

The Rajasthan Tax on Luxuries (Tobacco and its Products) Rules, 1994

RAJASTHAN

India

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Rule

THE-RAJASTHAN-TAX-ON-LUXURIES-TOBACCO-AND-ITS-PRODUCT of 1994

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The Rajasthan Tax on Luxuries (Tobacco and its Products) Rules, 1994 Published vide Notification No. F. 17 (1) FD/Gr. IV/94-1, dated 29-4-1994, Published in Rajasthan Gazette, Extraordinary, Part 4 (Ga) (2), dated 29-4-1994, Page 35 (12)S.O. 27. - In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994 (Rajasthan Act No. 11 of 1994), the State Government hereby makes the following rules for carrying out the purposes of the said Act, namely:-

1. Short title and commencement.

(1)These rules may be called the Rajasthan Tax on Luxuries (Tobacco and its Products) Rules, 1994.(2)They shall come into force on such date as the State Government may, by notification in the official Gazette, appoint.

2. Definitions.

(1)In these rules, unless the subject or context otherwise requires, -(a)"Act" means the Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994;(b)"Assessing authority" or "Registering Authority" means the Assistant Commissioner, Commercial Taxes or Commercial Taxes officer, as the case may be, having jurisdiction over the local area in which the principal place of business of a tobacconist is situated;(c)"Authorised Representative" or "Representative" means -(i)a person authorised in writing by a tobacconist to appear on behalf of such tobacconist before any officer or authority under the Act, or(ii)a person authorised in particular or general by the Commissioner or

Deputy Commissioner, under the Act to appear on behalf of the Commissioner;(d)"Form" means a form appended to these rules;(e)"principal place of business" means any place of business mentioned as the principal place of business in the application filed by a tobacconist for registration;(f)"quarter" in relation to the year means the period of three months ending on 30th June, 30th September, 31st December or 31st March;(g)"section" means section of the Act;(h)"State Government" means the Government of Rajasthan;(i)"treasury" means a Government treasury in the State of Rajasthan and includes a sub-treasury;(j)"year" means the year commencing from 1st April and ending on 31st March.(2)Words and expressions defined in the Act and not defined in these rules, shall have the same meaning assigned to them in the Act.(3)Words and expressions not defined in the Act and these rules but defined in the Rajasthan Sales Tax Act, 1994 (State Act No. 22 of 1995) and the rules made thereunder, shall have the same meaning assigned to them in the said Act and the Rules.

3. Application for registration.

(1)Every application for registration under section 3 shall be made in form LTT-1 by a tobacconist, accompanied by a treasury receipt of fee of rupees fifty -(a)Within a period of thirty days from the date on which the Act comes into force, if his turnover of receipts exceeds the limit provided in section 3 prior to the commencement of the Act, and(b)in any other case, within a period of thirty days from the date on which a tobacconist first becomes liable to pay tax under the Act.(2)A tobacconist, who has places of business within the jurisdiction of different registering authorities, shall make the application for registration to the registering authority having jurisdiction over his principal place of business.(3)Where a tobacconist liable to get registration under section 3 of the Act, does not make an application for such registration, the registering authority or authorities having jurisdiction over his place or place of business, shall proceed to grant him registration certificate or certificates.(4)Every application for registration shall be made, duly signed and verified, in the case of business carried on by -(a)an individual, by the proprietor or by a person having authority to act on behalf of such proprietor;(b)a firm, by any partner thereof;(c)a Hindu undivided family, by the Karta or an adult member thereof;(d)a body corporate (including a company, a co-operative society, or a corporation or a local authority), by a director, manager, secretary or the principal officer thereof, or by a person duly authorised to act on its behalf;(e)an association of individuals to which clause (b), (c) or (d) does not apply, by the principal officer thereof, or person managing the business.(f)the Government, by a person duly authorised to act on its behalf;(5)A person signing and verifying an application for registration shall specify the capacity in which he does so and shall wherever possible give particulars of the authority vested in him for signing and verifying the application.(6)Every person signing and verifying an application for registration in the capacity specified in clause (a), (b), (c), (d) or (e) of sub-rule (4), shall also furnish with the application a copy of his recent photograph in passport size duly signed and attested by a Notary Public.(7)In case of a business carried on by an individual, a firm, a Hindu undivided family or other unincorporated association of individuals, the name and permanent residential address of such individual, each of the partners of the firm, members of the family or members of the managing committee of the association, and of persons having interest in the business shall be stated in the application for registration.(8)Every application for registration shall be accompanied with a security of Rupees ten thousand. The security shall be in the same form as has been provided

under the Rajasthan Sales Tax Act, 1994 (State Act No. 22 of 1995) and the rules made thereunder.

4. Issue of Certificate of Registration.

(1)Certificate of registration shall be issued in form LTT-2, within a period of thirty days from the date of receipt of the application.(2)Notwithstanding anything contained in sub-rule (1), the registering authority may, if satisfied that the application is complete in all respects and is supported by an affidavit issue the certificate of registration on the same day.(3)The certificate issued under this rules shall not be transferable.(4)If the certificate of registration is lost or misplaced or accidentally destroyed, a duplicate of it may be issued by the registering authority or the assessing authority, as the case may be, on an application by the tobacconist on payment of a fee of ten rupees.(5)Where a tobacconist has more than one place of business not being merely a godown or warehouse, subject to sub-rule (3) of rule 3, the registration certificate shall be issued for the principal place of business as declared by the tobacconist in his application for registration and for each such other place of business, a certified copy of registration, to be known as the associate certificate of registration, shall be obtained by the tobacconist on payment of a fee of ten rupees per copy.(6)The registering authority or the assessing authority, as the case may be, shall, while issuing the associate certificate of registration, mention therein as well as in the original certificate of registration, the full address of such other place of business alongwith the name and style in which such business is being carried on and in case where such place of business is outside his jurisdiction, shall send a copy of the associate certificate of registration to the Assistant Commissioner/Commercial Tax officer within fifteen days of the issue of such certificate in whose jurisdiction such place of business is situated.(7)The certificate of registration or the associate certificate of registration shall remain valid until it is cancelled.

5. Maintenance of Accounts.

- Every tobacconist shall maintain a true and complete account of supply of tobacco made by him and of the tobacco supplied to or obtained by him.

6. Submission of returns.

(1)Every tobacconist shall furnish a return in form LTT-3 for every quarter by 30th day after the end of each quarter, to his assessing authority.(2)The return shall be signed by the tobacconist or his authorised agent and shall be verified in the manner indicated therein.(3)The return may be presented personally or may be sent by the registered post.(4)The return shall be accompanied by the receipts of deposit of the tax of the quarter to which it relates.

7. Deposit of Tax.

(1)Every tobacconist shall pay the tax due according to his books of accounts, in advance of the returns, on a monthly basis within 21 days of the close of each month.(2)The deposit of tax shall be made in a Government treasury or a bank authorised to receive money on behalf of the State

Government.(3)All payments under the Act shall be made into the concerned treasury or the bank by means of a challan in form LTT-4.

8. Type or Cyclostyled copies of forms.

- Until printed copies of the forms are available, typed or cyclostyled copies thereof may be used.

9. Applicability of the provisions of the Rajasthan Sales Tax Rules, 1995.

- Subject to the provisions of the Act and these rules, the provisions of the Rajasthan Sales Tax Rules, 1995 shall mutatis mutandis apply to all the matters which may arise and to all the issues which may crop up while administering the Act. Form LTT-1[See rule 3 (1)]Application for Registration under section 3 of the Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994To,

The Registering authority..... Photo
(1)* I..... carrying on the proprietor business known asor @ I..... (name) the..... (state here capacity such as Partner, Manager, Managing Trustee, Director, Secretary, Principal officer) of..... (state here the name of the firm, company, local authority, corporation, society, club, association of individuals, Hindu undivided family or trust) carrying on the business known as..... whereof the* only/* principal place of business within the jurisdiction of the Assistant-Commissioner/Commercial Taxes officer circle in the district of..... is situated at House No..... Locality Road .. City . hereby apply for registering me/the said firm/company/local authority/corporation/society/club/association of individuals/Hindu undivided family/trust/Government., under section 3 of the Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994.(2)*The name and permanent residential address of the proprietor/
*The names and permanent residential addresses of all the partners of the business or of all the members of the managing committee of the society, club or other association or of all the Directors of a company or of all persons having any interest in the business (including the members of a Hindu undivided family business), their age and father's name are as follows :-

Surname Name Father's name Age Permanent residential address

1	2	3	4	5
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(If there are more than 5 names, the above particulars should be entered in a separate sheet should be affixed to this form duly signed and dated by the applicant).(3)*I/We..... *am/are or not registered under the Rajasthan Sales Tax Act, 1954. The details of certificate of the said registration are as follows:-Registration Certificate No.....Date of issue.....Effect of the Registration.....(4)Date of commencement of the business.....(5)The application for registration is made on account of -(a)turnover of receipts, for the purposes of section 3 having exceeded the prescribed limit, -(i)in the year ending on the 31st March, 1994;(ii)in the year commencing on the 1st April, 1994 on(iii)in any year, being a year Subsequent to the years mentioned in (i) and (ii) above, on.....;(b)Shifting of place of business from.....to.....with effect from.....;(c)change in the constitution of the business from

.....towith effect from.....(d)* part/*entire transfer of business known as M/s with effect from.....(6)The accounts of the said business are kept as per *the financial year/*the accounting year starting on and ending on.(7)The accounts of the said business are kept in the language.(8)*I/We.....have additional place/places of business at the addresses enumerated below and have no other place of business in the State of Rajasthan.

Name and style of business at the additional place of business	Full address of the additional place of business	Registration Certificate (Luxury Tax) No. and its date of issue
1	2	3

(9)A copy of my recent photograph is affixed with this application as required by sub-rule (6) of rule 3.(10)The above statements are true to the best of my knowledge and belief.

Place..... Signature.....

Dated Status and authority therefor

(11)Declaration by Partners of a firm:- We, the undersigned, hereby declare that we are carrying on the business in partnership known asat.....and other places in the State of Rajasthan, and we state that the statements contained in this application for the registration of the said partnership firm and this declaration are true to the best of our knowledge and belief:-

Sr. No.	Full name of partner	Permanent residential address	Extent of share in the partnership	Names and address of other business in which the partner has any share of interest	Signature
1	2	3	4	5	6

Place.....Dated.....(12)Declaration by a manager, Managing trustee, Director, Secretary or Principle officer:-I.....(state here the capacity) of M/s.....that we are carrying on the business and we state that the statements contained in this application for registration of the said business and this declaration are true to the best of our knowledge and belief.Date.....Place.....#Signature & status

out whichever is not applicable.@ State here firm, company, local authority, corporation, society, club, association of individuals, Hindu undivided family, trust or Government, as the case may be.#To be signed by the tobacconist or any person duly authorised by him.(for office use only)Date on which called.....Place at which called.....officer before whom called.....Signature of receiving officerAcknowledgementReceived an application in Form LTT-I from for registration under section 3 of the Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994.Sr. No.....Date on which the applicant is called.....Place at which the applicant is called.....Officer before whom the applicant is calledDate.....Signature of receiving officerForm LTT-2(See rule 4)Certificate of Registration Under Section 3 of The Rajasthan Tax on Luxuries (Tobacco And Its Products) Act, 1994S. No.....This is to certify that

*Shri/*Messers.who/which is carrying on the business known as.....where of the **only**/principal place of business in the District of is situated at (House No.) (Name of the building) . (Ward/locality) Road (Town/City) has been registered as a Tobacconist under section 3 of the Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994, with effect from.....This tobacconist has additional place/place of business at the address specified

below:-.....Seal of Registering AuthoritySignature.....Registering AuthorityPlaceDated.....(The registering authority shall sign against the last entry at the time of issuing the certificate and against any Subsequent exclusion, addition or other amendment)

here the name of Karta of Hindu undivided family/firm/company/corporation/society/association of individuals/trust/Government.**Strike out whichever is not applicable.Form LTT-3(See rule 6)Luxury Tax R.C. No.....Return of Tax payable by a Tobacconist under the Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994(All figures should be rounded off to the nearest rupee)

Name of the tobacconist
Full address of the tobacconist
Luxury Tax R.C. No.
RST R.C. No. (if held)
Period from.....to.....

Part-IComputation of turnover receipts liable to tax

1. Turnover of receipts in respect of -

(A) Cigrattes. Rs.
(B) Cheroots. Rs.
(C) Cigars Rs.
(D) Cigarillos Rs.

2. Total turnover of receipts (A+B+C+D) Rs.....

Part-IICalculation of tax payable

3. Deduction and calculation of tax -

A. Total turnover of receipts (item 2) Deduct - Rs.....
Receipts to which sub-section (2) of section 4 applies Rs.....
B. Balance turnover ofReceipts..... Rs.....
C. Tax@.....percent..... Rs.....

Part-IIIAmount payable/refundable as per the return

4. Total Tax payable as per part-II Deduct -

(A)Amount credited under Refund Order No. & Dated Rs.....(B)Refund due as per previous return for the period.....toadjusted against tax payable in this return.(C)Amount paid by

-

(i) Challan No.....Dated Rs.....
(ii) Challan No.....Dated Rs.....

(iii) Challan No.....Dated Rs.....
 5. Total tax payable (in figures) (in words) Rs.....
 6. Balance Tax Payable Rs.....
 (This should be paid alongwith thisreturn)
 The above statement is true to the best of my knowledge and belief.
 Place..... Signature.....
 Dated..... Status.....

office use only)AcknowledgementReceived the return for the period from to
 ofM/s.....Date.....Signature of receiving officer[Form LTT-4] [Substituted by Notification dated
 26-3-1999.]

Luxury Tax(Tobacco etc.) Challan Circle
 (Seerule 7) Ward

For deposit oftax/demand/other sum R.C. No.

(Part-I for the treasury/Part-II for the Department/Part-III for the Accountant General/Part-IV for
 enclosing with the Return etc./Part-V for the Tobacconist.)

0045.

-Other Taxes and Duties on Commodities and Services

105.

-Luxury Tax(cv)Tax collected

1. Tax on Tobacco and Tobacco products

Name and full address of theTobacconistLuxury Tax Tobacconist LTTNo.....Period
 from.....to.....

(1) Tax

(2) Additional Demand

(i) Tax

(ii) Interest

(iii) Penalty

(3) Total amount (in figures)

Rs.....Rs.....(In
words).....

(For treasury use only)

Received Rs. (Infigures).....

(Infigures).....

Date of entry.....Challan

No.

Treasury/Accountant/Treasury Officer/Agent/Manager.]