

# The Rajasthan Finance Act, 1990

RAJASTHAN

India

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### Act 14 of 1990

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The Rajasthan Finance Act, 1990(Act No. 14 of 1990)[Received the assent of the Governor on the 7th day of August, 1990]An Act further to amend the Rajasthan Motor Vehicles Taxation Act, 1951, Rajasthan Stamp Law (Adaptation) Act, 1952 and the Rajasthan State Cattle Fairs Act, 1963 in order to give effect to the financial proposals of the State Government for the financial year 1990-91 and to make certain other changes.Be it enacted by the Rajasthan State Legislature in the forty-first Year of the Republic of India as follows:-Chapter-I Preliminary

#### 1. Short title.

- This Act may be called the The Rajasthan Finance Act, 1990.

#### 2. Declaration under Section 3, Rajasthan Act 23 of 1958.

- In pursuance of Section 3 of the Rajasthan Provisional Collection of Taxes Act, 1958 (Rajasthan Act 23 of 1958), it is hereby declared that it is expedient in public interest that sections 3 to 8 of this Act shall have immediate effect under the said Act.Chapter-II Amendment in the Rajasthan Motor Vehicles Taxation Act, 1951

#### 3. Amendment of Section 2, Rajasthan Act No. 11 of 1951.

- In Section 2 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951), hereinafter in this Chapter referred to as the principal Act, for the existing sub-section (e), the following shall be substituted, namely:-"(e) words and expressions used but not defined in this Act and defined in Motor Vehicles Act, 1988 (Central Act 59 of 1988) and Central Motor Vehicles Rules, 1989, shall have the meaning assigned to them in that Act and Rules as amended from time to time".

#### 4. Amendment of Schedule A, Rajasthan Act 11 of 1951.

- In Schedule A, appended to the principal Act, -(a) For the existing entry at S.No. 6 (2), the following shall be substituted, namely:-

#### 6.

(2) Four wheeled contract carriage including motor cabs, station wagon, Mini bus etc.

For car type motor cabs with		
(a)	seating capacity not exceeding 5 excluding driver	Rs. 450.00 per seat per annum
(b) Motor Vehicles other than car type motor cabs-		
(i)	with seating capacity not exceeding 12 excluding driver	Rs.750 per seat per annum
(ii)	with seating capacity exceeding 12 excluding driver but not exceeding 20 excluding driver and conductor	
	Ordinary vehicle	Rs. 1,000/- per seat per annum
	Other than ordinary vehicle	Rs. 1,500/- per seat per annum
(iii)	With seating capacity exceeding 20 excluding driver and conductor	
	Ordinary vehicle	Rs. 2,500/- per seat per annum
	Other than ordinary vehicle	Rs. 5,000/- per seat per annum

annum

(b) For existing entry at clause (d) serial No. 6(3), the following shall be substituted, namely:-

Four wheeled contract carriage

(d) including motor cabs,  
stationwagon, Mini-bus-

(i)	for car type motor cabs with seating capacity not exceeding 5 excluding driver	Rs. 100/- for seven days or part thereof
(ii)	motor vehicles other than car type motor cabs with seating capacity not exceeding 12 excluding driver	Rs. 200/- for seven days or part thereof
(iii)	with seating capacity exceeding 12 excluding driver but not exceeding 20 excluding driver and conductor-	
	Ordinary vehicle	Rs. 500/- for seven days or part thereof
	Other than ordinary vehicle	Rs. 800/- for seven days or part thereof
(iv)	with seating capacity exceeding 20 excluding driver and conductor	Re. 1/- per seat per 10 km. or part thereof

(c) The existing clauses (e) and (f) of entry at S.No. 6(3) shall be deleted. (d) After existing entry at S.No. 6, the following explanation shall be added, namely:- Explanation. - The expression 'ordinary vehicle' for the purpose of rate of tax for contract carriages will mean a vehicle with the following specifications:-

1. Distance of seats-back to

(a) back

(i)	Seats are placed across the vehicle and facing the same direction	less than or equal to 70 CMS.
(ii)	Seats are placed across to but facing each other	less than or equal to 130 CMS.
(iii)	Seats are placed along the length of the vehicle and facing each other	less than or equal to 130 CMS.

(b) Size of seats less than or equal to 40 CMS Sq.

(c) Height of the back of the seat above seat level less than or equal to 42 CMS.

**2. "Other than ordinary vehicle" will mean a vehicle other than an "ordinary vehicle" as defined above";**

(e)After existing entry at S.No. 8, the following entry shall be added, namely:-

(g) Private service vehicles Rs. 800/- per seat per annum

(f)In Schedule A the expression 'Motor Vehicles Act, 1939 (Central Act No.4 of 1939)' wherever existing shall be substituted by the expression 'Motor Vehicles Act, 1988 (Central Act 59 of 1988)'.Chapter-III Amendment in Rajasthan Stamp Law (Adaptation) Act, 1952

**5. Amendment of the Second Schedule, Rajasthan Act No. 7 of 1952.**

- In the Second Schedule appended to the Rajasthan Stamp Law (Adaptation) Act, 1952 (Rajasthan Act No.7 of 1952), at number 23, in column 1 and 2, for the existing expressions at (ix), (x) and (xi), the following shall be substituted, namely.-

(ix) where it exceeds Rs. 25,000/- for every Rs. 500/- or partthereof, in excess of Rs. 25,000 Rs. 62.50

Chapter-IV Amendment in the Rajasthan State Cattle Fairs Act, 1963

**6. Amendment of Section 6, Rajasthan Act No. 14 of 1963.**

- The existing section 6 of the Rajasthan State Cattle Fairs Act, 1963 (Act No. 14 of 1963) hereinafter in this Chapter referred to as Principal Act shall be substituted by the following, namely:-

**6. Levy of Fair Tax. - Every person shall, in respect of any live-stock purchased in fair area during the fair period, pay to the State Government in the prescribed manner, a fair tax at such rate not exceeding Rs. 50/- per live-stock as may be notified by the State Government from time to time.**

**7. Insertion of new Section 6A in the Rajasthan Act No. 14 of 1963.**

- In the principal Act, after section 6 of the principal Act, the following new Section 6-A shall be inserted, namely:-

**6A. Levy of Entry Fee. - An entry fee, in respect of any live-stock entering the fair area during the fair period, shall be charged in the prescribed manner at such rate not exceeding Rs.5/- per livestock, as may be notified by the State Government from time to time.**

## **8. Amendment of Schedule, Rajasthan State Cattle Fairs Act, 1963.**

- The Schedule II appended to the Principal Act shall be deleted.