

Rajasthan Infrastructure Development Cess Rules, 2015

RAJASTHAN

India

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Rule

RAJASTHAN-INFRASTRUCTURE-DEVELOPMENT-CESS-RULES-2015 of 2015

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Rajasthan Infrastructure Development Cess Rules, 2015 Published vide Notification No. G.S.R. 4, dated 1.4.2015 G.S.R. 4. - In exercise of the powers conferred by Section 61 of the Rajasthan Finance Act, 2014 (Act No. 14 of 2014), the State Government hereby makes the following rules, namely: -

1. Short title and commencement.

(1) These rules may be called the Rajasthan Infrastructure Development Cess Rules, 2015. (2) They shall come into force with effect from 1.4.2015.

2. Definitions.

(1) In these rules, unless the context otherwise requires, - (a) 'Act' means the Rajasthan Finance Act, 2014 (Act No. 14 of 2014); (b) 'Board' means the Rajasthan Infrastructure Development Board constituted under Rule 7 of these rules; (c) 'Chairperson' means the Chairperson of the Board; (d) 'Fund' means the balance amount of cess collected under Chapter XI of the Act after deducting the cost of collections as determined by the State Government under Rule 6 of these rules; (e) 'Section' means a section of the Act; (f) 'VAT Act' means the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003); and (g) 'VAT Rules' means the Rajasthan Value Added Tax Rules, 2006. (2) Words and expressions used in these rules but not defined shall have the same meaning as assigned to them in the Act.

3. Return.

- The return referred to in Section 59 of the Act, shall be submitted by a dealer, in Form VAT-10 and Form VAT- 10A, appended to the VAT rules within such time and in such manner as provided in the VAT Rules.

4. Late Fee.

- The provisions of VAT rules relating to late fee for delayed furnishing of return shall, mutatis mutandis, apply in respect of cess leviable under the Chapter XI of the Act.

5. Accounting of cess proceed.

(1)The provisions of VAT rules related to payment of cess, demand or other sum and verification of periodic collection shall, mutatis mutandis, apply in respect of cess leviable under Chapter XI of the Act.(2)The cess collected under Chapter XI of the Act shall be deposited under a separate revenue budget head.

6. Determination of cost of collection and allocation of fund.

(1)The cost of collection of cess leviable under Chapter XI of the Act, shall be the expenses incurred in collection of cess, as determined by the State Government in Finance Department, from time to time.(2)The State Government may allocate and disburse the fund for utilisation for the objects specified in Section 57, as per the recommendation of the Board.

7. Constitution the Board, its powers and functions.

(1)For effective management of the fund, the State Government shall constitute the Rajasthan Infrastructure Development Board, which shall consist of the following, namely: -

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| 1. The Additional Chief Secretary/PrincipalSecretary, Finance Department, | Chairperson |
| 2. Additional Chief Secretary/PrincipalSecretary/Secretary in charge of Public Works Department | Member |
| 3. Additional Chief Secretary/PrincipalSecretary/Secretary in charge of Public Health and EngineeringDepartment | Member |
| 4. Additional Chief Secretary/PrincipalSecretary/Secretary in charge of Local Self Government Department | Member |
| 5. Additional Chief Secretary/Principal Secretary/Secretary in charge of Water Resources Department | Member |
| 6. Additional Chief Secretary/PrincipalSecretary/Secretary in charge of Urban' Development and HousingDepartment | Member |
| 7. | Member |

Additional Chief Secretary/Principal Secretary/Secretary in charge of Rural Development and Panchayati Raj Department

8. Two officers of the State Government, nominated by the State Government Member
9. Secretary/Special Secretary, Finance (Revenue) Department Member-Secretary

(2) The Chairperson and other members shall function in an ex-officio capacity. (3) The Board shall meet at least once in six months period, at such time and at such place as the Chairperson may decide. The Chairperson and, in his absence, the member as nominated by the Chairperson shall preside at the meetings of the Board. (4) At least four members of the Board shall constitute the quorum in the meetings of the Board.

8. Powers and functions of the Board.

- The Board shall exercise the following powers and discharge following functions, namely:
- (i) Formulation of general policies and procedure to facilitate management of the Fund; (ii) Finalization of projects and recommendation to the State Government for allocation of funds; (iii) Evolve mechanism for time bound implementation of the projects related to development of infrastructure; (iv) Authorize disbursement of funds to implementing agencies, consultants or any other person/institution appointed for implementing the objectives of Chapter XI of the Act in pursuant to the operational policies and procedures; (v) May assign, the discharge of the day to day affairs to an executive committee, as may be constituted by the Chairperson; (vi) May also assign such other functions to the committee as are not inconsistent with the provisions of the Chapter XI of the Act; and (vii) Financial and performance audit shall be conducted every year and same shall be made available to the public.