

The Rajasthan Tax on Entry of Motor Vehicles Into Local Areas Rules, 1992

RAJASTHAN

India

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Rule

THE-RAJASTHAN-TAX-ON-ENTRY-OF-MOTOR-VEHICLES-INTO-LOCAL AREAS RULES, 1992

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The Rajasthan Tax on Entry of Motor Vehicles Into Local Areas Rules, 1992Published vide Notification R.G. Gazette Part 4-C, Extraordinary, dated 4-3-1992, page 473S.O. 312. - In exercise of the powers conferred by sub - section (1) of Section 8 of the Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988 (No. 14 of 1988), the State Government hereby with immediate effect, makes the Rajasthan Tax on Entry of Motor Vehicles into Local Areas Rules, 1992 and with reference to the ;proviso to the said sub - section, hereby orders that previous publication of these rules is dispensed with as the State Government is satisfied that circumstances exist which render it necessary to take immediate action namely:-

1. Short title and commencement.

- These rules may be called the Rajasthan Tax on Entry of Motor Vehicles into Local Areas rules, 1992, and shall come into force on the date of their publication in the Rajasthan Gazette.

2. Definitions.

- In these rules, unless the context otherwise requires; -(a)"Act" means the Rajasthan Tax on Entry of Motor Vehicles into Local Areas Act, 1988;(b)"Checkpoint" means a Checkpost established under Section 22A of the Rajasthan Sales Tax Act, 1954;(c)"Commercial Taxes officer" means the Commercial Taxes officer as defined in Section 2 (cccc) of the Rajasthan Sales Tax Act, 1954.

3. [Condition for reduction in liability to tax. [Substituted by Notification No. S.O. 589, dated 9.3.2011 (w.e.f. 4.3.1992).]

(1) If any person importing a motor vehicle into a local area of the State for own use, claims the reduced rate of tax under sub-section (2) of Section 4 of the Act, he shall submit an application in writing to the Assistant Commissioner or the Commercial Taxes Officer having territorial jurisdiction over the area where he ordinarily resides, before registration of such motor vehicle into the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) along with proof of payment of amount of tax reduced in accordance with sub-section (2) of Section 4 of the Act. (2) The said officer, on being satisfied that the tax as per sub-section (2) of Section 4 of the Act has been paid, shall issue a tax clearance certificate to such importer in Form TCC-1 appended to these rules.]

4. [[Deleted by Notification No. S.O. 589, dated 9.3.2011 (w.e.f. 4.3.1992).]

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4. Furnishing of declaration.- (1) A person who wants to import a motor vehicle for his personal use, may obtain a blank declaration Form ET 1 on application on simple paper to the Commercial Taxes officer concerned of the area where he ordinarily resides on the payment of a fee of Rupees ten for each form. The counter foil of the declaration form shall be retained by such person and its portions marked original and duplicate shall be produced before the officer in charge of the entry Check - post, who shall retain such original portion and return such duplicate portion duly sealed in token of having verified it to the person producing it. (2) Any person obtaining Form ET 1 under sub - rule (1) shall not in any manner transfer it to any other person for use under the said sub - rule or shall not authorise any other person for such use on his behalf. (3) If any Form ET 1 obtained under sub - rule (1) is lost, destroyed or stolen, the person concerned shall immediately report in writing in This, behalf to the officer from whom such form was obtained. (4) The application to obtain Form ET 1 under sub - rule (1) shall be rejected if the Commercial Taxes officer is satisfied that such form is not required for his bona fide personal use.

Form ET 1 Counter Foil/Duplicate/Original (Declaration under Rule 3 of the Rajasthan Tax on Entry of Motor Vehicles into Local Areas Rules, 1992)

Book No.....

Serial No.....

Name of the office of issue.....

Seal of the

Date of Issue.....

Issuing Officer.

The officer Incharge, Check-post.....

Declared and Certified that the motor vehicle, particulars of which are given below, is imported by me for my personal use-

1. Type of motor vehicle....

2. Registration No and the date of Registration....

3. Name of the State in which purchased.....

4. Name and address of the dealer from whom purchased.....

5. Bill No.....and the date of purchase.

6. Amount for which vehicle was purchased.....

7. Rate of sales tax and the amount of tax paid on the purchase of such vehicle under the sale tax law of the State of purchase.....

Verification I..... s/o.....resident of (full address) do hereby verify that the information mentioned in the above statement is true to the best of my knowledge and belief. Nothing is untrue and nothing has been concealed.

Place Signature.....

Date Name.....

Full address.....

.....

.....

[Form TCC-1] [Substituted by Notification No. S.O. 589, dated 9.3.2011 (w.e.f. 4.3.1992).][See Rule 3]Tax Clearance CertificateOriginalDuplicareDate:This is to certify that M/S.

..... has deposited the tax payable under the provisions of the Rajasthan Tax on Entry of Motor Vehicle, details of which are as under:-

1. Type of Motor Vehicle:

2. Name and address of the dealer from whom purchased:

3. Number and date of Invoice:

4. Amount paid/payable to the selling dealer:

5. Amount of tax paid in the State/Union Territory of purchase of vehicle:

6. Purchase Value:

(as per clause (g) of sub-section 1 of Section 2 of the Act)

7. tax Payable:

(as per sub-section (2) of Section 4 of the Act)

8. Amount of Tax Deposited

9. Date of deposit

Signature of Assistant Commissioner/Commercial Taxes officer with Seal