duly signed and verified by such Accountant setting forth such particulars and certificates as may be prescribed. Explanation. - For the purpose of this section "Accountant" means a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act No. 38 of 1949)."

6. Insertion of Section 97-A, Rajasthan Act No. 4 of 2003.

- After the existing Section 97 and before the existing Section 98, of the principal Act, the following section shall be inserted and shall be deemed always to have been inserted, namely:- "97A. No refund etc. in case of retrospective exemption. -Notwithstanding anything contained in this Act. Where amendment in a Schedule results in exemption from tax or, otherwise tax is exempted under this Act, with retrospective effect, the amount charged or collected by a dealer till the date of such amendment or exemption-(i)shall be deposited with the State Government; and(ii)if already deposited, shall not be refunded, and any input tax credit availed in respect of such amount shall be reversed."

Chapter III

Amendment in the Rajasthan Entertainments and Advertisements Tax Act, 1957

7. Amendment of Section 3, Rajasthan Act No. 24 of 1957.

- After the existing clause (4) and before the existing clause (5) of Section 3 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957), hereinafter in this chapter referred to as the principal Act, the following new clause shall be inserted, namely:-(4-A) "direct to home broadcasting service" means distribution of multi-channel television programmes by using satellite system by providing television signals direct to the premises of subscribers without passing through an intermediary such as cable service.

8. Insertion of Section 4-AAA, Rajasthan Act No. 24 of 1957.

- After the existing Section 4-AA, and before the existing Section 5 of the principal Act, the following new section shall be inserted, namely:-"4-AAA. Levy of tax on direct to home broadcasting service. - The proprietor of a direct to home broadcasting service shall be liable to pay entertainment tax at such rates, not exceeding twenty percent of the monthly subscription charges per subscriber, as the State Government may, from time to time, notify in the Official Gazette, in this behalf and different rates may be notified for different categories of subscribers."

Chapter IV

Amendment in the Rajasthan Motor Vehicles Taxation Act, 1951

9. Amendment of Section 4-D, Rajasthan Act No. 11 of 1951.

- In the table given below sub-Section (1) of Section 4-D of the Rajasthan Motor Vehicle Taxation Act, 1951 (Act No. 11 of 1951), hereinafter in this chapter referred to as the principal Act, for the existing expression "7 years", appearing in column No. 2 against Sr. No. 2, the expression "5 years" shall be substituted.

10. Amendment of Section 5, Rajasthan Act No. 11 of 1951.

- In sub-Section (2) of Section 5 of the principal Act, after the existing proviso, the following new proviso shall be added, namely:-"Provided further that where the tax under Section 4-B on contract carriage becomes payable for the first time after the commencement of any month, the tax payable shall be the remaining period of the month on pro rata basis."

Chapter V

Amendment in the Rajasthan Contingency Fund Act, 1956

11. Amendment of Section 3, Rajasthan Act No. 40 of 1956.

- In sub-Section (1) of Section 3 of the Rajasthan Contingency Fund Act, 1956 (Act No. 40 of 1956), for the existing expression "thirty five crores of rupees", the expression "two hundred crores of rupees" shall be substituted.

Chapter VI

Amendment in Rajasthan Finance Act, 2006

12. Amendment of Section 37, Rajasthan Act No. 4 of 2006.

- For the existing sub-Section (2) of Section 37 of the Rajasthan Finance Act, 2006 (Act No. 4 of 2006), hereinafter in this chapter referred to as the principal Act, the following shall be substituted, namely:-(2) It shall be deemed to have come into force on and from 31st day of March, 2006".

13. Amendment of Section 38, Rajasthan Act No. 4 of 2006.

- In clause (c) of Section 38 of the principal Act, the existing expression "an urban", appearing after the existing expression "purposes or" and before the existing expression "land as defined" shall be deleted.

Chapter VII

Environment and Health Cess

14. Extent.

- This Chapter shall extend to the whole of the State of Rajasthan.

15. Definitions.

- In this Chapter, unless the context otherwise requires,-(a)"cess" means environment and health cess levied under this Chapter;(b)"dispatched" includes removal for captive, use; and(c)"mineral right means rights" conferred on a lessee under a mining lease granted or renewed for mining operations in relation to minerals as defined in the Mines and Minerals (Regulation and Development) Act, 1957 (Central Act No 67 of 1957).

16. Levy and collection of cess on mineral rights.

- Subject to any limitation imposed by Parliament by law relating to mineral development, there shall be levied and collected, in such manner as may be prescribed, an environment and health cess on mineral rights in respect of such mineral and at such rates, not exceeding rupees five hundred each tonne of mineral dispatched, as may be notified by the State Government from time to time.

17. Application of proceeds of cess.

- The proceeds of the cess levied under this Chapter shall first be credited to the Consolidated Fund of the State and may, if the State Legislature by appropriation made by law in this behalf so provides, be utilized for protection of environment and health, and maintenance of ecological balance, specially in mining areas of the State.

18. Exemption.

- Notwithstanding anything contained in this Chapter, where the State Government is of the opinion that it is necessary or expedient in the public interest so to do, it may by notification in the Official Gazette, exempt cess, fully or partially, whether prospectively or retrospectively, in respect of such class of minerals as may be specified in the notification.

19. Power to make rules.

(1)The State Government may, by notification in the Official Gazette, make rules for carrying out the purposes of this Chapter.(2)In particular and without prejudice to the generality of the foregoing provision, such rules may provide for all or any of the following matters, namely:-(a)the assessment and collection of the cess levied under this Chapter;(b)the manner in which accounts relating to the proceeds of cess shall be maintained; and(c)the manner in which the proceeds of the cess may be applied at the object specified in Section 17.(3)The rules made under this section may provide penalty for contravention of such rules to the following extent, namely:-(i)in cases of evasion or avoidance of cess, to the extent of double the amount of cess evaded or, as the case may be, avoided; and(ii)in other cases, to the extent of ten thousand rupees.(4)All rules made under this Chapter, shall be laid, as soon as may be after they are so made, before the House of the State Legislature, while it is in session, for a period of not less than fourteen days which may be comprise in one session or in two successive sessions and if before the expiry of the sessions in which they are so laid or in the session immediately following the House of the State Legislature makes any modification in any of such rules or resolves that any such rules should not be made, such rules shall thereafter have effect only in such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.