

# **The Rajasthan State Road Development Fund Act, 2004**

RAJASTHAN

India

## **The Rajasthan State Road Development Fund Act, 2004**

### **Rule**

### **THE-RAJASTHAN-STATE-ROAD-DEVELOPMENT-FUND-ACT-2004 of 2004**

- Published on 10 August 2004
- Commenced on 10 August 2004
- [This is the version of this document from 10 August 2004.]
- [Note: The original publication document is not available and this content could not be verified.]

The Rajasthan State Road Development Fund Act, 2004 Published vide Notification No. F. 2 (19) Vidhi - 2/2004, dated 10-8-2004, Published in Rajasthan Gazette, Extraordinary, Part 4 (ka). dated 10-8-2004, Page 67 (7)[Received the assent of the Governor on the 10th day of August, 2004]An act to provide for establishment of a Fund for development of State roads and for this purpose to levy and collect, by way of cess, a tax on sale of motor commonly known as petrol and high speed diesel oil and for the matters connected therewith and incidental thereto.Be it enacted by the Rajasthan State Legislature in the Fifty-fifth Year of the Republic of India, as follows:-

## **Chapter I Preliminary**

### **1. Short title, extent and commencement.**

(1)This Act may be called the Rajasthan State Road Development Fund Act, 2004.(2)It extends to the whole of the State of Rajasthan.(3)It shall come into force on such date as the State Government may, by notification in the official Gazette, appoint in this behalf.

### **2. Definitions.**

- In this Act, unless the context otherwise requires, -(a)"cess" means a tax in the nature of a tax on sale of goods, imposed and collected on sale of motor spirit commonly known as petrol and high speed diesel oil for the purposes of this Act:(b)"development" includes construction, maintenance, up-gradation, strengthening, widening, improvement;(c)"Fund" means the State Road Development

Fund established under sub-section (1) of section 6;(d)"person" shall include any company or association or body of individuals, whether incorporated or not;(e)"prescribed" means prescribed by rules made under this Act;(f)"State road" means all public roads within the State and includes -(i)all lands appurtenant thereto;(ii)all approach roads, bridged, flyovers, culverts, tunnels, causeways, carriage - ways and other structures on, over, along or across such roads; and(iii)all fences, trees, posts and boundaries, two hundred meter and kilo meter stones of such roads,but does not include a National Highway.

## **Chapter II**

### **Levy of Cess**

#### **3. Levy and collection of cess.**

- (1) With effect from such date as the State Government may, be notification in the official Gazette, specify, there shall be levied and collected, as cess, a tax on sale of motor spirit commonly known as petrol and high speed diesel oil for the purposes of this Act.(2)The cess leviable under sub - section (1) shall be at such single point in the series of successive sales in the State, as may be prescribed and shall be levied at such rates, not exceeding [three rupee] [Substituted 'one rupee' by Act No. 6 of 2015, dated 1.4.2015.] per litre, as may be notified by the State Government in the official Gazette.(3)The cess leviable under sub - section (1) shall be payable by the person by whom the goods specified in sub - section (1) are sold.(4)The cess leviable under sub - section (1) shall be in addition to any tax leviable on the goods specified in sub - section (1) under any other law for the time being in force.(5)The provisions of the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995) and the rules made thereunder, including the provisions relating to refunds and exemptions, shall as far as may be, apply in relation to levy and collection of cess leviable under this section and for that purpose, the provisions of the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995) shall have effect as if the aforesaid Act provided for the levy of cess on the goods specified in sub-section (1).

#### **4. Crediting of cess to Consolidated Fund of the State.**

- The proceeds of the cess levied under section 3 shall first be credited to the Consolidated Fund of the State, and the State Government may, if the State Legislature by appropriation made by law in this behalf so provides, credit such proceeds to the Fund, from time to time, after deducting the expenses of collection, for being utilised exclusively for the purposes of this Act.

#### **5. Grants and loans by the State Government.**

- The State Government may, after due appropriation made by the State Legislature by law in this behalf, credit by way of grants or loans such sums of money as the State Government may consider necessary in the Fund.

## **Chapter III**

### **Rajasthan State Road Development Fund**

#### **6. Establishment of State Road Development Fund.**

- (1) With effect from such date as the State Government may, by notification in the official Gazette, appoint in this behalf, there shall be established for the purposes of this Act, a Fund to be called as the "Rajasthan State Road Development Fund".(2)The Fund shall be under the control of the State Government and there shall be credited thereto -(a)any sums of money Daid under section 4 or section 5;(b)any other amounts allocated to the Fund by any other agency of the State or Central Government.(3)The balance to the credit of the Fund shall not lapse at the end of the financial year.

#### **7. Utilization of the Fund.**

- The Fund shall be utilised for the -(i)development of State roads;(ii)disbursement in respect of such projects of State road development, as may be prescribed.

#### **8. Accounts and audit.**

- (1) The concerned departments of the State Government shall maintain proper accounts and other relevant records and prepare and annual statement of accounts, including the profit and loss account and the balance sheet in respect of allocations of their shares out of the Fund.(2)The accounts of the Fund shall be audited by the Comptroller and Auditor General of India at such intervals as may be specified by him.

## **Chapter IV**

### **Management of State Road Development Fund**

#### **9. Powers of the State Government to administer the Fund.**

- (1) The State Government shall have the power to administer the Fund and shall -(a)take such decisions regarding investment on projects of State road development as it considers necessary;(b)take such measures as may be necessary to raise funds for the development of State roads;(c)allocate and disburse such funds as it considers necessary to the developments responsible for the development of State roads.(2)(a)The State Government may constitute a State Road Development Fund Management Board for the management of the State Road Development Fund.(b)The Board constituted under clause (a) shall exercise such powers and discharge such functions, as may be prescribed.

## **10. Functions of the State Government.**

- The State Government shall be responsible for the -(i)administration and management of the Fund;(ii)co-ordination, completion and timely utilization of all sums allocated out of the Fund;(iii)sanction of schemes for development of State Roads in such manner, as may be prescribed;(iv)formulation of criteria on the basis of which the specific projects of development of State roads shall be approved and financed out of the Fund; and(v)release of funds to the departments or organizations for specific projects of State roads development and monitoring of such projects and the expenditure incurred thereon.

## **Chapter V Miscellaneous**

### **11. Powers to remove difficulties.**

(1)If any difficulty arises in giving effect to the provisions of this Act, the State Government may,by order published in the official Gazette, make such provisions, not inconsistent with the provisions of this Act, as appear to it to be necessary or expedient for removing the difficulty:Provided that no order under this section shall be made after expiry of a period of three years from the date of commencement of this Act.(2)Every order made under this section shall, as soon as may be after it is made, be laid before the House of the State Legislature while it is in session.

### **12. Power to make rules.**

(1)The State Government may by notification in the official Gazette, make rules for carrying out the purposes of this Act.(2)All rules made under this Act shall be laid, as soon as may be after they are 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 comprised in one session or in two successive sessions, and if before the expiry of the session in which they are so laid or of 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.Notifications[Notification No. F. 8(1 l)PW/94, dated 6-9-2004, Published in Rajasthan Gazette. Extraordinary, Part 4 (Ga) (II). dated 6-9-2004. P. 273.]S.O. 169. - In exercise of the powers conferred by sub-section (3) of section 1 of the Rajasthan State Road Development Fund Act, 2004 (Act No. 13 of 2004), the State Government hereby appoints the 6th day of September, 2004 as the date on which all the provisions of the said Act shall come into force.[Notification No. F. 8(1 l)PW/94, dated 6-9-2004. Published in Rajasthan Gazette, Extraordinary, Part 4 (Ga) (II), dated 6-9-2004. P. 273.]S.O. 170. - In exercise of the powers conferred by sub-section (1) of section 6 of Rajasthan State Road Development Fund Act 2004 (Act No. 13 of 2004), the State Government hereby appoints the 6th day of September 2004 as the date on which the "Rajasthan State Road Development Fund" shall be established for the purpose of the said Act.[Notification No. F. 8(1 l)PW/94, dated 6-9-2004, Published in Rajasthan

Gazette, Extraordinary, Part 4 (Ga) (II), dated 6-9-2004, P. 274.]S.O. 171. - In exercise of the powers conferred by section 3 of the Rajasthan State Road Development Fund Act, 2004 (Act No. 13 of 2004), the State Government hereby specifies the 7th day of September, 2004 as the date on which there shall be levied and collected, a Cess on the sale of Motor Spirit, commonly known as petrol and high speed diesel oil, at such rates as mentioned against them in the table below:-

S. No.1	Description of goods2	Rate of Cess3
1.	Petrol	Rs. 0.50 per Litre
2.	High Speed Diesel	Rs. 0.50 per Litre