

# Rajasthan Finance Act, 2019

RAJASTHAN

India

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### Act 20 of 2019

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Rajasthan Finance Act, 2019(Act No. 20 of 2019)Last Updated 1st October, 2019(Received the assent of the Governor on the 20th day of August, 2019)An Act further to amend the Rajasthan Value Added Tax Act, 2003, the Rajasthan Goods and Services Tax Act, 2017, the Rajasthan Electricity (Duty) Act, 1962, the Rajasthan Stamp Act, 1998 and the Rajasthan Motor Vehicles Taxation Act, 1951, in order to give effect to tire financial proposals of the State Government for financial year 2019-20 and to make certain other provisions.Be it enacted by the Rajasthan State Legislature in the Seventieth Year of tire Republic of India, as follows:-Chapter - I Preliminary

#### 1. Short title.

- This Act may be called the Rajasthan Finance Act, 2019.

#### 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 clauses 3, 8 and 9 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 2, Rajasthan Act No. 4 of 2003.

- In clause (36) of section 2 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), after the existing Explanation III, the following Explanation IV shall be added, namely:-"Explanation IV.  
- The amount received or receivable by oil companies for the The amount received or receivable by oil companies for the sale of diesel and petrol to the retail outlets in the State shall be deemed to be

equivalent to the price on which the retail outlets sell these commodities to the consumer;

## **Chapter III**

### **Amendment In The Rajasthan Goods And Services Tax Act, 2017**

#### **4. Amendment of section 174, Rajasthan Act No. 9 of 2017.**

- After the existing subsection (2) and before the existing sub-section (3) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the following new sub-section (2A) shall be inserted, namely:- " (2A) Notwithstanding anything contained in sub-section (1), the State Government may, by notification in the Official Gazette, make such provisions as appears to it necessary or expedient, for - (i) making omissions from, additions to and adaptations and modifications of the rules made, notifications and orders issued under the repealed Acts, from such date as may be specified therein; (ii) recovery, exemption, waiver, write off or rebate of tax leviable under the repealed Acts including framing of any scheme for settlement of outstanding dues recoverable under the repealed Acts; and (iii) specifying the authority, officer or person who shall be competent to exercise such functions exercisable under any of the repealed Acts or any rules made, notifications or orders issued thereunder as may be mentioned in the said notification."

## **Chapter IV**

### **Amendment in the Rajasthan Electricity (Duty) Act, 1962**

#### **5. Insertion of section 8A, Rajasthan Act No. 12 of 1962.**

- After the existing section 8 and before the existing section 9 of the Rajasthan Electricity (Duty) Act, 1962 (Act No. 12 of 1962), the following new section 8A shall be inserted, namely:- "8A. Power of State Government to waive penalty and interest in certain cases. - Notwithstanding anything contained in this Act, the State Government in the public interest, by notification in the Official Gazette, may reduce or waive any amount of interest or penalty payable under this Act, by any class of suppliers or persons, subject to such terms and conditions as may be specified therein."

## **Chapter V**

### **Amendment in the Rajasthan Stamp Act, 1998**

#### **6. Amendment of section 3, Rajasthan Act No. 14 of 1999.**

- In section 3 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), hereinafter in this Chapter referred to as the principal Act, for the existing clause (b), the following shall be substituted, namely: - "(b) every instrument mentioned in that Schedule, which, not having been previously executed by

any person, is executed out of the State on or after the said date, relates to any matter or thing done or to be done in the State and is received in the State, or relates to any property situate in the State:".

## **7. Amendment of section 60, Rajasthan Act No. 14 of 1999.**

- In section 60 of the principal Act, for the existing expression "The Chief Controlling Revenue Authority or the Collector if empowered by the Chief Controlling Revenue Authority in this behalf, the expression "The Collector" shall be substituted.

## **8. Amendment of the Schedule, Rajasthan Act No. 14 of 1999.**

- In the Schedule of the principal Act, -(i)in clause (d) of Article 5, for the existing expression "0.15%" appearing under column No. 2, the expression "0.25%" shall be substituted;(ii)in clause (a) of Article 6. for the existing expression "0.15%" appearing under(iii)in clause (iii) of Article 21, the existing expression "Subject to a maximum of twenty five crores rupees-" appearing under column No. 2, shall be deleted; and(iv)in Article 58, the existing expression "subject to maximum of rupees 15,000/-" shall be deleted.

## **Chapter VI**

## **Amendment in the Rajasthan Motor Vehicles Taxation Act, 1951**

### **9. Amendment of section 4, Rajasthan Act No. 11 of 1951.**

- In section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), hereinafter in this Chapter referred to as the principal Act,-(i)in sub-section (1),-(I)for the existing clauses (a) and (b), the following shall be substituted, namely:-(a) a tax in respect of such vehicles which are not covered by clause (b), (c), (cc) and (d) at such rates as may be specified by the State Government by notification in the Official Gazette which shall not exceed Rs. 2000/- per thousand Kg. of Gross Vehicle Weight or part thereof per year for goods vehicles and Rs. 2000/- per seat per month for passenger vehicles of this State:Provided that where the rates are not specified, on quarterly, half yearly or monthly basis, by the State Government, by notification in the Official Gazette and if the tax is permissible to be paid quarterly, half yearly or monthly, the amount payable shall be equivalent to the one forth, one half or one twelfth respectively of the annual rate of tax;(b)a one time tax in the case of non transport vehicles and in case of such class of transport vehicles, as may be specified by notification in the Official Gazette, at such rates as may be specified by the State Government, by notification in the Official Gazette which shall not exceed 50% of the cost of the vehicle/chassis:Provided that on every transfer of ownership of non transport vehicles mentioned above, an additional one time tax shall be payable at such rates as may be specified by the State Government, by notification in the Official Gazette;"(II)in clause (c), for the existing expression "not exceed Rs. 500/- per seat for 7 days or part thereof in case of passenger vehicles and shall not exceed Rs. 250/- per thousand Kg. Gross Vehicle Weight/Registered Laden Weight", the expression "not exceed Rs. 2000/- per day in case of passenger vehicles and shall not exceed Rs. 2000/- per thousand Kg. Gross Vehicle Weight" shall be substituted;(III)the existing clause (e) shall be deleted;

and(ii)in sub-section (2),-(I)the existing expression "or lump sum tax" shall be deleted; and(II)in second proviso, for the existing expression "or clause (e) of sub-section (1) of section 4 or lump sum tax under section 4-C", the expression "of sub-section (1) of section 4" shall be substituted.

## **10. Deletion of section 4-B and 4-C, Rajasthan Act No. 11 of 1951.**

- The existing sections 4-B and 4-C of the principal Act, shall be deleted.

## **11. Amendment of section 4-D, Rajasthan Act No. 11 of 1951.**

- In sub-section (1) of section 4-D of the principal Act, for the existing expression "sections 4, 4-B and 4-C", the expression "section 4" shall be substituted.

## **12. Amendment of section 4-E, Rajasthan Act No. 11 of 1951.**

- In sub-section (1) of section 4-E of the principal Act, for the existing expression "sections 4, 4-B and 4-C", the expression "section 4" shall be substituted.

## **13. Amendment of section 5, Rajasthan Act No. 11 of 1951.**

- In section 5 of the principal Act,-(i)in sub-section (1),-(I)for the existing expression "section 4, section 4-B and section 4-C", the expression "section 4" shall be substituted;(II)in the first proviso, for the existing punctuation mark appearing at the end, the punctuation mark shall be substituted, and the existing second proviso shall be deleted;(ii)in sub-section (2),-(I)the existing expression "or lump sum tax" shall be deleted;(II)in the first proviso, for the existing expression "section 4-B", the expression "clause (a) of sub-section (1) of section 4" shall be substituted;(III)in the second proviso, for the existing expression "section 4-B", the expression "clause (a) of sub-section (1) of section 4" shall be substituted;(iii)in sub-section (3), for the existing expression "clause (b) or (e) of sub-section (1) of section 4 or full tax or first instalment of tax under section 4-C", the expression "clause (b) of sub-section (1) of section 4" shall be substituted; and(iv)in sub-section (4), for the existing expression "section 4 and section 4-B", the expression "section 4" shall be substituted.

## **14. Amendment of section 7, Rajasthan Act No. 11 of 1951.**

- For the existing section 7 of the principal Act, the following shall be substituted, namely:-"7.  
Refund of tax. - (1) When any person who has paid the tax other than one time tax under clause (b) of sub-section (1) of section 4 proves to the satisfaction of the Taxation Officer that the motor vehicle in respect of which such tax has been paid, has not been used for a continuous period of not less than one month since the tax was last paid, he shall be entitled to the refund of an amount equal to 1/12th of the annual rate of the tax paid in respect of such vehicle for each complete month of the period for which such tax has been paid.(2)When any person who has paid one time tax under clause (b) of subsection (1) of section 4 proves to the satisfaction of the Taxation Officer that the motor vehicle, in respect of which such tax has been paid, has been taken out of the State or has

completely been destroyed shall be entitled to the refund of such tax on pro rata basis in the prescribed manner.(3)The Taxation Officer may refund or adjust in the prescribed manner any amount paid in excess of the tax due."

### **15. Amendment of section 10, Rajasthan Act No. 11 of 1951.**

- In section 10 of the Principal Act -(i)in clause (b) of sub-section (1), for the existing punctuation mark appearing at the end, the punctuation mark shall be substituted, and the existing proviso shall be deleted;(ii)in clause (a) of sub-section (2), for the existing expression "clause (b) and clause (e)", the expression "clause (b)" shall be substituted; and(iii)in clause (b) of sub-section (2), for the existing expression "exhibited on", the expression "kept in" shall be substituted.

### **16. Deletion of section 10-A, Rajasthan Act No. 11 of 1951.**

- The existing section 10-A of the principal Act shall be deleted.

### **17. Amendment of section 10-B, Rajasthan Act No. 11 of 1951.**

- In section 10-B of the principal Act, the existing expression ", special token" shall be deleted.

### **18. Amendment of section 11, Rajasthan Act No. 11 of 1951.**

- In clause (a) of subsection (1) of section 11 of the principal Act, the existing expression "or special road tax" shall be deleted.

### **19. Amendment of section 22, Rajasthan Act No. 11 of 1951.**

- In sub-section (2) of section 22 of the principal Act, -(i)in clause (b), for the existing expression "exhibiting a token on", the expression "keeping a token in" shall be substituted; and(ii)in clause (bbb), the existing expression "special token" shall be deleted.