

The Rajasthan Value Added Tax Act, 2003

RAJASTHAN

India

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Act 4 of 2003

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The Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) Last Updated 28th September, 2019 Statement of Objects and Reason - (Act No. 5 of 2016). - Clause (7) of Section 2 of the Rajasthan Value Added Tax Act, 2003 defines capital goods. Presently, there are doubts regarding inclusion of generating set in the definition of capital goods. With a view to explain the situation, clause (7) of Section 2 of the Rajasthan Value Added Tax Act, 2003 is proposed to be amended by inserting an explanation. Sub-section (3) of Section 13 of the Act provides time limit for grant of permission in change of principal place of business outside the territorial jurisdiction of the present assessing authority. Presently, this time limit is 60 days, with a view to reduce this time limit, an amendment in sub-section (3) of Section 13 has been proposed. Sub-section (5) of Section 24 of the Act provides that assessment should be made within two years from the end of the relevant year. The process of online assessment has been introduced for the assessment year 2013-14 onwards. Because of this change in the assessment procedure, the assessments for the year 2013-14 were started in the month of August, 2015, therefore, the time limit for the assessment year 2013-14 has been proposed to be extended upto 31.07.2016. Sub-section (3) of Section 33 of the Act provides time limit for disposal of application for rectification. With a view for early disposal of such applications, an amendment in sub-section (3) of Section 33 is proposed to reduce this time limit from one year to six months. Section 51A of the Act empowers the State Government to waive penalty and interest in certain cases. Provisions of late fee for delay in filing of return were introduced in the year 2011-12. The dealers were required to file hardcopy of the acknowledgment of the returns submitted by them electronically. In many cases, hardcopy has not been filed or has been filed late which has resulted in the imposition of late fee on such dealers. With a view to provide relief to such dealers of the State, an amendment in Section 51-A is proposed so as to empower the State Government to waive late fee in certain cases. Section 53 of the Act provides provisions of refund in case any amount is refundable to the dealer. Sometimes excess payment or wrong payment is made while making online payment of tax through e-GRAS. Presently, this amount becomes refundable only at the time of assessment, which causes liquidity problems to the dealers. With a view to provide relief in such cases, a new sub-Section (3-A) in Section 53 is proposed to be inserted. Statement of Objects and Reason - (Act No. 13 of 2009). - Sub-section (2) of Section 3 provides that dealers other than an importer or manufacturer, purchasing goods from registered dealers of the State and whose

turnover do not exceed rupees fifty lac in a year, can exercise option to make payment of tax on his turnover at the notified rate. It is felt that in view of the intricacies involved, this facility should not be granted to certain trades. With this objective in view, it is proposed¹ to empower the State Government to exclude dealer or class of dealers, as it may notify, from the purview of sub-section (2) of section 3. Delay in disposal of the stay application by Deputy Commissioner (Appeals) defeats the very purpose of stay. To ensure that stay applications are decided on priority basis, it is proposed to amend the existing provisions of sub-section (4) of section 38 so that where the stay application is not decided within thirty days from its filing and the delay is not attributable to the applicant, such application shall be deemed to have been accepted subject to the condition of furnishing of adequate security. To motivate dealers to opt for quarterly assessment along with filing of returns electronically thereof, it is proposed to provide incentive by way of granting provisional refund to the extent of fifty percent of refundable amount subject to subsequent verification of the refundable amount. To give effect to this proposal, a proviso is proposed to be added in sub-section (1) of section 53 of the Act. The existing penal provisions for delay in filing of the returns by the dealer have failed to improve the compliance level in filing of returns. Self assessment based on the returns is the basic theme of VAT, as such compliance in filing of return has to be improved. It is therefore, proposed to substitute the existing provision of section 58 to provide higher penalties for delay in filing of returns. Section 73 of the Act enumerates provisions as to the audit of accounts of registered dealer. At present dealer who has opted for payment of tax under sub-section (2) of section 3 or under section 5 or who files e-returns with prescribed documents or submits returns and documents in soft copy to the assessing authority or the officer authorized by the Commissioner, have been excluded from the purview of audit. In view of the genuine demand from various sectors for being excluded from purview of audit, it is proposed to empower the State Government to notify any dealer or class of dealers to be excluded from purview of audit under Section 73 of the Act. With this objective in view, the existing sub-section (1) of section 73 is proposed to be amended. As per existing provisions of sub-section (2) of section 77, a contractor is required to deposit tax collected by him, however, when tax is collected less than the contracted amount then such contractor deposits the collected tax amount and not the contracted amount. To remove this anomaly, sub-section (2) of section 77 of the Act, is proposed to be substituted. It is also proposed to give retrospective effect to the proposed amendment from date of introduction of VAT, i.e. with effect from April 1, 2006. Statement of Objects and Reasons - (Act 7 of 2009). - Sub-section (2) of section 18 provides that dealer may claim Input Tax Credit in the period in which he receives original VAT invoice, such credit is not available after three months from the date of such invoice. This has resulted in hardship to the dealers specially in cases where on account of some decision of the Court or determination by the competent authorities the rate of tax is higher than the tax charged by the dealer. In such cases the dealer has to deposit the additional amount of tax to the extent of difference in the rate of tax. In such cases, the period of three months from the date of original VAT invoice prohibits grant of input tax credit in such cases. With a view to mitigate this hardship, it is proposed to amend the existing provision to grant input tax credit in such cases. In the existing system of assessments the dealers are assessed quarterly after scrutiny of the returns by accepting them if found correct. In the system, the VAT dealers are required to furnish trading and manufacturing accounts, profit and loss accounts, VAT audit report in cases required under the Act, after nine months of the close of the year. Similarly, a period of six months is allowed for the sales returns which reduce the output tax liability of the dealers. In case of works contracts the awardee

issues Tax Deduction Certificate on annual basis. In all these prevailing circumstances when dealers are assessed on quarterly basis the significance of all the above referred documents ceases to have use in such assessments and the actual status of business is not revealed. To remove such existing anomalous situation, the scheme of the assessment under the VAT regime is proposed to be made annual instead- of quarterly, however, the dealers who intend to be assessed on quarterly basis are being given option to do so. With this background in view, Sections 23 and 24 are being substituted and Sections 25 and 26 of the Act are being amended. As a consequence to the above amendments, sub-section (1) and (2) of section 34 of the Act is also proposed to be amended by incorporating the reference of the new provisions in section 24. Under sub-section (1) of section 73 of the Act, dealers having annual turnover exceeding rupees forty lacs and who are not otherwise exempted from requirement to submit audit report are required to get his accounts audited by chartered accountant. In the interest of the trade and industry of the State, it is proposed to increase this limit to rupees one hundred lacs. Since the amendments are being given retrospective effect from April 1, 2006, the action already taken under the Act before the promulgation of this Ordinance shall be validated. Since the Rajasthan Legislative Assembly was not in session and circumstances existed which rendered it necessary for the Governor of Rajasthan to take immediate action, he, therefore, promulgated the Rajasthan Value Added Tax (Amendment) Ordinance, 2008 (Ordinance No. 6 of 2008) on 8th September, 2008, which was published in Rajasthan Gazette, Extraordinary, Part IV(B), dated 9th September, 2008. This Bill seeks to replace the aforesaid Ordinance. Statement of Objects and Reason (Act No. 15 of 2011). - Clause (26) of Section 2 of the Rajasthan Value Added Tax Act, 2003 defines 'place of business of a dealer'. The clause is proposed to be amended so as to include in it any warehouse, railway station, railway goods yard, parcel office, or any other place where goods for transportation in the course of business or otherwise are kept by dealers. Clause (44) of Section 2 of the Rajasthan Value Added Tax Act, 2003 defines 'works contract'. The definition is proposed to be substituted so as to bring it in line with the definition of works contract given in Central Sales Tax Act, 1956. Sub-section (2) of Section 3 of the Rajasthan Value Added Tax Act, 2003 provides that a dealer whose annual turnover does not exceed rupees fifty lacs in a year may opt for payment of tax on his turnover. With a view to extend the facility to the dealer whose annual turnover is upto sixty lacs, the section is proposed to be amended so as to replace the aforesaid amount of fifty lacs by the amount of sixty lacs. Sub-section (7) of Section 4 of the Rajasthan Value Added Tax Act, 2003 gives option to certain class of dealers to pay tax on the maximum retail price of the goods. It has been observed that some dealers who opt for payment of tax under this sub-section provide discount by way of supply of additional quantity of goods, which results in avoidance of tax liability. In order to determine tax liability of such additional quantity of goods, it is proposed to add a proviso to the effect that a dealer who opts for payment of tax under this sub-section shall not allow any trade discount or incentive in terms of quantity of goods in relation to any sale of goods covered under this sub-section, effected by him, for the purpose of calculating his tax liability. Section 15 of the Rajasthan Value Added Tax Act, 2003 requires a dealer to furnish security for registration. Under section 38 a person or a dealer who seeks to appeal against the order of the assessing authority is required to furnish security as a condition of stay of the recovery of the disputed amount. Rajasthan Tax Board may also require security under Section 83 for payment of disputed mount as a condition of grant of stay. It is considered appropriate that the Departments of the Central Government and the State Government and a public sector undertakings, corporations, companies owned or controlled by the Central Government or the State

Government should be exempted from furnishing such securities as by the very nature, status and ownership of these entities payment of amounts due from these entities is ensured. Accordingly, the aforesaid sections are proposed to be amended so as to exempt aforesaid entities from furnishing security. At present input tax credit is allowed on all the capital goods used in the State. Now it is proposed that input tax credit shall be allowed only on the capital goods used in manufacture of goods other than exempted goods. Accordingly, clause (g) of sub-Section (1) of Section 18 of the Rajasthan Value Added Tax Act, 2003 is proposed to be amended. Liability to pay tax on sale of goods taxable at first point does not exist at subsequent stages of sale. Therefore, input tax credit on sale of such goods at subsequent stages is not allowed. Accordingly a new clause (iia) is proposed to be inserted in sub-Section (3) of Section 18 of the Rajasthan Value Added Tax Act, 2003. In certain trades goods are being sold and tax on such sales is being recovered from purchaser, but at later stage seller provides incentive to the purchasing dealer in the form of credit notes or subsidy etc. Such purchasing dealers after selling goods at subsidized rates claim refund of tax paid at earlier stage. In order to check this tendency a new sub-Section (3A) is proposed to be inserted in Section 18 of the Rajasthan Value Added Tax Act, 2003. The State Government is committed to facilitate the trade and industry by providing transparent and efficient tax administration. Because of penal provision for late filing of return, notices are issued to the dealers for imposition of penalty. In order to avoid the issuance of such notices, provision for late fee on furnishing of return after the prescribed time period is proposed to be made. Accordingly, amendment has been proposed in sub-Section (1) of Section 21 of the Rajasthan Value Added Tax Act, 2003 and Section 58 of the aforesaid Act is proposed to be deleted. Section 25 of the Rajasthan Value Added Tax Act, 2003 provides for assessment in case of avoidance and evasion of tax. Assessment under the provision of this section cannot be made after the expiry of a period of six months from the date of making out the case. The term 'the date of making out the case' generally gives rise to disputes. In order to avoid such disputes aforesaid term is proposed to be defined by inserting an explanation in aforesaid Section 25. In order to promote e-filing of returns by the dealers, a proviso was added in sub-Section (1) of Section 53 of the Rajasthan Value Added Tax Act, 2003 to provide provisional refund. Now mandatory provisions for submission of return electronically are being proposed to be made for efficient and effective verification of input tax credit and timely grant of refund. In this backdrop, the existing provision is not required. Hence, the aforesaid proviso is proposed to be deleted. Sub-section (4) of Section 53 of the Rajasthan Value Added Tax Act, 2003 provides for interest payable on refund to a dealer. Where an amount is found refundable interest on such amount is payable to the dealer. The charge-ability of interest accrues only when the amount is found refundable. Therefore, it is proposed to allow interest on refund after thirty days from the date it becomes due. Accordingly, aforesaid sub-Section (4) is proposed to be amended. Section 80 of the Rajasthan Value Added Tax Act, 2003 requires clearing or forwarding agents to obtain a certificate from the Assistant Commissioner or the Commercial Taxes Officer in whose territorial jurisdiction they conduct business. For the purpose of simplification and in order to facilitate such agents, it is proposed to provide that it would be sufficient for such agents to furnish information about his place of business to the aforesaid officers. Accordingly, marginal heading and sub-Section (1) of aforesaid Section 80 is proposed to be amended. To provide efficient and transparent tax administration. Directorate of Revenue Intelligence was announced in Budget Speech of 2009-10. At present there is no provision enabling the State Government to delegate powers to the officers under the Rajasthan Value Added Tax Act, 2003, therefore, the officers of the aforesaid Directorate

could not be empowered to exercise the powers under the aforesaid Act. In order to provide for such enabling power a new Section 97-B is proposed to be inserted in the aforesaid Act. Statement of Objects and Reasons - (Act No. 20 of 2018). - In order to generate the funds for conservation and propagation of cow and its progeny, a surcharge is proposed to be levied on sale or purchase of goods at such rates not exceeding twenty per cent of the amount of tax, or any sum in lieu of tax leviable on such goods, as may be notified by the State Government by adding a new section 7A in the Rajasthan Value Added Tax Act, 2003. Since the Rajasthan State Legislative Assembly was not in session and circumstances existed which rendered it necessary for the Governor of Rajasthan to take immediate action, he, therefore, promulgated the Rajasthan Value Added Tax (Amendment) Ordinance, 2018 (Ordinance No. 2 of 2018), on 13th June, 2018, which was published in Rajasthan Gazette, Part IV (B), Extraordinary, dated 14th June, 2018. The Bill seeks to replace the aforesaid Ordinance. Hence the bill. The title substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006]. Notification No. F. 2(16) Vidhi/2/2003, dated 31-3-2003, Published in Rajasthan Gazette, Extraordinary, Part 4(Ka), dated 31-3-2003, page 45(81). In pursuance of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorise the publication in the Rajasthan Gazette of the following translation in the English language of the Rajasthan Moolya Parivardhit Vikraya Kar Adhiniyam, 2003 (2003 Ka Adhiniyam Sankyank 4): - [Received the assent of the Governor on the 30th day of March, 2003.] An Act to consolidate and amend the law relating to the levy of tax on sale or purchase of goods and to introduce value added system of taxation in the State of Rajasthan. Be it enacted by the Rajasthan State Legislature in the Fifty-fourth 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 Value Added Tax Act, 2003] [Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006]]. (2) It extends to the whole of the State of Rajasthan. (3) It shall come into force on such [date] [The Act came into force on 1-4-2006 vide notification Published in Rajasthan Gazette Extraordinary Part 4(GA), dated 31-3-2006, page 551(1).] as the State Government may by notification in the Official Gazette appoint and the State Government may appoint different dates for the commencement of the different provisions of this Act.

2. Definitions.

- In this Act, unless the subject or context otherwise requires, -(1) "appellate authority" means a person not below the rank of the Deputy Commissioner authorised as such by the State Government; (2) "assessing authority" means any officer not below the rank of Assistant Commercial Taxes Officer, authorised as such by the Commissioner; (3) "assessment" means determination of

liability under this Act;(4)"auditor" means any officer not below the rank of Assistant Commercial Taxes Officer authorised as such by the Commissioner;(5)"awarder" means any person at whose instance or for whose benefit a works contract is executed;(6)"business" includes -(i)any trade, commerce or manufacture; or(ii)any adventure or concern in the nature of trade, commerce or manufacture -whether or not such trade, commerce, manufacture, adventure or concern is carried or with a motive to make gain or profit, and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern; or(iii)any transaction in connection with or incidental or ancillary to such trade, commerce, manufacture, adventure or concern; or(iv)any transaction in connection with or incidental or ancillary or consequential to the commencement or closure of such business; or(v)any occasional transaction in the nature of such trade, commerce, manufacture, adventure or concern whether or not there is volume, frequency, continuity or regularity of such transaction;(7)["capital goods" means plant and machinery including parts and accessories thereof, meant for use in manufacture unless otherwise notified by the State Government from time to time in the Official Gazette;] [Clause (7) Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47)][Explanation. - For the purpose of this clause, generating set for generation of electrical energy to be used in manufacturing shall be treated as capital goods.] [Inserted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.](8)"casual trader" means a person who, whether as principal, agent or in any other capacity, has occasional transactions of a business nature involving buying, selling, supplying or distributing of such goods as may be notified by the State Government whether for cash or deferred payment or for commission or remuneration or other valuable consideration;(9)"Commissioner" means a person appointed by the State Government to be the Commissioner of Commercial Taxes Department and shall include Additional Commissioner of Commercial Taxes Department;(10)"contractor" means any person executing a works contract and includes a sub-contractor, or a person to whom contract has been awarded under section 77;(11)"dealer" means any person, who carries on business in any capacity, of buying, selling, supplying or distributing goods directly or otherwise, or making purchases or sales as defined in clause (35) for himself or others, whether for cash or deferred payment, or for commission, remuneration or other valuable consideration and shall include-(i)a factor, broker, commission agent, delcredere agent or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore mentioned or not, who carries on the business of buying, selling, supplying or distributing any goods belonging to any principal whether disclosed or not;(ii)an auctioneer, who sells or auctions goods belonging to any principal, whether disclosed or not and whether the offer of the intending purchaser is accepted by him or by the principal or a nominee of the principal;(iii)a manager or an agent, of a non-resident dealer who buys, sells, supplies or distributes goods in the State belonging to such dealer;(iv)any society, club, trust or other association, whether incorporated or not, which buys goods from or sells goods to its members;(v)a casual trader;(vi)the Central or any State Government or any of their Departments or offices which, whether or not in the course of business, buy, sell, supply or distribute goods directly or otherwise, whether for cash or deferred payment or for commission, remuneration or other valuable consideration; and(vii)any trading, commercial or financial establishment including a bank, an insurance company, a transport company and the like which, whether or not in the course of its business, buys, sells, supplies or distributes goods, directly or otherwise, whether for cash or deferred payment, commission, remuneration or other valuable consideration;Explanation. - A

person, who sells agricultural or horticultural produce, grown by himself or grown on any land in which he has an interest as owner or tenant as defined in the Rajasthan Tenancy Act, 1955 (Act No. 3 of 1955), shall not be deemed to be a dealer in respect of such sales within the meaning of this clause;(12)"Deputy Commissioner (Administration)", "Assistant Commissioner", "Commercial Taxes Officer", "Assistant Commercial Taxes Officer" or "Junior Commercial Taxes Officer" means the person holding office with that designation under the State Government;(13)"exempted goods" means any goods exempted from tax in accordance with the provisions of this Act;(14)"firm", "partner" and "partnership" shall have the meanings respectively assigned to them in the Indian Partnership Act, 1932 (Central Act No. 9 of 1932);(15)"goods" means all kinds of movable property, whether tangible or intangible, other than newspapers, money, actionable claims, stocks, shares and securities, and includes materials, articles and commodities used in any form in the execution of works contract, livestock and all other things attached to or forming part of the land which is agreed to be severed before sale or under the contract of sale;(16)"importer" means a dealer who brings or causes to be brought into the State any goods or to whom any goods are dispatched from any place outside the State, for the purpose of sale or use In manufacturing and processing of goods for sale;(17)"input tax" means tax paid or payable by a registered dealer in the course of business, on the purchase of any goods made from a registered dealer;(18)"invoice" means a document containing such particulars as may be prescribed;(19)"lease" means any agreement or arrangement whereby the right to use any goods for any purpose is transferred by one person to another whether or not for a specified period for cash, deferred payment or other valuable consideration without the transfer of ownership, and includes a sub-lease but does not include any transfer on hire purchase or any system of payment by installments;(20)"lessee" means any person to whom the right to use any goods for any purpose is transferred under a lease;(21)"lessor" means any person by whom the right to use any goods for any purpose is transferred under a lease;(22)"manufacture" includes every processing of goods which brings into existence a commercially different and distinct commodity but shall not include such processing as may be notified by the State Government;(23)"non-resident dealer" means a dealer who effects purchases or sales of any goods in the State but who has no fixed place of business or residence in the State;(24)"out put tax" means the tax charged or chargeable under this Act by a registered dealer in respect of the sale of goods in the course of his business;(25)"person" means any individual or association or body of individuals and includes a Hindu Undivided Family or Joint Family, a firm, a company whether incorporated or not, a co-operative society, a trust, a club, an institution, an agency, a corporation, a local authority, a Department of the Government or other artificial or juridical person;(26)"place of business" means any place in the State of Rajasthan where a dealer purchases or sells goods and includes,-(a)any warehouse, godown or other place where the dealer stores goods;(b)any place where the dealer processes, produces or manufactures goods;(c)any place where the dealer keeps his accounts, registers and documents;(d)any vehicle or carrier wherein the goods are stored or business is carried on;(e)[any warehouse, railway station, railway goods yard, parcel office, or any other place where goods for transportation in the course of business or otherwise are kept by dealers; and] [Inserted by Rajasthan Act No. 15 of 2011, dated 11.4.2011.]Explanation. - The dealer shall declare one of the places of business as his "principal place of business" in the application for registration, and his final accounts, annual statements, registers and documents, whether maintained manually or electronically, shall necessarily be kept at such place;(27)"prescribed" means prescribed by rules made under this Act;(28)"purchase price" means the amount paid or payable by a dealer as valuable

consideration for the purchase of goods including all ancillary and incidental expenses and statutory levies payable but excluding the tax payable under this Act;(29)"raw material" means goods used as an ingredient in the manufacture of other goods and includes processing material, consumables, preservative, fuel and lubricant required for the process of manufacture;(30)"registered dealer" means a dealer registered or deemed to have been registered under the provisions of this Act;(31)"repealed Act" means the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995);(32)"resale" means sale of goods without performing any operation on them which amounts to or results in a manufacture;(33)"reverse tax" means that part of the input tax for which credit has been availed in contravention of the provisions of section 18;(34)"rules" means the rules made under this Act;(35)"sale" with all its grammatical variations and cognate expressions means every transfer of property in goods by one person to another for cash, deferred payment or other valuable consideration and includes-(i)a transfer, otherwise than in pursuance of a contract, of property in goods for cash, deferred payment or other valuable consideration;(ii)a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract;(iii)any delivery of goods on hire-purchase or other system of payment by installments;(iv)a transfer of the right to use goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration;(v)a supply of goods by an unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration; and(vi)a supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply is for cash, deferred payment or other valuable consideration, and such transfer, delivery or supply shall be deemed to be a sale and the word "purchase" or "buy" shall be construed accordingly;Explanation. - Notwithstanding anything contained in this Act, where any goods are sold in packing, the packing material in such case shall be deemed to have been sold with the goods;(36)"sale price" means the amount paid or payable to a dealer as consideration for the sale of any goods less sum allowed by way of any kind of discount or rebate according to the practice normally prevailing in the trade, but inclusive of any statutory levy or any sum charged for anything done by the dealer in respect of the goods or services rendered at the time of or before the delivery thereof, except the tax imposed under this Act;Explanation I. - In the case of a sale by hire purchase agreement, the prevailing market price of the goods on the date on which such goods are delivered to the buyer under such agreement, shall be deemed to be the sale price of such goods;Explanation II. - Cash or trade discount at the time of sale as evident from the invoice shall be excluded from the sale price but any ex post facto grant of discounts or incentives or rebates or rewards and the like shall not be excluded;Explanation III. - Where according to the terms of a contract, the cost of freight and other expenses in respect of the transportation of goods are incurred by the dealer for or on behalf of the buyer, such cost of freight and other expenses shall not be included in the sale price, if charged separately in the invoice;[Explanation IV. [Added by Rajasthan Act No. 20 of 2019, dated 20.8.2019.] - 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;](36-A) "Schedule" means a Schedule appended to this Act; [Inserted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006].](36-B) "Special Economic Zone" shall have the same meaning as has been assigned to it in clause (za) of Section 2 of the Special Economic Zones Act, 2005 (Central Act No. 28 of 2005);(37)"tax" means any tax or other levy by any name leviable

under the provisions of this Act;(38)"Tax Board" means Rajasthan Tax Board constituted under section 88;(39)"tax period" means the period as may be notified by the State Government for deposit of tax payable under this Act;(40)"taxable turnover" means, that part of turnover, as may be determined after making such deductions from the total turnover as may be prescribed on which a dealer shall be liable to pay tax. under this Act;(41)"turnover" means the aggregate amount of sale price received or receivable by a dealer including purchase price of the goods which are subject to tax under sub-section (2) of section 4 [but shall exclude the sale price or part of sale price, if any, in respect of sales of goods which were purchased in the State by the dealer upon payment of tax on the maximum retail price of such goods or, where tax on maximum retail price of such goods were paid in the State on an earlier occasion] [Inserted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006].];(42)"VAT invoice" means an invoice containing such particulars as may be prescribed, and issued by a dealer authorised under this Act;(43)"vehicle or carrier" means any mode of transportation including human being or animal carrying goods from one place to another;(44)["works contract" means a contract for carrying out any work which includes assembling, construction, building, altering, manufacturing, processing, fabricating, erection, installation, fitting out, improvement, repair or commissioning of any movable or immovable property;] [Substituted by Rajasthan Act No. 15 of 2011, dated 11.4.2011.](45)"year" means the period commencing from 1st April and ending on 31st March.

Chapter II

Incidence and Levy of Tax

3. Incidence of tax.

(1)Subject to the provisions of this Act, every dealer-(a)who is an importer of goods; or(b)who is a manufacturer of goods and whose annual turnover exceeds [rupees five lacs] [Substituted 'rupees two lacs' by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]; or(c)whose annual turnover exceeds rupees five lacs, shall be liable to pay tax under this Act.(2)[Notwithstanding anything contained in sub-section (1) a dealer other than those specified in clause (a) of sub-section (1) or the dealer or class of dealers as may be notified by the State Government who purchases goods from a registered dealer of the State and sells, such goods or goods manufactured from such goods within the State, may opt for payment of tax on his turnover excluding the turnover of the goods specified in Schedule I, at the rate as may be notified under sub-section (3) of section 4, subject to the condition that annual turnover of such dealer does not exceed -(i)rupees fifty lacs, in case of a dealer specified in clause (b) of sub-section (1); and(ii)rupees seventy five lacs, in case of other dealers.](3)Notwithstanding anything contained in sub-sections (1) and (2) every casual trader shall be liable to pay tax under this Act.(4)Notwithstanding anything contained in sub-sections (1) and (2) every person, other than a casual trader or a registered dealer, who carries on business temporarily for a period not exceeding one hundred twenty days in a year, shall be liable to pay tax under this Act in the manner as may be prescribed.(5)A dealer registered under the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) who is not liable to pay tax under sub-section (1) to (4), shall nevertheless be liable to pay tax in accordance with the provisions of this Act.(6)Notwithstanding

anything contained in this Act, a dealer registered under this Act shall so long as his certificate of registration remains in force, be liable to pay tax, irrespective of his turnover.

4. Levy of tax and its rate.

(1) Subject to the other provisions of this Act and the provisions of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the tax payable by a dealer under this Act, shall be at such point or points as may be prescribed in the series of sales by successive dealers, and shall be levied on the taxable turnover of sale of goods specified in Schedule III to Schedule VI at the rate mentioned against each of such goods in the said Schedules. (2) Every dealer who in the course of his business purchases any goods other than exempted goods, in the circumstances in which no tax under sub-section (1) is payable on the sale price of such goods and the goods are disposed off for the purpose other than those specified in clause (a) to (g) of sub-section (1) of section 18, shall be liable to pay tax on the purchase price of such goods at the rate mentioned against each of such goods in Schedule III to Schedule VI of the Act. (3) Notwithstanding anything contained in sub-section (1), the tax payable by the dealer covered by sub-section (2) of section 3, shall be levied at the rate not exceeding two percent on the turnover, as may be notified by the State Government: [Provided that the State Government may notify different rates for different class of dealers.] [Added by Rajasthan Finance Act, 2017, dated 31.3.2017] (4) Where any goods are sold packed in some material, whether charged for separately or not, notwithstanding anything contained in sub-section (1), the tax liability of and the rate of tax on the packing material shall be according to the tax liability of and the rate of tax on the goods packed therein. (5) Subject to such conditions as it may impose, the State Government may, if it considers necessary so to do in the public interest, by notification in the Official Gazette, add to or omit from, or otherwise amend or modify the Schedules, prospectively or retrospectively, or reduce the rate of tax payable in respect of any goods and thereupon the Schedule shall be deemed to have been amended accordingly. (6) Every notification issued under sub-section (5) shall be laid, as soon as may be after it is so issued, before the House of the State Legislature, while it is in session for period of not less than thirty days which may comprised in one session or in two successive sessions [and if before the expiry of the sessions] [[Substituted for the following words vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18):- 'and is before the expiry of the sessions'.]] in which it is so laid or of the session immediately following the House of the State Legislature makes any modification in such notification or resolves that any such notification should not be issued, such notification thereafter have effect only in such modified form or be on 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. (7) Notwithstanding anything contained in this Act, any registered dealer, who imports into, or manufactures in, the State such goods as may be notified by the State Government, may, at his option, pay, in lieu of the tax payable by him on sale price of such goods under this Act, a tax at full rate on the maximum retail price of such goods in the manner as may be prescribed: Provided that where a dealer has purchased any goods- (a) from aforesaid importer or manufacturer upon payment of tax on the maximum retail price of such goods; or (b) from another importer dealer where tax on the maximum retail price of such goods was paid in the State on an earlier occasion, the purchasing dealer, irrespective of whether he is registered or not, while making resale of such goods in the State, shall, notwithstanding anything contained

elsewhere in the Act, the entitled to recover from the buyer the amount of tax paid by him at the time of purchase of such goods under such conditions and restrictions, and in such manner, and within such time, as may be prescribed:[Provided further that a dealer who opts payment of tax under this sub-section shall not allow any trade discount or incentive in terms of quantity of goods in relation to any sale of goods covered under this sub-section, effected by him, for the purpose of calculating his tax liability.] [Added by Rajasthan Act No. 15 of 2011, dated 11.4.2011.][Substituted by Rajasthan Finance Act, 2017, dated 31.3.2017]

Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006]Legislative Changes.- Section 4 substituted by Rajasthan Act 4 of 2006 w.e.f. 31-3-2006. Before substitution the section was as under : -"4. Levy of tax and its rate.- (1) Subject to the other provisions of this Act and the provisions of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the tax payable by a dealer under this Act, shall be at such point or points as may be prescribed in the series of sales by successive dealers, and shall be levied at such rates not exceeding fifty percent on the taxable turnover, as may be notified by the State Government in the Official Gazette.(2) Every dealer who in the course of his business purchases any goods other than exempted goods, in the circumstances in which no tax under sub-section (1) is payable on the sale price of such goods and the goods are disposed of for the purpose other than those specified in clause (a) to (g) of sub-section (1) of section 18, shall be liable to pay tax on the purchase price of such goods at the same rate at which it would have been leviable on the sale price of such goods under sub-section (1).(3) Notwithstanding anything contained in sub-section (1), the tax payable by a dealer covered by sub-section (2) of section 3, shall be levied at such rates not exceeding five percent on the turnover, as may be notified by the State Government.(4) Where any goods are sold packed in some material, whether charged for separately or not, notwithstanding anything contained in sub-section (1), the tax liability of and the rate of tax on the packing material shall be according to the tax liability of and the rate of tax on the goods packed therein."

5. Payment of lump sum in lieu of tax.

(1)Notwithstanding anything contained in this Act, [XX] [By Rajasthan Ordinance 5 of 2006, Published in Rajasthan Government Gazette, Extraordinary, Part 4(Kha), dated 28-12-2006, page 7, w.r.e.f. 1-4-2006, the following words deleted :- 'but subject to the provisions of sub-section (2) of section 3.'] the State Government may provide an option for payment of tax in a lump sum in respect of sales of such class of goods or by such class of dealers on such terms and conditions as may be notified in the Official Gazette.(2)The tax in lump sum specified in sub-section (1) shall not exceed the limit of maximum tax liability as provided in sub- section (1) of section 4.

6. Levy of tax by weight, volume, measurement or unit on certain goods.

(1)Notwithstanding anything contained in sections 3 and 4, the State Government may fix the amount of tax payable on the sale or purchase of certain goods or a class of goods in respect of a specified area or whole of the State, on the basis of weight, volume, measurement or unit, on such terms and conditions, as may be notified in the Official Gazette.(2)The amount of tax payable under sub-section (1) may be fixed with reference to the types of vehicles or carriers transporting the said

goods, and also with reference to the quality thereof.(3)The amount of tax notified under sub-sections (1) and (2) shall not exceed the amount of maximum limit of tax liability as provided in sub-section (1) of section 4.(4)The State Government may, by an order published in the Official Gazette and subject to such terms and conditions as may be specified in such order, delegate its power under this section to the Commissioner.

7. Levy of tax on live-stock.

(1)Notwithstanding anything contained in sections 3, 4 and 6, tax on the sale or purchase of live-stock at such rate not exceeding ten percent of the sale or purchase price, as the case may be, of such live-stock and at such point of sale or purchase, as may be notified by the State Government, shall be payable by every person, who sells or purchases live-stock in the State and the provisions of section 28 shall mutatis mutandis apply to such person.(2)Notwithstanding anything contained in sub-section (1), in respect of live-stock of such class as may be specified by the State Government by notification in the Official Gazette, tax shall be payable at such rate per head not exceeding five hundred rupees as may be notified.(3)Different rates of percentage of price, or different rates per head may be notified by the State Government under sub- sections (1) and (2) for different classes of live-stock.

7A. [Levy of surcharge. [Inserted by Rajasthan Act No. 20 of 2018, dated 1.10.2018.]

(1)Notwithstanding anything contained in this Act, there shall be levied a surcharge from such date and at such rate not exceeding twenty per cent of the amount of tax, or any sum in lieu of tax, leviable on sale or purchase of such goods, as may be notified by the State Government, and shall be paid by the registered dealers.(2)The provisions as they are applicable to the tax payable under this Act, shall, so far as may be, apply in relation to surcharge payable under sub-section (1).(3)The proceeds of surcharge mentioned under sub-section (1) shall be utilized for the purpose of conservation and propagation of cow and its progeny.]

8. [Exemption of tax. [[Section 8 substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006], which was as under :-

'8. Exemption of tax.-Notwithstanding anything contained in this Act, where the State Government is of the opinion that it is necessary or expedient in the public interest so to do. it may, by notification in the Official Gazette, exempt fully or partially, whether prospectively or retrospectively from tax the sale or purchase of any goods or class of goods or any person or class of persons, without any condition or with such condition as may be specified in the notification.']](1)The goods specified in the Schedule-I shall be exempt from tax, subject to such conditions as may be specified therein.(2)Subject to such conditions as it may impose, the State Government may, if it considers necessary so to do in the public interest, by notification in the Official Gazette, add to or omit from, or otherwise amend or modify the Schedule-I, prospectively or retrospectively, and thereupon the

Schedule shall be deemed to have been amended accordingly. (3) The State Government in the public interest, by notification in the Official Gazette, may exempt whether prospectively or retrospectively from tax the sale or purchase by any any person or class of persons as mentioned in Schedule-II, without any condition or with such condition as may be specified in the notification. [(3-A) Subject to such conditions as it may impose, the State Government may, if it considers necessary so to do in the public interest, by notification in the Official Gazette, and to or omit from, or otherwise amend or modify the Schedule-II, prospectively or retrospectively, and thereupon the Schedule shall be deemed to have been amended accordingly.] (4) The State Government may, if it considers necessary in the public interest so to do, notify grant of exemption from payment of whole of tax payable under this Act in respect of any class of sales or purchase for the purpose of promoting the scheme of Special Economic Zones or promoting exports, subject to such conditions as may be laid down in the notification. (5) Every notification issued [under this section] [Substituted 'under sub-section (4)' by Rajasthan Act No. 3 of 2007, dated 10.4.2007.] shall be laid, as soon as may be alter it is so issued, before the House of the State Legislature, while it is in session for a period of not less than thirty days, which may comprised in one session or in two successive sessions [and if before the expiry of the sessions] [Substituted 'and is before the expiry of the sessions' by Rajasthan Act No. 4 of 2007, dated 10.4.2007.] in which it is so laid or of the session immediately following the House of the State Legislature makes any modification in such notification or resolves that any such notification should not be issued, such notification 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.]

9. Bar against collection of tax when not payable.

(1) No person who is not a registered dealer or not registered dealer who is not liable to pay tax in respect of any sale or purchase, shall collect on the sale of any goods any sum by way of tax from any other person. (2) No registered dealer shall collect any amount by way of tax in excess of the amount of tax payable by him under the provisions of this Act. (3) No dealer shall collect any sum by way of tax in respect of sale of any goods on which, by virtue of section 8, no tax is payable. (4) Dealer opting for payment of lump sum amount in lieu of Lax under section 5, or who is covered by sub-section (2) of section 3 shall not collect tax or any sum in lieu of tax.

10. Burden of proof.

- The burden of proving that any sale or purchase effected by any person is not liable to tax for any reason under this Act or to prove for entitlement of input tax credit on any purchases, shall be on such person.

Chapter III

Registration of Dealers

11. Obligatory registration.

(1) Every dealer liable to pay tax under sub-section (1) or (5) of section 3 shall get himself registered by submitting an application to the authority competent to grant registration, in such form and in such manner and within such time as may be prescribed. (2) The authority competent to grant registration, after making such enquiry as it may consider necessary, may grant a certificate of registration in the prescribed form. (3) The certificate of registration shall be granted from the date he becomes liable to pay tax under section 3. (4) The certificate of registration so granted shall not be transferable and it shall remain in force unless it is cancelled. (5) Where a dealer is registered under the repealed act he shall be deemed to have been registered under this Act from the date of commencement of this Act, provided he has submitted such information as has been required by the Commissioner under the repealed Act by notification in the Official Gazette. (6) When a dealer, who is liable to get registration, does not make application under sub-section (1), the authority competent to grant registration, after affording an opportunity of being heard to such dealer, shall grant him a certificate of registration from the date he becomes [liable to pay tax under this Act and such registration] [[Substituted for the following words vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18):-'liable to pay tax under this Act the and such registration'.]] shall take effect as if it has been granted under sub-section (2). (7) Where a dealer who is already registered, intends to do business at one or more additional places in the State he shall be granted in such manner as may be prescribed, a branch certificate under the certificate of registration already held by him. (8) Where a dealer has one or more additional registration under the repealed Act, he shall inform to his assessing authority or authority competent to grant registration within sixty days from the commencement of this Act, as to which of the registrations shall be treated registration under this Act and which of the registration certificates may be converted into branch certificates. If the dealer fails to do so, the Commissioner or any officer authorised by him for this purpose, shall declare one such registration to be the registration under this Act and shall issue branch certificate in lieu of remaining registration certificates. (9) Notwithstanding anything contained in this Act, a dealer dealing exclusively in exempted goods, shall not be required to get registration under this Act.

12. Voluntary registration.

(1)(a) Any person intending to commence or having commenced a business may, notwithstanding that he is not liable to get registration under section 11, apply to the authority competent to grant registration in the prescribed form for registration. (2) The authority competent to grant registration, after making such enquiry as it may consider necessary, may grant a certificate of registration in the prescribed manner from the date of application or as the case may be from the date of commencement of business and provisions of section 11 shall mutatis mutandis apply.

13. Authority competent to grant registration.

(1) Every dealer liable to get registration shall declare his principal place of business in the application for registration filed by him and the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, having territorial jurisdiction over such principal place of business, or

any other officer not below the rank of Assistant Commercial Taxes Officer, authorised specially or generally by the Commissioner, shall be the authority competent to grant registration to such dealer.(2)In the case of a non-resident dealer, an officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner shall be the authority competent to grant registration and such authority either on the application of such non-resident dealer or otherwise, shall grant him a certificate of registration from such date and with such terms and conditions, as may be specified therein.(3)[Where a dealer, after having been granted registration, changes his principal place of business outside the territorial jurisdiction of the present assessing authority, he shall seek the permission in the prescribed manner for such change of the assessing authority from the Commissioner or any other officer authorised by the Commissioner in this behalf, and unless such permission is granted, the present assessing authority shall continue to be the assessing authority of such dealer. Where a decision on the grant of permission is not taken within a period of thirty days from the date of the application seeking change of assessing authority, such permission shall be deemed to have been granted.] [Substituted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.]

14. Authorisation for collection of tax.

- Subject to the other provisions of this Act, where a dealer makes an application for obligatory registration or voluntary registration he may start collecting tax on his sales in accordance with the provisions of this Act from the date of such application and in the case all the provisions of this Act, as are applicable to a registered dealer, shall mutatis mutandis apply to him.

15. Furnishing of security for registration.

(1)The authority competent to grant registration or the assessing authority shall, as a condition to the grant of registration to a dealer or at any time after such grant, require him to furnish in the prescribed manner and within the time specified by such authority, the initial security or such subsequent additional security as may be considered necessary-(a)for the timely payment of the amount of tax or other sum payable by him under this Act; and(b)for the safe custody of books of accounts or any other documents required to be maintained under this Act and the rules made thereunder :[Provided that no security under this section shall be required to be furnished by a department of the Central Government or the State Government or a public sector undertaking, corporation or company owned or controlled by the Central Government or the State Government.] [Added by Rajasthan Act No. 15 of 2011, dated 11.4.2011.](2)At the time of grant of obligatory registration to the dealers covered under sub-section (1) or (5) of section 3, the initial security shall be in the form of surety of two dealers registered under this Act, and where the dealer is not in a position to furnish such surety, he shall submit [security in the form of National Savings Certificate or in cash or in the form of three years bank guarantee of a nationalised bank,] [Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the words 'security in the form of National Savings Certificate or in cash,'.] of the amount of-(a)[] [[Clauses (a) & (b) substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following :-'(a) Rs. 25,000/- in case of a small scale manufacturing unit,

Rs. 50,000/- in case of a medium scale manufacturing unit and Rs. 2,00,000/- in case of a large scale manufacturing unit; and(b)Rs. 25,000/- in cases not covered by clause (a).'] Rs. 10,000/- in case of a small scale manufacturing unit, Rs. 15,000/- in case of a medium scale manufacturing unit and Rs. 25,000/- in case of a large scale manufacturing unit; and(b)Rs. 10,000/- in cases not covered by clause (a).]Explanation. - The small scale or medium scale or large scale manufacturing unit shall have the same meaning as assigned to them by the Government of India from time to time.(3)At the time of grant of voluntary registration under section 12, [the initial security shall be in the form of surety of two dealers registered under this Act, and where the dealer is not in a position to furnish such surety, he shall submit security] [Substituted 'the initial security shall be' by Rajasthan Act No. 3 of 2007, dated 10.4.2007.] [in the form of National Savings Certificate or in cash or in the form of three years bank guarantee of a nationalised bank, of the amount of Rs. 10,000/-.] [[Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following :-'in the form of National Savings Certificate or in cash, of the amount of Rs. 25,000/-.']](4)The amount of security, in case of a dealer who is already registered or deemed to be registered or deemed to be registered under this Act, may be increased by the assessing authority, for reasons to be recorded in writing, to twenty five percent of the annual tax liability of the immediate preceding year. However, in case of dealers registered in the current year, such increase in the security amount may be twenty five percent of the highest tax liability of the preceding months or the quarters, as the case may be.(5)Where the security furnished by a dealer under sub-sections (2) and (4) is in the form of a surety bond and the surety becomes insolvent or dies, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the assessing authority and shall, within ninety days of such occurrence, furnish a fresh surety bond or furnish in a prescribed manner other security for the amount of the surety bond.(6)The assessing authority may, by order in writing, forfeit the whole or any part of the security furnished by a dealer-(a)for realising any amount of tax, penalty, interest, erroneously availed input tax credit or any other sum payable by him under this Act; or(b)for any loss cause to the Government by negligence or willful default on his part in ensuring the safe custody or proper use of the books of accounts or any other documents required to be maintained under this Act and the rules made thereunder.(7)Where as a result of an order of forfeiture under sub-section (6), the security furnished by any dealer is rendered insufficient, he shall make up the deficiency within a period of thirty days from the date of the communication of the said order.(8)No dealer shall be required to furnish additional security under sub-section (4) and no order of forfeiture of the whole or any part of the security shall be passed against him under sub- section (6) unless he has been afforded an opportunity of being heard.

16. Amendment and cancellation of registration certificate.

(1)Every registered dealer or his legal representative, as the case may be, shall inform the assessing authority and also to the authority competent to grant registration, about every change or event as referred to in sub-sections (2) and (3) within thirty days of the occurrence of such change or event.(2)Where any change or event does not alter the basic status of a dealer, such as change in the name of business or place of the business, addition, deletion or modification in the description of goods, acquisition of any business, sale or disposal of the business in part, change in the constitution of the firm without dissolution, the certificate of registration already granted to a dealer shall be

amended accordingly from the date of the occurrence of the change or the event.(3)Where any change or event alters the basic status of a dealer, such as, conversion of a proprietary concern into partnership concern into partnership firm or vice versa dissolution of an existing firm and creation of new firm, formation of a firm into a company or vice versa, a fresh certificate of registration shall be required to be obtained by the dealer.(4)Where-(a)any business in respect of which a certificate of registration has been granted to a dealer under this Act, is discontinued permanently; or(aa)[a dealer has discontinued business at his principal place of business; or] [Inserted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.](b)in the case of transfer of business by a dealer, the transferee already holds a certificate of registration under this Act; or(c)a dealer has ceased to be required to be registered and to pay tax under this Act; or(d)a dealer has obtained the certificate of registration by misrepresentation of facts or by fraud; or(e)a dealer has obtained a certificate of registration against the provisions of this Act; or(f)a dealer has failed to furnish security within the period specified under section 15 and a period of ninety days has elapsed; or(g)a dealer issues false or forged VAT invoices,the assessing authority or the authority competent to grant registration may, after affording such dealer an opportunity of being heard and after recording reasons in writing, cancel the certificate of registration from such date as he may deem appropriate.(5)If there is any reason which in the opinion of the Commissioner warrants action in the interest of State revenue, the Commissioner may at any time, for reasons to be recorded in writing and after giving the dealer an opportunity of being heard, cancel the certificate of registration held by any dealer from such date as the Commissioner may specify in this behalf.(6)The cancellation of certificate of registration shall not affect the liability of any person to pay tax due for any period till the date of such cancellation and remained unpaid.

Chapter IV

Payment of Tax, Filing of Returns and Assessment

17. Tax payable by a dealer.

(1)Subject to the other provisions of this Act, the net tax payable by a registered dealer, other than the dealer covered by sub-section (2) of section 3 or section 5, for a tax period shall be calculated as under:- $T = (O + R + P) - I$ Where T is net tax payable; O is amount of output tax; R is amount of reverse tax; P is the amount of tax payable under sub-section (2) of section 4; and I is the amount of input tax.(2)Where the net tax payable under sub-section (1) has a negative value, the same shall be first adjusted against any tax payable or amount outstanding under the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) [or under this Act or the repealed Act and the balance amount if any, shall be carried forward to the next tax period or periods. In case the dealer claims refund of the balance amount, if any, at the end of the year, the same shall be granted only after the end of the immediately succeeding year. However,] [Substituted 'or under this Act or the repealed Act, shall be carried forward to the next tax period or periods of the year and refund of the remaining amount, if any, shall be granted only after the end of the immediately succeeding year however' by Rajasthan Act No. 3 of 2007, dated 10.4.2007.] [the Commissioner after recording reasons for doing so may, by a general or specific order, direct to grant such refunds even earlier.] [[Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated

31-3-2006, page 61(47) (1-4-2006) for the following :-'however, the Commissioner, in particular cases, may, after recording reasons, grant such refunds earlier also.'](3)Notwithstanding anything contained in this Act, where the sales are made on behalf of the principal registered under this Act by an agent also registered under this Act, such sales shall be deemed to be the sales of the principal and the agent shall render the accounts of such sales in the manner as may be prescribed.(4)Every person whose registration is cancelled under this Act shall pay tax in the manner prescribed in respect of every taxable goods held in stock and capital goods on the date of such cancellation.

18. Input Tax Credit.

(1)Input tax credit shall be allowed, to registered dealers, other than the dealers covered by sub-section (2) of section 3 or section 5, in respect of purchase of any taxable goods made within the State from a registered dealer to the extent and in such manner as may be prescribed, for the purpose of-(a)sale within the State of Rajasthan; or(b)sale in the course of Inter-state trade and commerce; or(c)sale in the course of export outside the territory of India; or(d)being used as packing material of goods, other than exempted goods, for sale; or(e)being used as raw material [except those as may be notified by the State Government,] [Inserted by Rajasthan Act No. 3 of 2007, dated 10.4.2007.] in the manufacture of goods other than exempted goods, for sale within the State or in the course of Inter-state trade or commerce; or(f)[being used as packing material of goods or as raw material in manufacture of goods for sale] [[Substituted for the following words vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18) :-'being used as raw material in the manufacture of goods for sale'.]] in the course of export outside the territory of India; or(g)[being used in the State as capital goods in manufacture of goods other than exempted goods,] [Substituted by Rajasthan Act No. 15 of 2011, dated 11.4.2011.]however, if the goods purchased are used partly for the purposes specified in this sub-section and partly as otherwise, input tax credit shall be allowed provisions to the extent they are used for the purposes specified in this sub-section.(2)[The input tax credit under sub-section (1) shall be allowed only after verification of the deposit of tax payable by the selling dealer in the manner as may be notified by the Commissioner.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.](3)Notwithstanding anything contained in this Act, no input tax credit shall be allowed on the purchases-(i)from a registered dealer who is liable to pay tax under sub-section (2) of section 3 or who has opted to pay tax under section 5 of this Act; or(ii)of goods made in the course of import from outside the State; or(iia)[of goods taxable at first point in the series of sales, from a registered dealer who pays tax at the first point; [Inserted by Rajasthan Act No. 15 of 2011, dated 11.4.2011.]Explanation. - For the purpose of this clause, "first point in the series of sales" means the first sale made by a registered dealer in the State; or and](iii)where the original VAT invoice or duplicate copy thereof is not available with the claimant, or there is evidence that the same has not been issued by the selling registered dealer from whom the goods are purported to have been purchased; or(iv)of goods where invoice does not show the amount of tax separately; or(v)where the purchasing dealer fails to prove the genuineness of the purchase transaction [XX] [Deleted the words 'by producing the selling dealer or otherwise' by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006].], on being asked to do so by an officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner.(3A)[Notwithstanding anything

contained in this Act, where any goods purchased in the State are subsequently sold at subsidized price, the input tax allowable under this section in respect of such goods shall not exceed the output tax payable on such goods.] [Inserted by Rajasthan Act No. 15 of 2011, dated 11.4.2011.](4)The State Government may notify cases in which partial input tax credit may be allowed subject to such conditions, as may be notified by it.

**19. [Input tax credit for stock on the date of commencement of this Act.
[[Section 19 Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47)
[1-4-2006] for the following:-**

'19. Input tax credit for stock on the date of commencement of this Act.- No input tax credit shall be allowed on the goods in stock on the date of commencement of this Act. However, such credit on stock which was purchased on or after 1st April, 2002 and had suffered tax under the repealed Act, shall be allowed in the manner as may be notified, only to the dealers who have submitted the details of the stock, as required by the Commissioner under section 93 of the repealed Act or under this Act, on the condition that such goods in stock are used for the purposes specified in clauses (a) to (f) of sub-section (1) of section 18.]- Input tax credit shall be allowed on the goods other than capital goods, which had suffered tax under the repealed Act, and are lying in stock of the dealer on the date of commencement of this Act, provided that such dealer has submitted the details of such stock, as required by the Commissioner under section 93 of the repealed Act or section 91 of this Act, and such goods in stock are used for the purposes specified in clauses (a) to (f) of sub-section (1) of section 18. However, the input tax credit under this section shall be allowed to the extent of the tax paid under the repealed Act or the amount of tax payable on such goods under this Act, whichever is less.]

20. Payment of tax.

(1)Tax payable under this Act shall be deposited into a Government treasury or a bank authorised to receive money on behalf of the State Government, on the basis of accounts of a dealer in such manner and at such intervals as may be notified by the State Government, and different intervals may be notified for different categories of dealers.(2)Notwithstanding anything contained in this Act, in the case of works contract, an amount in lieu of tax shall be deducted by the awarder at such rate as notified by the State Government not exceeding [twenty percent] [Substituted 'six percent' by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.] of the total value of the contract, in such manner and under such circumstances, as may be prescribed, from every bill of payment to a contractor and such sum shall be deposited or credited in the Government account within the specified time and in the prescribed manner.(2A)[***] [Deleted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.](3)Notwithstanding anything contained in sub-section (1), where the State Government is of the opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, defer the payment of tax payable by any class of dealers, with or without interest, for any period on such conditions and under such circumstances as may be specified in the notification.(4)In case of any delay in payment of amount required to be

deposited under any of the sub-sections (1), (2) and (3), the amount of interest, under sub-section (1) of section 55 shall also be paid alongwith the amount of tax.(5)Every deposit of tax or deduction of amount in lieu of tax made under this section shall be deemed to be provisional subject to adjustment against the tax liability determined in the assessment made under this Act.(6)[Notwithstanding anything contained in this Act, the State Government may, by notification in the Official Gazette, allow the dealer, availing the facility of deferment under sub-section (3), to make prepayment of the amount of deferred tax on such terms and conditions including the condition of remission from a part of deferred tax, as may be specified in such notification.] [Added by Rajasthan Act No. 3 of 2007, dated 10.4.2007.]

21. Filing of return.

- [(1) Every registered dealer shall assess his liability under this Act, and shall furnish return, for such period, in such form and manner, and within such time and with such late fee not exceeding fifty thousand rupees, for delayed furnishing of returns, as may be prescribed, to the assessing authority or to the officer authorized by the Commissioner.] [Substituted by Rajasthan Act No. 15 of 2011, dated 11.4.2011.](2)Any person or a dealer as may be required by a notice to do so by the Assessing authority or by an officer authorized by the Commissioner in this behalf, shall furnish return for such period in such form and manner and within such time as may be specified.(3)Notwithstanding anything contained in sub-section (1), where [the Commissioner] [Substituted for the words 'the State Government' vide Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47).] is of the opinion-that it is expedient in the public interest so to do may by a notification in the Official Gazette extend the date of submission of the returns or may dispense with the requirement of filing any or all the returns by a dealer or class of dealers.

22. Assessment on failure to deposit tax.

(1)Where a dealer has failed to deposit tax-in accordance with the provisions of section 20 within the notified period, the assessing authority or the officer authorised by the Commissioner shall, without prejudice to the penal provisions in this Act, after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity of being heard, assess tax for that period to the best of his judgment.(2)The tax assessed under sub-section (1), after adjustment of input tax credit and the amount deposited in advance in this behalf, if any, shall be payable by the dealer within thirty days from the date of service of notice of demand. However, the assessing authority or the officer authorised by the Commissioner, after recording reasons in writing, may reduce such period.(3)The tax deposited under sub-section (2) shall be adjusted in the assessment for the relevant period.(4)[No order under this section shall be passed after the last date of submission of annual return for that year.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

23. [Self Assessment. [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

- Every registered dealer who has furnished, all the returns under the Provisions of Section 21 or audit report as contemplated in Section 73 along with all the returns under section 21, for the year, before issuance of any notice under sub-section (2) of Section 24, shall, subject to the provisions of Section 24, be deemed to have been assessed on the basis of such returns and such audit report, as the case may be.]

24. [Assessment. [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

(1)Assessment of a dealer shall be for a year and it shall be made after the last date of furnishing of annual return for the year. However, the assessment of a closed business may be made immediately after its closure.(2)Every return furnished by a registered dealer shall be subject to such scrutiny as may be determined by the Commissioner, to verify its correctness and if any error is detected, in any return or returns, the assessing authority or the officer authorised by the Commissioner shall serve a notice in the prescribed form on the dealer to rectification of the errors and the dealer may file a revised return within such period as specified therein.(3)Where the dealer, in pursuance of the notice issued under sub-section (2),-(a)furnishes the revised return or returns, as the case may be, in terms of the notice and deposits the tax, interest, late fee, if any, he shall be deemed to have been assessed under section 23;(b)does not furnish revised return or returns, as the case may be, or the revised return or return, as the case may be, furnished by the dealer is not in terms of the notice, the assessing authority or the officer authorised by the Commissioner, after giving an opportunity of being heard to the dealer and after conducting such enquiry as he may consider necessary, shall assess the dealer to the best of his judgment on the basis of the material available on record.(4)Where a dealer, fails to furnish return in accordance with the provisions of Section 21, the assessing authority or the officer authorised by the Commissioner, after giving an opportunity of being heard to the dealer and after conducting such enquiry as he may consider necessary, shall assess the dealer to the best of his judgment on the basis of the material available on record and shall impose a penalty, for non-filing of returns, of an amount equal to twenty percent of the net tax payable subject to a minimum of the five thousand rupees.(5)No assessment order under this section shall be passed after the expiry of two years from the end of the relevant year. However, the Commissioner may for reasons to be recorded in writing, extend such time limit in any particular case by a period not exceeding six months;[Provided further that the assessment for the year 2013-14 shall be made up to 31.07.2016.](6)Notwithstanding anything contained in sub-section (5), where an proceeding relating to an assessment is subject to adjudication before the Tax Board or a competent court or any other authority under this Act, assessment in such matters may be passed within two years from the final adjudication of such proceedings. The limitation of two years shall be counted from the date of communication of the order of such final adjudication to the assessing authority.]

25. Assessment in case of avoidance or evasion of tax.

(1) Where the assessing authority or any officer authorized by the Commissioner in this behalf has reasons to believe that a dealer has avoided or evaded tax or has not paid tax in accordance with law or has availed input tax credit wrongly, he may after giving the dealer a reasonable opportunity of being heard, determine at any time and for any period, that taxable turnover of such dealer on which tax has been avoided or evaded or has not been paid in accordance with law or wrong input tax credit has been availed and assess the tax to the best of his judgment. (2) The tax assessed under sub-section (1), after adjustment of input tax credit and the amount deposited in advance in this behalf, if any, shall be payable by the dealer within thirty days from the date of service of the notice of demand. However the assessing authority or any officer authorized by the Commissioner, after recording in writing, may reduce such period. (3) The assessment under sub-section (1) shall not be made after the expiry of a period of six months from the date of making out the case. However, the Commissioner may, for reasons to be recorded in writing, in any particular case, extend the time limit for a further period not exceeding six months. (4) [Notwithstanding anything contained in this Act, where notice has been issued under sub-section (1), the authority issuing such notice shall be competent to make the assessment for the relevant year; (5) No notice under sub-section (1) shall be issued after the expiry of five years from the end of the relevant year. (6) Notwithstanding anything contained in sub-sections (3) and (5), where any proceeding relating to an assessment is subject to adjudication before the Tax Board or a competent court or any other authority under this Act, Assessment in such proceedings. The limitation of two years shall be counted from the date of communication of the order of such final adjudication to the assessing authority.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

26. Escaped assessment.

(1) An assessment- (a) of a person who is liable to get registration but has not got himself registered; or (b) in which, for any reason, the levy of tax or any fee or sum payable under this Act has been escaped wholly or in part; or (c) wherein tax has been wholly or in part unassessed or under-assessed in any way or under any circumstances, shall be deemed to be an escaped assessment and the assessing authority or the officer authorized by the Commissioner, shall on the basis of the material on record or after making such enquiry as it may consider necessary, complete such assessment within the time limit provided in sub-section (3). [***] [Deleted 'Explanation' by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.] (2) Where the Commissioner or the Deputy Commissioner (Administration) has reason to believe that a dealer has escaped assessment to tax in any manner provided in sub-section (1), he may at any time, subject to the time limit specified in sub-section (3), either direct the assessing authority or the officer authorized by the Commissioner, to assess the tax or the fee or other sum or himself proceed to assess the same. (3) [No notice under sub-sections (1) shall be issued after the expiry of five years, and no assessment under this section shall be made after the expiry of eight years, from the end of the relevant year. (3-A) Notwithstanding anything contained in sub-section (3), where any proceeding relating to an assessment is subject to adjudication before the Tax Board or a competent court or any other authority under this Act, assessment in such matters may be passed within two years from the final adjudication of such proceedings. The limitation of two years shall be counted from the date of

communication of the order of such final adjudication to the assessing authority.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.](4)The assessment, if any, already made shall be subject to the assessment made under this section.

27. Audit of the dealer.

(1)With a view to promoting compliance with the provisions of this Act, the Commissioner may arrange for audit of the business of such of the registered dealers who are selected by the Commissioner on the basis of the application of any criterion or on a random selection basis or in respect of whom the Commissioner has reasons to believe that detail scrutiny of their business is necessary.(2)The audit of the dealer shall be conducted by the auditor in the prescribed manner.(3)The auditor while conducting audit shall exercise the powers provided under section 75 and shall examine the books of accounts, stock in trade and the related documents of the dealer of the audit period.(4)If on such audit, the returns filed by the dealer are not found to be correct, or any avoidance or evasion of tax is detected the auditor shall, issue a show cause notice to the dealer containing details of discrepancies detected.(5)On receipt of the reply to notice issued under sub-section (4), the auditor shall after considering the reply of the dealer assess his tax and other related liabilities and get such order approved from his immediate higher officer before its issuance to the dealer alongwith the demand notice. Where the dealer fails to submit the reply, the auditor shall proceed to assess the liability of the dealer under this Act, to the best of his judgment. Such assessment shall be deemed to be the assessment, of the dealer for the relevant period and assessment if any, already made shall be subject to the assessment made under this section.(6)[No notice under sub-section (4) shall be issued after the expiry of five years, and no assessment under this section shall be made after the expiry of eight years, from the end of the relevant year.(7)Notwithstanding anything contained in sub-section (6), where any proceeding relating to an assessment is subject to adjudication before the Tax Board or a competent court or any other authority under this Act, assessment in such matters may be passed within two years from the final adjudication of such proceedings. The limitation of two years shall be counted from the date of communication of the order of such final adjudication to the assessing authority.] [Added by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

28. Assessment in case of a casual trader.

(1)A casual trader shall immediately on completion of a transaction of sale or purchase, for which he is liable to pay tax, report to the assessing authority having jurisdiction with reference to the place of such transaction or to the Incharge of the nearest check-post or barrier, the amount of sale or purchase price and the tax payable thereon and shall deposit the amount of tax with such assessing authority or Incharge of the check-post or barrier within such time and in such manner as such authority or Incharge may direct.(2)Where a casual trader fails to make a report as required under sub-section (1), the assessing authority having jurisdiction or the Incharge of the nearest check-post or barrier may require such casual trader to make a report of the sale or purchase price and the tax due, failing which such assessing authority or Incharge of the check-post or barrier may assess to the best of its judgement the amount of tax due and direct the casual trader to pay the amount of tax within such time and in such manner as it may direct.(3)Where a casual trader fails to pay the tax as

directed by the assessing authority or the Incharge of the check-post or barrier under sub-section (1) or (2), the goods belonging to such casual trader shall be detained until the tax is paid or adequate security for payment of tax is furnished.(4)No order under sub-section (1) shall be passed after the expiry of one year from the date of making the report, and under sub-section (2) after the expiry of two years from the date of completion of the transaction.(5)The amount of tax payable by a casual trader under subsection (1) or (2) shall be deemed to be a demand payable by a registered dealer and all the provisions of recovery under this Act shall apply accordingly to such demand.(6)The assessing authority may authorise in writing any official subordinate to it to perform all or any of its functions to be performed under this section.(7)The assessing authority may, suo motu or on an application of the casual trader, filed within thirty days of the date of deposit or realisation of tax, review or revise any order passed or action taken by the subordinate official, authorised under sub-section (6).

29. Assessment in special cases.

(1)Minor and incapacitated person - In the case of any guardian, trustee or agent of any minor or other incapacitated person carrying on business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in the like manner and to the same extent as it would be leviable upon and recoverable from any other person, and all the provisions of this Act and the rules made thereunder shall apply accordingly.(2)Estate under Court of Wards or business managed by other agencies. - Where the estate of a dealer, whether complete or part thereof, is under the control of Court of Wards, or where the business of a dealer is managed by the Administrator, the Official Trustee, the Official Liquidator or Receiver or any Manager or Controller, appointed by him or under the orders of a court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator, Official Trustee, Official Liquidator or Receiver or Manager or Controller in the like manner and to the same extent as it would be leviable upon and recoverable from the dealer and all the provisions of this Act and the rules made thereunder shall apply accordingly.

30. Assessment of a dissolved firm.

- In the case of a dissolved partnership firm, assessment thereof under this Act shall be made in the same manner as if the firm had not been dissolved.

31. Rounding off of tax, interest and penalty.

(1)The amount of tax, interest, penalty or any other sum payable and the amount of refund due, under the provisions of this Act, shall be rounded off to the nearest multiple of ten rupees and, for this purpose, where such amount contains a part of ten rupees, if such part is five rupees or more, it shall be increased to ten rupees and if such part is less than five rupees, it shall be ignored.(2)Nothing contained in sub-section (1) shall apply to any collection by a dealer of any amount by way of tax in respect of any sale or purchase made by him of goods under this Act.

32. Want of form not to affect proceedings.

- Any notice, summons, assessment order, demand notice, order of attachment or any other order passed under this Act, which purports to be made in pursuance of any provision of this Act or the Rules, shall not be deemed to be void or voidable and shall not be quashed for want of the prescribed form, or to be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Act and the Rules.

33. Rectification of a mistake.

(1) With a view to rectifying any mistake apparent from the record, any officer appointed or any authority constituted under this Act may rectify suo motu or otherwise any order passed by him. Explanation. - A mistake apparent from the record shall include an order which was valid when it was made and is subsequently rendered invalid by an amendment of the law having retrospective operation or by a judgment of the Supreme Court, the Rajasthan High Court or the Rajasthan Tax Board. (2) No application for rectification shall be filed under sub-section (1) after the expiry of a period of three years from the date of the order sought to be rectified. (3) Where an application under sub-section (1) is [presented to the assessing authority] [Substituted 'presented to the assessing authority, appellate authority or Tax Board' by Rajasthan Act No. 3 of 2007, dated 10.4.2007.] and a receipt thereof is obtained, it shall be disposed of [within a period of six months] [Substituted 'within a period of one year' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.] from the date of presentation and where such application is not disposed of within the said period; the same shall be deemed to have been accepted: [Provided that the application pending before assessing authority on 1st April, 2016 shall be disposed of up to 30th September, 2016 or within one year from the date of presentation thereof, whichever is earlier.] [Added by Rajasthan Act No. 5 of 2016, dated 9.4.2016.] (4) No rectification under this section shall be made after the expiry of four years from the date of the order sought to be rectified. (5) An order of rectification which has the effect of increasing the liability of a dealer in any way, shall not, be made without affording him an opportunity of being heard.

34. Reopening of ex-parte assessment.

(1) Where an assessment has been made ex-parte under section 22 or [clause (b) of sub-section (2) of Section 24, clause (c) of sub-section (3) of Section 24, sub-section (4) of Section 24] [Substituted 'clause (b) of sub-section (2) of section 24' by Rajasthan Act No. 7 of 2009, dated 4.2.2009.] or section 25 or section 26, or section 27, the Deputy Commissioner (Administration) may, on the application of the dealer made within thirty days of the date of service of the notice of demand in consequence of such assessment along with such fee as may be prescribed, by an order direct the assessing authority or the officer authorised by the Commissioner as the case may be, to cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of law. (2) Before issuing direction under sub-section (1), the Deputy Commissioner (Administration) should be satisfied that the applicant dealer did not receive notice or summons issued to him under section 25 or section 26, or section 27 or that he was prevented by sufficient cause from complying

with any notice or summons issued to him for assessment.(3)Where the order for cancellation of the assessment under subsection (1) has been passed, the assessing authority or the officer authorised by the Commissioner as the case may be, shall make fresh assessment within sixty days from the communication of the order passed by the Deputy Commissioner (Administration) under sub-section (1).

35. Stay of proceeding.

- No civil court or any other authority shall stay assessment proceedings purported to be initiated or already initiated under this Act.

36. Determination of disputed questions.

(1)Where any question arises, otherwise than in proceedings before a court, or in any proceeding under section 22, 24, 25 and 26, whether for the purpose of this Act,-(a)any person is a dealer; or(b)any particular dealer is required to be registered; or(c)any transaction is a sale, and if so the sale price thereof; or(d)any tax is payable in respect of any particular sale or purchase or if tax is payable, the point and the rate thereof; or(e)any particular thing done to any goods amounts to or results in the manufacture of goods; or(f)any dealer is entitled to any particular amount of input tax credit,on being filing of the application in the prescribed manner, the Commissioner shall make an order determining such question.(2)Where any such question arises from any order already passed under this Act, no such question shall be entertained for determination under this section, but such question may be raised by the party concerned in the appeal against, or by way of revision of such order.(3)The Commissioner under sub-section (1) may direct that the determination shall not affect the liability of any person under this Act, in respect of any sale or purchase effected prior to the determination.(4)Where an order of the Commissioner passed in sub-section (1) is modified in any way in appeal or revision, the modified order shall be effective from the date of order passed in such appeal or revision.

37. Transfer of cases.

(1)A dealer may make an application on plain paper to the Commissioner to transfer any case under this Act from one officer or authority to other officer or authority on the following grounds, namely:- (a)Dispute of jurisdiction; or(b)Apprehension of miscarriage of justice; or(c)Business convenience.(2)In the face of cogent reasons adduced by a dealer in his application filed under sub-section (1), notwithstanding anything contained in section 35, the Commissioner may stay the proceeding of the case ex-parte for a period not exceeding one month and in no case beyond a period exceeding three months and such period of stay shall be excluded from the period of the time limit specified in respect of the disposal of such case.(3)The Commissioner may after due notice to the dealer, by order in writing transfer a case from one officer or authority to other officer or authority; however, no notice to the dealer shall be necessary where the transfer is from one officer or authority to other officer or authority, whose offices are situated in the same city, town or village.(4)Notwithstanding anything contained in sub-sections (1), (2) and (3), the Commissioner may, at any time, for administrative reasons, transfer any case or cases from one officer or authority

to other officer or authority, without issuing any notice to the dealer or dealers concerned. Explanation. - The word "case" in relation to any dealer under this section shall mean any proceeding pending under this Act on the date of the order made under sub-section (2) or which may have been completed on or before such date or which may commence after such date.

Chapter V

Tax Liability, Recovery and Refund

38. Liability for payment of tax or demand.

(1) The tax or the demand shall be payable by a dealer or a person on the basis of an assessment or an order passed, under this Act. Explanation I. - The interest, penalty, or any sum payable under this Act shall be deemed to be tax for the purpose of collection, recovery and for all matters ancillary or incidental thereto. Explanation II. - The demand shall include any amount payable by a person or a dealer under this Act or the rules. (2) The tax paid by a dealer or a person shall be adjusted against the tax determined as a result of an assessment or the amount held payable in pursuance of an order passed, under this Act and the balance of the amount shall be payable by such dealer or person within thirty days from the date of service of the notice, or within a period of less than thirty days, as may be determined by the Assessing Authority or auditor or any other authority authorised by the Commissioner in the special circumstances and for reasons to be recorded in writing. (3) In default of the payment of tax or demand payable under subsection (1) or sub-section (2), the amount of tax or demand shall be recoverable in accordance with the provisions of this Act including the provisions of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956) and the Revenue Recovery Act, 1890 (Central Act No. 1 of 1890). (4) Where a dealer or a person has filled an appeal to the Appellate Authority against an order passed by an assessing authority or any other officer, the said Appellate Authority may, after registering such appeal and after having heard the appellant and the assessing authority or officer or any representative thereof, stay the recovery of the disputed amount of tax or demand or any part thereof for a period of six months from the date of such order or till the disposal of the appeal, whichever is earlier, on the condition that the said dealer or the person furnishes sufficient security to the satisfaction of, the Assessing Authority or the officer, as the case may be, in such form and in such manner as may be prescribed. However, the appellate authority may for reasons to be recorded in writing continue such stay beyond the aforesaid period of six months for a further period not exceeding six months: [Provided that where an application for stay is not disposed of within a period of thirty days from its filing and the delay is not attributable to the applicant, the same shall be deemed to have been accepted subject to the condition that such dealer or person furnishes sufficient security to the satisfaction of the Assessing Authority or the officer, as the case may be, in such form and in such manner as may be prescribed: [Added by Rajasthan Act No. 13 of 2009, dated 11.8.2009.]] [Provided further that no security under this section shall be required to be furnished by a department of the Central Government or the State Government or a public sector undertaking, corporation or company owned or controlled by the Central Government or the State Government.] [Added by Rajasthan Act No. 15 of 2011, dated 11.4.2011.] (5) The assessing authority may, subject to such conditions and restrictions as may be prescribed, in respect of any particular dealer or person and for reasons to be recorded in writing, extend the date of such payment and

allow such dealer or person to pay any demand in installments on the condition that the said dealer or the person furnishes sufficient security to the satisfaction or assessing authority.(6)(a)Where the recovery of tax or demand or any part thereof is stayed under sub-section (4), the amount of such tax or demand ultimately found due shall be recoverable with interest as per provisions of this Act, and such interest shall be payable on such amount from the date the tax or demand first become due.(b)Where the payment of tax or demand is postponed by installments under sub-section (5), the dealer or the person shall be required to pay interest for the amount postponed and the period extended in accordance with the provisions of this Act.(7)[Notwithstanding anything contained in this Act the State Government may defer the recovery of demand payable by an industrial unit declared sick under the Sick Industrial Companies (Special Provisions) Act, 1985 as amended from time to time (Central Act No. 1 of 1986) to such extent, for such period and on such conditions with regard to the payment or rate of interest as may be deemed proper.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

39. Liability of a surety.

- The liability of a surety under this Act shall be co-extensive to the extent of the amount of security with that of the defaulting dealer and all the modes of recovery enforceable against the dealer shall be simultaneously enforceable against the surety.

40. Liability of the representatives of a deceased person.

(1)Where a person dies and his business devolves by virtue of his death upon any other person, such other person shall be liable all obligations and liabilities in respect of such business under this Act and he shall within thirty days of the development of such business apply for registration.(2)Where a person dies and his executor, administrator or other legal representative does not continue his business except for the purpose of winding it up, such executor, administrator or legal representative shall be assessed as if he were the dealer and shall be liable to pay out of the estate of the deceased person, to the extent to which the estate is capable of meeting the charge, the tax assessed or other demand payable under this Act.

41. Liability on dissolution, discontinuance or partition of business.

- Where any business carried on by a firm, an association of persons or a Hindu Undivided Family liable to pay tax, is dissolved or discontinued permanently or where such Hindu Undivided Family is partitioned-(a)such firm, association or family shall be liable to pay tax in respect of the turnover of the goods and other articles including plant and machinery of such firm, association or family as if there was no such dissolution, discontinuance or partition and all the provisions of this Act shall apply accordingly;(b)such firm, association or family, as the case may be, shall be liable to pay tax on the goods and other articles including plant and machinery allotted to any partner or member thereof as if the goods or other articles including plant and machinery had been sold to such partner or member unless he holds a certificate of registration or obtains it within a period of three months from the date of such allotment;(c)every person who was at the time of such dissolution, discontinuance or partition, partner or member of such firm, association or family and the legal

representative of any such person who is deceased, shall, in respect of the turnover of such firm, association or family, be jointly and severally liable to assessment and payment of tax or other sum, and all the provisions of this Act, so far as may be, shall apply to such assessment and the liability for payment of tax or other sum;(d)every person who obtains the whole or any part of the stock relating to the business of such firm, association of persons or Hindu Undivided Family, and gets himself registered within a period of three months from the date he obtains such stock, shall be liable to pay tax on the sale or purchase of the goods made by him with effect from the date of such dissolution, discontinuance or partition, as the case may be.

42. Liability on transfer of business.

(1)When the ownership of the business of a dealer liable to pay tax is entirely transferred in any manner, any tax or other sum payable in respect of such business and remaining unpaid at the time of the transfer, shall be payable by the transferee, as if he were the dealer liable to pay tax or other sum; and for the liability to tax accruing from the date of such transfer, he shall within thirty days of the transfer apply for registration, unless he already holds a certificate of registration.Explanation. - "Transfer of entire ownership of business" means,-(a)transfer of business assets, debits and credits and stocks in trade, input tax credit, if any; or(b)transfer of land, building and plant and machinery.(2)When a dealer liable to pay tax transfers the ownership of a part of his business, the transferor shall be liable to pay tax in respect of the stock of goods and other articles including plant and machinery transferred along with the part of his business which is not transferred, as if the goods and other articles including plant and machinery have been sold by him, unless the transferee holds a certificate of registration or obtains it within a period of three months from the date of such transfer.

43. Liability of principal and agent.

(1)When an agent sells any taxable goods on behalf of his principal, such agent and his principal shall both be jointly and severally liable to pay tax on such sales.(2)Notwithstanding that a principal may not be liable to tax on the sale or purchase of any goods made within the State for any reason, nevertheless his agent shall be liable to pay tax on the sale or purchase of goods in accordance with the provisions of this Act.

44. Liability of firms and partners.

(1)Notwithstanding anything contained in this Act, when any firm, existing or dissolved is liable to pay tax under this Act, such firm as well as each of the partners of such firm shall be jointly and severally liable to pay such tax.(2)When any partner retires from a firm before it is dissolved, he shall be liable to pay the tax, if any, remaining unpaid at the time of his retirement and also the tax, leviable up to the date of his retirement through it may be unassessed on the date.

45. Liability of Directors of a private company.

- Subject to the provisions of the Companies Act, 1956 (Central Act No. 1 of 1956), where any tax and other sums recoverable under this Act from any private company, whether existing or wound up or under liquidation, can not be recovered for any reason whatsoever, every person who was a director, at any time during the period for which the tax or other sums are due, shall be jointly and severally liable for the payment of such tax and other sums unless he proves to the satisfaction of the assessing authority that the non-payment of tax or other sums can not be attributed to any gross neglect, misfeasance or breach of duty on his part.

46. Liability in case of amalgamation of companies.

(1)When two or more companies are to be amalgamated by the order of a court or of the Central Government and the order is to take effect from the date earlier to the date of the order and any two or more of such companies have sold or purchased any goods to or from each other in the period commencing on the date from which the order is to take effect and ending on the date of the order, then such transactions of sale and purchase shall be included in the turnover of sales or of purchases of the respective companies and shall be assessed to tax accordingly.(2)Notwithstanding anything contained in the said order of amalgamation, for all of the purposes of this Act, the said two or more companies shall be treated as distinct companies for all periods up to the date of the said order and the registration certificates of the said companies shall be cancelled, where necessary, with effect from the date of said order.(3)Any tax or other sum found recoverable under this Act for the period prior to the operative date of amalgamation, from the company being amalgamated, shall be payable by the company formed after amalgamation.(4)Words and expressions used in this section, but not defined shall have the respective meanings assigned to them in the Companies Act, 1956 (Central Act No. 1 of 1956).

47. Liability under this Act to be the first charge.

- Notwithstanding anything to the contrary contained in any law for the time being in force, any amount of tax and any other sum payable by a dealer or any other person under this Act, shall be first charge on the property of such dealer or person.

48. Certain transfers to be void.

- Where during the pendency of any proceeding for the determination of any liability to tax, interest, penalty or other sum under this Act, if any dealer or a person against whom such proceeding is pending, creates a charge on, or parts with the possession by way of sale, mortgage, exchange, gift or any other mode of alienation whatsoever, of any of his assets in favour of any other person, such charge, transfer, gift or alienation shall be void as against any claim in respect of any tax, interest, penalty or other sum payable by such dealer or person, which arises as a result of the said proceeding, except when-(a)such dealer or person has no notice of such proceeding pending against him; and(b)such transfer is made for adequate valuable consideration.

49. General mode of recovery.

- Without prejudice to other provisions of this Act, where any tax or other sum payable by a dealer or a person under this Act is not paid in accordance with the provisions of this Act or the rules made or notifications issued thereunder, it shall be recoverable as an arrear of land revenue and the assessing authority or any other authority authorised by the Commissioner, shall be empowered to recover such tax or other sum by attachment and sale of movable or immovable property of such dealer or person and all the provisions of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956) read with the Rajasthan Land Revenue (Payments, Credits, Refunds and Recovery) Rules, 1958 shall mutatis mutandis apply.

50. Special mode of recovery.

(1) Notwithstanding anything contained in section 49 or any law or contract to the contrary, the assessing authority or any other authority authorised by the Commissioner may, at any time or from time to time by notice in writing, a copy of which shall be sent to the dealer at his last known address, require,-(a) any person from whom any amount is due or may become due to a dealer who has failed to pay due tax or other sum on demand by the assessing authority; or (b) any person who holds or may subsequently hold any money for or on account of such dealer, to pay into the Government Treasury or the Bank authorised to receive money on behalf of the State Government, in the manner specified in the notice issued under this section either forthwith or upon the money becoming due from him or being held by him, within the time specified in the notice (not being before the money becomes due or it is held), so much of the money as is sufficient to pay the amount due from the dealer in respect of the demand of tax and other sum under this Act, or the whole of the money when it is equal to or less than that demand. **Explanation.** - For the purpose of this sub-section, the amount due to a dealer or money held for or on account of a dealer by any person shall be computed after taking into account such claims, if any, as may have fallen legally due for payment by such dealer, to such person. (2) The authority issuing a notice under sub-section (1) may at any time, or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of this notice. (3) Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the dealer and the treasury receipt or the challan of the bank for such payment shall constitute a good and sufficient proof of discharge of the liability of such person to the extent of the amount specified in the receipt or the challan. (4) Any person, who discharges any liability by making payment to the dealer or otherwise, after service on him of the notice issued under sub-section (1), shall be personally liable to the State Government to the extent of the liability discharged or the amount of demand, whichever is less. (5) Any amount or money which a person is required to pay under sub-section (1) or for which he is personally liable to the State Government under sub-section (4) shall, if it remains unpaid, be recoverable in accordance with the provisions of this Act. (6) The provisions of this section shall be without prejudice to any action that may be taken for the recovery of the arrears of tax and other sum, if any, due from a dealer. **Explanation.** - For the purposes of this section dealer includes a person from whom any sum is recoverable under this Act.

51. Power to reduce or waive interest and penalty in certain cases.

(1)Notwithstanding anything contained in this Act, the Commissioner may, on an application made in this behalf by a dealer and after having got conducted such enquiry as he deems necessary and after recording his reasons in writing for so doing, reduce or waive, the amount of interest or penalty or both payable by such dealer under this Act, if he is satisfied that-(a)the dealer is under financial hardship and is not in position to make full payment of the demand; or(b)to do otherwise would cause genuine hardship to the dealer.(2)Every order made under this section shall be final and shall not be called in question by any civil court or any other authority.

51A. 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 Official Gazette, may reduce or waive any amount of [interest or penalty or late fee] [Substituted 'interest or penalty' by Rajasthan Act No. 5 of 2016, dated 9.4.2016.] payable for any period by any class of dealers, subject to such terms and conditions as may be specified in the notification.

51B. [Rebate of tax. [Inserted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

- Notwithstanding anything contained in this Act, if the State Government is of the opinion that it is expedient in the public interest so to do, it may, by notification in the Official Gazette, and subject to such conditions as may be specified therein, allow, whether prospectively or retrospectively, a rebate up to the full amount of tax to such dealers or class of dealers as may be specified in the notification.]

52. Power to write off demand.

- Where a demand against a dealer payable under this Act including the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) has been outstanding for more than ten years from the date it became due and such demand has been rendered irrecoverable for want of any kind of property for being attached and sold, without prejudice to the provisions of other law or rules providing for writing off of demands, such demand may be written off through an order in writing, in the manner prescribed-(a)by the Assistant Commercial Taxes Officer, if it does not exceed rupees ten thousand;(b)by the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, if it exceed rupees ten thousand but does not exceed rupees twenty five thousand;(c)by the Deputy Commissioner (Administration), if it exceeds rupees twenty five thousand but does not exceed rupees one lac;(d)by the Commissioner, if it exceeds rupees one lac but does not exceed rupees ten lacs; and(e)by the State Government, if it exceeds rupees ten lacs.

53. Refund.

(1) Where any amount is refundable to a dealer under the provisions of this Act, after having duly verified the fact of [deposit of such amount] [Substituted for the words 'deposit of such amount by him' vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18).], the assessing authority or the officer authorised by the Commissioner, shall in the prescribed manner refund to such dealer the amount to be refunded either by cash payment or by adjustment against the tax or other sum due in respect of any tax period.[Provided that in case of the dealer who files returns electronically and also opts for' quarterly assessment under sub-section (2) of section 23, refund may be made provisionally to the extent of fifty percent of the refundable amount subject to the condition of subsequent verification of the deposit of refundable amount.] [Added by Rajasthan Act No. 13 of 2009, dated 11.8.2009.](2) Notwithstanding anything contained in this Act, where a registered dealer files a return and claims refund on account of sales in the course of export outside the territory of India, the assessing authority or officer authorised by the Commissioner may require such dealer to furnish such documents as may be prescribed and after having been satisfied shall within thirty days from the date of such claim, grant the dealer a refund in cash.(3) Where an amount or tax is collected from any person who is not registered under this Act and such amount or tax is not found payable by him, or where an amount in lieu of tax for any works contract is deducted in any manner by an awarder from any bill or payment to a contractor, who is not liable to pay tax under this Act, the amount so collected or deducted shall be refunded in the prescribed manner by the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, in whose territorial jurisdiction such person or contractor ordinarily resides; and where such person or contractor does not reside in the State, then such refund shall be made by such officer as may be directed by the Commissioner.(3A) [Where any amount has been deposited wrongly or in excess, by a dealer and it is found that such amount is not payable or has been deposited in excess of the amount payable by the dealer for the tax period mentioned in the challan, the Commissioner or any officer as authorised by the Commissioner in this behalf shall direct the assessing authority to grant refund of the said amount in the manner as prescribed.] [Inserted by Rajasthan Act No. 5 of 2016, dated 9.4.2016.](4) [Where refund of any amount becomes due to a dealer, he shall be entitled to receive, in addition to the amount of refund, simple interest at such rate as may be notified by the State Government with effect from 1st April of the year immediately following the year to which it relates upto the date of payment: Provided that where the dealer has paid any amount of tax after the closing of the year and such amount is required to be refunded, no interest shall be payable for the period prior to the date of the deposit of such amount.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.](5) Notwithstanding anything contained in this section or in any other law for the time being in force, only the dealer or the person, who has actually suffered the incidence of tax or has paid the amount, can claim a refund and the burden of proving the incidence of tax so suffered or the amount so paid shall be on the dealer or the person claiming the refund.(6) [Where tax is collected on any official or personal purchase by Foreign Diplomatic Missions or their Diplomats or by UN Bodies or their Diplomats, it shall be refunded to such person or Mission or Bodies, as the case may be, within thirty days of the receipt of the application, by such officer as may be authorised by the State Government in this behalf by notification.] [Inserted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006,

54. Power to obtain security or withhold refund in certain cases.

- Where an order giving rise to refund is subject matter of an appeal, revision or other proceeding and such appeal, revision or other proceeding is contemplated or pending, and the officer concerned or the assessing authority for reasons to be recorded in writing is of the opinion that the grant of the refund is likely to adversely affect the State revenue, the said officer or the assessing authority may, with previous approval of the Commissioner, either obtain the security equal to the amount to be refunded to the dealer or the person or withhold the refund till such time as the Commissioner may determine.

Chapter VI

Interest, Penalties, Composition and Prosecution

55. Interest on failure to pay tax or other sum payable.

(1)Where any person or a dealer commits a default in making the payment of any amount of-(a)tax leviable or payable; or(b)any amount of tax, fee, penalty or interest assessed or determined; or(c)any other amount payable by him,within the specified time under the provisions of this Act or the rules made or notifications issued thereunder, he shall be liable to pay interest on such amount at such rate, as may be notified by the State Government from time to time, for the period commencing from the day immediately succeeding the date specified for such payment and ending with the day on which such payment is made.(2)Subject to the provisions of sub-section (2) of section 66, interest under sub-section (1) shall be calculated-(a)at the time of assessment under any section or in continuation of such assessment; and(b)on payment including the adjustment of a demand in full.(3)The liability to pay interest under the provisions of this section shall also arise for a period which is less than a month.(4)Where a dealer, registered under this Act, has wrongly availed input tax credit or has been granted an erroneous refund in manner, such dealer shall be liable to pay interest, at such rate as may be notified by the State Government from time to time, on the amount of wrongly availed credit or the amount of such refund as the case may be and such interest shall be calculated from the first day of the month succeeding the month in which the credit was wrongly availed or the refund was erroneously granted till the day on which such payment is made.

56. Penalty for not making application for registration.

- Where any person, has, without reasonable cause, failed to make an application to get himself registered as required under the provisions of this Act, within the time specified in the Act or prescribed in the rules, the assessing authority or the authority competent to grant him registration may direct that such person shall pay by way of penalty [a sum not exceeding one thousand rupees.]
[[Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following :-'a sum of

rupees two thousand for first thirty days and thereafter in case of continued default a further penalty of rupees twenty for every day of such default.'])]

57. Penalty for failure to furnish security or additional security.

- Where a dealer fails to furnish the initial security or the additional security as directed to be furnished under section 15 within the time specified therein, the authority competent to grant him registration or the assessing authority, as the case may be, may direct that such person shall pay by way of penalty [a sum not exceeding rupees two thousand and a further penalty of rupees twenty five for every day] [[Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following :-'a sum of rupees two thousand and a further penalty of rupees fifty for every day']] till the requisite security or additional security is furnished.

58. [Deleted by Rajasthan Act No. 15 of 2011, dated 11.4.2011.]

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58. [Penalty for failure to furnish return. [Substituted by Rajasthan Act No. 13 of 2009, dated 11.8.2009.]- Where the assessing authority or any other officer not below the rank of Assistant Commercial Taxes Officer as authorized by the Commissioner is satisfied that any dealer has, without reasonable cause, failed to furnished prescribed returns within the time allowed, he may direct that such dealer shall pay by way of penalty.-(i) in case the dealer is required to pay tax month under section 20, a sum equal to rupees one hundred per day for first fifteen days of such default and thereafter a sum equal to rupees five hundred per day for the period during which the default in furnishing such return continues, but not exceeding in the aggregate thirty percent of the tax so assessed: and(ii) in all other cases, a sum equal to rupees fifty per day subject to a maximum limit of rupees five thousand, for the period during which the default in furnishing of such return continues.]

59. Penalty for not maintaining or keeping accounts.

- Where any dealer does not maintain accounts, registers and documents as required under the provisions of sub-sections (1) and (2) of section 71, or does not keep his accounts, registers and documents at a place in accordance with the provisions of sub-sections (3) and (4) of section 71, the assessing authority or any other officer not below the rank of Assistant Commercial Taxes Officer as authorised by the Commissioner may direct that such person shall pay by way of penalty [a sum not exceeding rupees five thousand and in case of continuing default a further penalty of rupees fifty for every day of such continuance.] [[Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following :-'a sum of rupees five thousand and in case of continuing default a further penalty of one hundred rupees for every day of such continuance.']]

60. Forfeiture and penalty for unauthorised collection of tax.

(1)Where any person-(a)not being a registered dealer or being a registered dealer not liable to pay tax under this Act, collects any amount by way of tax; or(b)who being a registered dealer, collects any amount by way of tax in excess of the tax payable by him; or(c)who otherwise collects tax in contravention of any of the provisions of this Act,the assessing authority or any other officer, not below the rank of an Assistant Commercial Taxes Officer authorised by the Commissioner, shall by an order forfeit the amount so collected.(2)Where any person or dealer has collected any amount in the manner specified in sub-section (1), the assessing authority or any other officer not below the rank of an Assistant Commercial Taxes Officer authorised by the Commissioner, may direct such person or dealer to pay, in addition to the amount forfeited under sub-section (1), a penalty equal to double the amount of tax which has been so collected by him.

61. Penalty for avoidance or evasion of tax.

- [(1) Where any dealer has-(a)disclosed taxable turnover of sale of goods in any return furnished by him at a lower rate of tax than the rate of tax as specified under this Act or otherwise furnished inaccurate particulars deliberately in the return furnished by him; or(b)incorporated any transaction of sale or purchase in his accounts, registers or documents required to be maintained by him under this Act at a lower rate of tax than the rate of tax as specified under this Act; or(c)concealed any particulars from any return furnished by him; or(d)concealed any transactions of sale or purchase from his accounts, registers or documents required to be maintained by him under this Act; or(e)failed to get himself registered as required under Section 11 of this Act and has avoided tax; or(f)avoided or evaded tax in any other manner, the assessing authority or any officer not below the rank of an Assistant Commercial Taxes Officer as may be authorised by the Commissioner, after giving him a reasonable opportunity of being heard, by order in writing, impose upon him by way of penalty in addition to tax payable by him under this Act, a sum equal to two times the amount of-tax avoided or evaded.](2)Notwithstanding anything contained in sub-section (1), Where any dealer has availed input tax credit wrongly, the assessing authority or any other officer not below the rank of an Assistant Commercial Taxes Officer as may be authorised by the Commissioner shall reverse such credit of input tax and shall impose on such dealer-(a)in case such credit is availed on the basis of false or forged VAT invoices, a penalty equal to four times of the amount of such wrong credit; and(b)in other cases, a penalty equal to double the amount of such wrong credit.

62. Penalty for not furnishing statistics.

- Where any person or a dealer, has without reasonable cause failed to furnish within the time allowed, statistics or other information required to be furnished in pursuance of any direction given by any officer or authority appointed or constituted under this Act, the assessing authority or any officer not below the rank of an Assistant Commercial Taxes Officer as may be authorised by the Commissioner, may direct that such person or dealer [shall pay by way of penalty, a sum not exceeding rupees one thousand.] [[Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following :-'shall pay by way of penalty, a sum of rupees one thousand.']]

63. Penalty on awarders.

(1) Where an awarder of a works contract, fails to deduct the amount in lieu of tax from the bill of a contractor as prescribed, or after having deducted such amount from such bill does not deposit the same in the prescribed manner and time, he shall be liable to pay tax deducted by him and a penalty for each violation, [which may extend upto rupees one thousand in the case of non-deduction, and a penalty at the rate of two per cent per month on the amount so deducted] [[Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following :-'which shall be twenty per cent of the amount of tax required to be deducted in case of non- deduction, and a penalty at the rate of three per cent per month on the amount so deducted']] but not deposited for the period during which such default continues.(2) The assessing authority of the contractor concerned or any other officer not below the rank of an Assistant Commercial Taxes Officer as may be authorised by the Commissioner, shall be empowered to recover tax and impose penalty under sub-section (1).

64. Penalty for other violations.

- Where any person or a dealer-(i) fails to comply with a direction given by any officer or authority appointed or authorised or constituted under this Act; or(ii) violates any of the provisions of this Act or the rules made thereunder for which no specific penalty has been provided elsewhere under this Act or the rules. the assessing authority or any other officer not below the rank of an Assistant Commercial Taxes Officer as authorised by the Commissioner, may direct that such person or dealer [shall pay by way of penalty a sum not exceeding rupees two thousand, and in the case of a continuing default, a further penalty of rupees twenty five for every day of such continuance.] [[Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) (1-4-2006) for the following :-'shall pay by way of penalty, a sum of rupees two thousand, and in the case of a continuing default, a further penalty of rupees fifty for every day of such continuance.']]

65. Opportunity before imposition of penalty.

- No penalty under this Act shall be imposed unless a reasonable opportunity of being heard is afforded to the dealer or the person concerned.

66. Time limit for imposition of penalty or levy of interest.

(1) No order for imposing penalty shall be passed-(a) after expiry of two years from the end of the year in which the relevant assessment or rectification order is passed; and (b) if the assessment or rectification order is subject matter of appeal, revision or other proceeding, after expiry of two years from the end of the year in which the order in appeal, revision or other proceeding is passed.(2) (a) Subject to the provisions of clause (b) of sub-section (1), no order for levy of interest shall be passed-(i) after expiry of two years from the end of the year in which relevant assessment or rectification order is passed; and (ii) if the assessment or rectification order is the subject matter of

appeal, revision or other proceeding, after expiry of two years from the end of the year in which the order in appeal revision or other proceeding is passed.(b)No order for levy of interest in the case of recovery of demand shall be passed after expiry of two years from the end of the year in which such demand in full is recovered or adjusted or partly recovered and partly adjusted.Explanation. - In computing the period of limitation under this section, the period during which the proceeding for imposition of penalty or levy of interest remains stayed or restrained under the orders of any competent authority or court shall be excluded.

67. Prosecution for offences.

(1)Where any person-(a)though not registered under this Act, yet falsely represents that he is a registered dealer at the time of any sale or purchase made by him or at the time of making any statement or declaration before any officer or authority appointed or constituted under this Act; or(b)knowingly prepares or produces false accounts, sales and purchase invoices, VAT invoices, registers or documents; or knowingly furnishes false returns in relation to his business or makes a false disclosure or averment in any statement required to be recorded or in any declaration required to be filed under this Act or the rules or notifications; or(c)fraudulently avoids or evades tax or deliberately conceals his tax liability in any manner; or(d)fails to pay the amount of any demand notice and a period of not less than six months has elapsed since the receipt of the demand notice by him;Explanation. - An offence under this clause shall be deemed to be continuing offence until full payment is made; or(e)deliberately disregards a notice issued under sections 50 and 91; or(f)prevents or obstructs, in any manner, the competent officer under this Act, to enter, inspect and search the business place or any other place where the goods or the accounts, registers and other documents are believed to be kept, or prevents or obstructs such officer to seize the goods or the accounts, registers and documents; or(g)fails to stop the vehicle or carrier transporting the goods, of which he is the driver or otherwise Incharge, for being inspected in accordance with the provisions of this Act, or prevents or obstructs the inspection, of the goods or the vehicle or the carrier transporting the goods, by the Incharge of a check post or barrier or other officer empowered in this behalf to discharge his duties by the Commissioner; or(h)imports into or exports from the State of Rajasthan, any goods showing incorrect or fictitious names or addresses of consignors or consignees or incorrect details of goods or incorrect particulars in vouchers, way bills or goods receipts or other documents accompanying the goods while in movement; or(i)fraudulently avails wrong credit of input tax; or(j)aids or abets any person in the commission of any such offence as aforesaid, on a complaint being made against such person by the assessing authority or any other competent officer after having obtained [sanction from the Commissioner, he shall, on conviction by a Judicial Magistrate having jurisdiction,-(I)[for offences described under clauses (c) or (i) or offences where amount of demand notice exceeds rupees one crore under clause (d) be punishable with simple imprisonment for a term which may extend upto three years and also be liable to fine but the minimum sentence shall not be less than simple imprisonment of six months and fine of rupees five thousand; and(II)for other offences not covered under clause (I), be punishable with simple imprisonment for a term which may extend upto six months and also be liable to fine.]](2)Where an offence under this section is committed with regard to a business, every person, who was responsible for the conduct of the business at the time when the offence was committed or who was answerable for a legal lapse in any manner by his action or omission, shall be liable to be proceeded

against and punished under this section.(3)Without prejudice to the provisions contained in sub-section (2), where an offence under this section is committed by a firm or a company and it is found that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any partner of the firm of Chairperson-cum-Managing Director, Managing Director, Executive Director or Director of the Company, such partner, Chairperson-cum-Managing Director, Managing Director, Executive Director or Director, shall be liable to be proceeded against and punished under this section.(4)Any proceedings under this Act including the proceedings of assessment, rectification or recovery, other than the proceedings for imposition of penalty, shall be carried on without prejudice to any prosecution under this section.

68. Composition of offences.

(1)Where a person or a dealer is charged under this Act with the offence of avoidance or evasion of tax in any manner and at any time; he may make an application in the prescribed form and manner to the Deputy Commissioner (Administration) having jurisdiction, admitting his offence and making request therein for composition of the offence in lieu of penalty or prosecution.(2)The Deputy Commissioner (Administration) may, whether or not an assessment order under any section of this Act has been passed, accept from the person who made the application under sub-section (1), by way of composition of the offence in lieu of penalty or prosecution [a sum equal to] [Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) for the words 'a sum equal to one and a half times of'.] the amount of tax avoided or evaded.(3)[Notwithstanding anything contained in sub-sections (1) & (2) on an application by a person admitting the offence committed by him under sub-section (8) of section 75 or under sub-section (6) or (9) or (11) of section 76, the officer [authorised under sub-section (4) of section 75 or the officer authorised under sub- section (4) of section 76 or the Incharge of the check-post] [[Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following:-'(3) Notwithstanding anything contained in sub-section (1) and (2) on an application by a person admitting the offence committed by him under sub-section (8) of section 75 or sub-section (7) or (8) of section 76, the assessing authority, the officer authorized under sub-section (4) of section 75 or the officer empowered under sub-section (4) of section 76 or the Incharge of a check-post or barrier, as the case may be, may accept composition money from such person in lieu of penalty or prosecution, which shall be equal to the amount of four times of the tax leviable on the goods involved or twenty five per cent of the value of such goods, whichever is less.']], as the case may be, may accept composition money from such person in lieu of penalty or prosecution, which shall be,-(a)in case of offence committed under sub-section (8) of section 75 or sub-section 6) of section 76, equal to the amount of four times of the tax leviable on the goods involved or twenty five per cent of the value of such goods, whichever is less;(b)in case of offence committed by him under sub-section (9) of section 76, equal to fifteen percent of the value of the goods;(c)in case of offence committed under sub-section (11) of section 76, equal to twenty five percent of the value of such goods.](4)The composition of any offence in lieu of penalty or prosecution under sub-section (2), shall be without prejudice to the liability of the person or dealer, charged with the offence, to pay the tax with interest so avoided or evaded or wrongly credited by him.(5)On the payment of the amount of composition determined under sub-section (2) and (3), no further proceeding under the

provisions of this Act for imposition of penalty or launching of prosecution for the same offence, shall be initiated.(6)Notwithstanding anything contained in section 51, no amount of composition accepted and no amount of interest levied under this section, shall be waived or reduced by the Commissioner.(7)Notwithstanding anything contained in section 82, no appeal shall lie or subsist against an order of composition made under this Act.

69. Penalty or composition under this Act not to interfere with punishment under other law.

- Any penalty proceeding under this Act whether pending or completed or any composition of offence in lieu of penalty or prosecution, shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

70. Investigation of offences.

(1)Subject to such conditions as may be prescribed, the Commissioner may authorize either generally or in respect of a particular case or class of cases, any officer not below the rank of an Assistant Commercial Taxes Officer to investigate all or any of the offences punishable under this Act.(2)Every officer so authorised shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1973 (Central Act No. 2 of 1974) upon the Officer-Incharge of a Police Station for the investigation of a cognisable offences.

Chapter VII

Maintenance and Keeping of Accounts

71. Accounts to be maintained by a dealer.

(1)Every dealer liable to pay tax under this Act shall keep and maintain a true and correct account of his business activities in an intelligible form including the value and quantity of the goods received, manufactured, sold or otherwise disposed of or held in stock by him. However, the State Government may exempt, such class of dealers as may be notified, from the provisions of this sub-section.(2)Notwithstanding anything contained in sub-rule (1), the State Government, if deemed proper, may prescribe forms for maintaining accounts of sales and purchase of goods, stock of raw materials used and finished goods produced.(3)The accounts required to be maintained under sub-section (1) shall be kept by the dealer at the place(s) of business as recorded in his certificate of registration, and the stock book as referred to in sub-section (2) shall be kept at the place where manufacturing activity is carried on; however, final accounts, annual statements, registers and documents shall be kept at the principal place of business.(4)When a dealer has established branches at places in the State other than the principal place of business, the necessary accounts, registers and documents relating to the business activities being carried on at each branch shall, without prejudice to the provisions of sub-section (3), be kept by him at such branch.(5)The accounts, registers and other documents relating to a year, shall be preserved and kept by a dealer

for five years excluding the year to which they relate, and this period of five years shall be deemed to have been extended by such time until any pending proceeding referring thereto under this Act is finally disposed of.

72. Registered dealers to issue Vat invoice.

(1) A registered dealer, other than who opts for payment of tax under sub-section (2) of section 3 or section 5 shall issue for each sale, except the sale of exempted goods, made by him, a VAT invoice in such manner as may be prescribed. (2) Where any dealer, contravenes the provisions of sub-section (1), the assessing authority or the officer authorised by the Commissioner may, after giving such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty a sum equal to double the amount of tax leviable on the sale of goods in respect of which an invoice has not been issued.

73. Audit of accounts.

- [(1) Every registered dealer, other than the dealer who has opted for payment of tax under sub-Section (2) of Section 3 or under Section 5 or who files e-returns with prescribed documents or submits returns and documents in soft copy to the assessing authority or the officer authorised by the commissioner, shall, if his turnover [exceeds rupees one hundred lac] [Substituted by Rajasthan Act No. 11 of 2008, dated 3.4.2008.] in any year, get his accounts in respect of such year audited by an Accountant within the prescribed period from the end of that year and furnish within the prescribed period the report of such audit in the prescribed form duly signed and verified by such Accountant setting forth such particulars and certificates as may be prescribed.] [Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following :- 'sanction from the Deputy Commissioner (Administration) having jurisdiction, he shall, on conviction by a Judicial Magistrate having jurisdiction, be punishable with simple imprisonment which may extend to three years or with fine which may extend to rupees ten thousand or both. However, for the offences covered under clause (b), (c), (f), (g) and (i) he shall on conviction be punishable with a minimum sentence of simple imprisonment of twelve months but in appropriate cases the court may award a sentence less than twelve months.'][Explanation. - For the purposes of this section "Accountant" means-(i) a Chartered Accountant within the meaning of the "Chartered Accountants Act, 1949 (Central Act No. 38 of 1949); and (ii) a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 (Central Act No. 23 of 1959).](2) If any dealer liable to get his accounts audited under sub-section (1) fails to furnish a copy of such report within the time as aforesaid, the assessing authority or the officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner may, impose on him, in addition to any tax payable, a sum by way of penalty equal to one tenth per cent of the total turnover of that year or rupees one lac, whichever is less.

74. Dealer to declare the name of his business manager.

- Every dealer, who is liable to pay tax, shall furnish a declaration within such time and in such manner as may be prescribed, stating the name of the person or persons to be manager or managers

of his business for the purposes of this Act and also the name or names of person or persons authorised to receive notice and other documents under this Act on behalf of the dealer and such service on such person shall be binding on the dealer.

Chapter VIII

Inspection, Search, Seizure and Anti-Evasion Provisions

75. Power of entry, inspection and seizure of accounts and goods.

(1) An assessing authority or any officer not below the rank of Junior Commercial Taxes Officer authorised by the Commissioner in this behalf with such conditions and restrictions as may be specified by the Commissioner, shall have the power—(a) to inspect or survey the place of business of a dealer or any other place where it is believed by such authority or officer that business is being done or accounts are being kept by such dealer; (b) to direct such dealer to produce accounts, registers and documents relating to his business activities for examination; (c) to inspect the goods in the possession of the dealer or in the possession of anybody else on behalf of such dealer, wherever such goods are placed; (d) to make search of such place including the search of the person found there, where concealment of facts relating to business is suspected; (e) to break open the door of any premises or to break open any almirah, box, receptacle in which any goods, accounts, registers or documents of the dealer are suspected to be concealed, where access to such premises, almirah, box or receptacle is denied; (f) to record the statement of the dealer or his manager agent or servant or to take extracts from any record and to put identification marks on accounts, registers or documents and on any door, almirah, box or receptacle. Explanation. - There shall be a presumption in respect of goods, accounts, registers or documents, which are found at any place of business of a dealer during any inspection or search, that they relate to his business unless the contrary is proved by him. (2) The power under clauses (d) to (e) of sub-section (1) shall be exercised by the Junior Commercial taxes Officer in the presence of an authority not below the rank of Assistant Commercial Taxes Officer. (3) Where any accounts, registers or documents are produced before any assessing authority or any officer not below the rank of Assistant Commercial Taxes Officer in any proceeding under this Act, such authority or officer may, for reasons to be recorded in writing, impound and retain them in its custody for a period not exceeding six months, and shall give the dealer or any other person who has produced such accounts, registers or documents a receipt of the same. The dealer may obtain copy of such accounts, registers or documents on payment of copying fee as may be prescribed. However, such copy may not be given unless the dealer produces the remaining accounts, statements, registers and documents required to be maintained under the provisions of this Act or the rules made thereunder. (4) Where at the time of inspection, the assessing authority or any officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner in this behalf has reason to suspect that the dealer is attempting to avoid or evade tax or is concealing his tax liability in any manner, it may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as it may consider necessary and shall give the dealer or any other person from whose custody such accounts, registers or documents are seized a receipt of the same, and may retain the same in its custody for examination, enquiry, prosecution or other legal action for a period not exceeding six months. The dealer may obtain copy of the seized

record on payment of copying fee as may be prescribed. However, such copy may not be given unless the dealer produces the remaining accounts, statements, registers and documents required to be maintained under the provisions of this Act or the rules made thereunder.(5)The accounts, registers or documents impounded under subsection (3) or seized under sub-section (4) may be retained even beyond a period of six months and up to a maximum period of two years from the date of impounding or seizure, as the case may be, by such authority or officer, after having obtained permission in writing of the Commissioner or the Deputy Commissioner (Administration) authorised by the Commissioner.(6)The assessing authority or any other office not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner under sub-section (4) may seize any goods liable to tax, which are found in the possession of a dealer or in the possession of anybody else on behalf of such dealer and which are not accounted for in his accounts, registers or documents maintained in the course of his business; and a list of goods so seized shall be prepared by such authority or officer and a copy thereof shall be given to the dealer or any other person from whose custody such goods are seized.(7)Where it is not feasible to seize the accounts, registers or documents under sub-section (4) or the goods under sub-section (6), the assessing authority or the officer concerned may serve on the owner or the person who is in immediate possession or control thereof an order that he shall not remove, part with or otherwise deal with them except with the previous permission of such authority or officer, which may, after serving such order, take such steps as may be deemed necessary under the circumstances.(8)The assessing authority or the officer referred to in sub-section (6) may, after having given the dealer an opportunity of being heard and after having held such further enquiry as it may consider fit, impose on him, for the possession of goods not accounted for, whether seized or not under sub-section (6), [a penalty equal to five times of the tax leviable on such goods or thirty percent of the value of such goods, whichever is less] [Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the words 'a penalty equal to thirty per cent of the value of such goods'.] and such authority or officer may release the goods, if seized, on payment of the penalty imposed or on furnishing such security for the payment thereof as it may consider necessary.(9)The assessing authority or other officer as referred to in subsection (6) may require any person,-(a)who transports or holds in custody any goods of a dealer, to give any information in his possession in respect of such goods or to allow inspection thereof, as the case may be; and(b)who maintains or has in his possession any accounts, registers or documents relating to the business of a dealer, to produce such accounts, registers or documents for inspection.

76. Establishment of check post or barrier and inspection of goods while in movement.

(1)The Commissioner may, with a view to prevent or check avoidance or evasion of tax, by notification in the Official Gazette, direct the setting up of a check post or the erection of barrier or both, at such places as may be specified in the notification, and every officer or official who exercises his powers and discharges his duties at such check post or barrier by way of inspection of documents produced and goods being moved shall be its Incharge.(2)The owner or a person duly authorised by such owner or the driver or the person Incharge of a vehicle or carrier or of goods in movement shall-(a)stop the vehicle or carrier at every check post or barrier, and while entering and leaving the limits of the State bring and stop the vehicle at the nearest check post or barrier set up under

sub-section (1);(b)carry with him a goods vehicle record including "challans" and "bilties", invoices, prescribed declaration forms and bills of sale or despatch memos;(c)produce all the documents including prescribed declaration forms relating to the goods before the Incharge of the check post or barrier;(d)furnish all the information in his possession relating to the goods; and(e)allow the inspection of the goods by the Incharge of the check post or barrier or any other person authorised by such Incharge.Explanation. - For the purpose of this Chapter 'goods in movement' shall mean-(i)the goods which are in the possession or control of a transporting agency or person or other such bailee;(ii)the goods which are being carried in a vehicle or carrier belonging to the owner of such goods; and(iii)the goods which are being carried by a person.(3)The State Government may require by notification that the documents required to be furnished under sub-section (2), shall be furnished by means of such electronic devices, and be accompanied by such processing fee, as may be prescribed.(4)Where any goods are in movement within the territory of the State of Rajasthan, the assessing authority or [an officer authorised by the Commissioner] [Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006].] in this behalf may stop the vehicle or the carrier or the person carrying such goods, for inspection, at any place within his jurisdiction and the provisions of sub-section (2) shall mutatis mutandis apply.(5)Where any goods in movement, other than exempted goods, are without documents, or are not supported by documents as referred to in sub-section (2), or documents produced appears to be false or forged, the Incharge of the check post or barrier or [the officer authorized] [Substituted 'the officer empowered' by Rajasthan Act No. 3 of 2007, dated 10.4.2007.] under sub-section (4), may-(a)direct the owner or a person duly authorised by such owner or the driver or the person Incharge of the vehicle or carrier or of the goods not to part with the goods in any manner including by re-transporting or re-booking, till a verification is done or an enquiry is made, which shall not take more than seven days;(b)seize the goods for reasons to be recorded in writing and shall give a receipt of the goods to the person from whose possession or control they are seized;(c)release the goods seized under clause (b) to the owner of the goods or to a person duly authorised by such owner, during the course of the proceeding, if adequate security of the amount equal to the estimated value of the goods is furnished.(6)The incharge of the check post or barrier or [the officer authorised] [Substituted by Rajasthan Ordinance 5 of 2006, Published in Rajasthan Government Gazette, Extraordinary, Part 4(Kha), dated 28-12-2006, page 7, w.r.e.f. 1-4-2006, for the words 'the officer empowered'.] under sub-section (4), after having given the owner of the goods or person duly authorised in writing by such owner or person Incharge of the goods, a reasonable opportunity of being heard and after having held such enquiry as he may deem fit, shall impose on him for possession or movement of goods, whether seized or not, in violation of the provisions of [clause (b) of sub-section (2)] [Substituted 'clause (a) of sub-section (2)' by Rajasthan Act No. 3 of 2007, dated 10.4.2007.] or for submission of false or forged documents or declaration, a penalty equal to thirty percent of the value of such goods.(7)During the pendency of the proceeding under sub-section (6), if any person appears before the Incharge of the check post or barrier or [the officer authorised] [Substituted by Rajasthan Ordinance 5 of 2006, Published in Rajasthan Government Gazette, Extraordinary, Part 4(Kha), dated 28-12-2006, page 7, w.r.e.f. 1-4-2006, for the words 'the officer empowered'.] under sub-section (4) and prays for being impleaded as a party to the case on the ground of involvement of his interest therein, the said Incharge or the officer on being satisfied may permit him to be impleaded as a party to the case; and thereafter, all the provisions of this section shall mutatis mutandis apply to him.(8)The Incharge of

the check post or barrier or the officer or [the officer authorised] [Substituted by Rajasthan Ordinance 5 of 2006, Published in Rajasthan Government Gazette, Extraordinary, Part 4(Kha), dated 28-12-2006, page 7, w.r.e.f. 1-4-2006, for the words 'the officer empowered'.] under sub-section (4) may release the goods to the owner of the goods or to a person duly authorised by such owner, if seized and not already released under clause (b) of sub-section (5), on payment of the penalty imposed under sub-section (6) or on furnishing such security for the payment thereof, as such Incharge or officer may consider necessary.(9)Where the owner or a person duly authorised by such owner or the driver or the person Incharge of the vehicle or the carrier is found guilty for violation of the provisions of sub-section (2), the Incharge of the check post or barrier or the officer empowered under sub-section (4) may detain such vehicle or carrier and after affording an opportunity of being heard to such owner, driver or person, may impose a penalty equal to thirty per cent of the value of such goods.(10)The Incharge of the check post or barrier or [the officer authorised] [Substituted by Rajasthan Ordinance 5 of 2006, Published in Rajasthan Government Gazette, Extraordinary, Part 4(Kha), dated 28-12-2006, page 7, w.r.e.f. 1-4-2006, for the words 'the officer empowered'.] under sub-section (4) may release the vehicle or the carrier on the payment of the amount of penalty imposed under sub-section (9) or on furnishing such security as may be directed by such Incharge or Officer.(11)[Notwithstanding anything contained in this section, where the driver or the person Incharge of the vehicle or the carrier abstains from bringing or stopping the vehicle or carrier at the nearest check-post as provided under clause (a) of sub-section (2), the Incharge of the check-post or the officer empowered under sub-section (4) may detain such vehicle or carrier and, after affording an opportunity of being heard to the owner or a person duly authorised by such owner or the driver or the person Incharge of the vehicle or carrier, may impose a penalty equal to fifty percent of the value of such goods.] [Inserted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006].](12)[[Renumbered by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for '(11)'.] If a transporter fails to give information as required from him under clause (d) of sub-section (2) about the consignor, consignee or the goods within such time as may be specified or transports the goods [with false or forged documents] [Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for 'with forged documents'.], besides imposing the penalty under sub-section (6), it shall be presumed that the goods so transported have been sold in the State of Rajasthan by him and he shall be deemed to be a dealer for those goods under this Act.(13)[[Renumbered by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for '(11)'.] The provisions of this Act shall, for the purpose of levy, collection and assessment of tax, determination of interest, payment and recovery of tax and interest, appeal, review or revision, apply to the transporter deemed m be a dealer under [sub-section (12)] [Substituted 'sub-section (11)' by Rajasthan Act No. 3 of 2007, dated 10.4.2007].

77. Establishment of check-post on contract basis.

- [(1) Where the Commissioner is of the opinion that without establishing a departmental check-post, it is in the public interest to collect tax on contract basis in respect of all kinds of building stones, marble and granite in all their forms, gitti, bazari, all other goods specified under

clause (8) of section 2 and livestock at a particular check-post or for a specified area, he may, through a contract, permit a contractor to collect such tax at such check-post or for such area, at the rates as may be notified under the Act from time to time, in the manner and on such terms and conditions as may be prescribed, for a period not exceeding two years at a time.] [[Sub-section (1) is substituted by Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18). Before the substitution, the sub-section (1) was as under :-'(1) Where the State Government is of the opinion that without establishing a departmental check-post, it is in the public interest to collect tax on contract basis in respect of all kinds of building stones marble and granite in all their forms, gitti, bazari, all other goods specified under clause (8) of section 2 and livestock at a particular check-post or for a specified area, it may direct the Commissioner to collect such tax through a contract at such check-post or for such area, at the rates as may be notified under the Act from time to time in the manner and on such terms and conditions as may be specified, for a period not exceeding two years at a time.']]Explanation. - For the purposes of this section any transaction involving buying, supplying, distributing, carrying or otherwise disposal of the goods or the livestock referred to above, shall be construed to be sale.(2)[Notwithstanding any thing contrary contained in any contract under, sub-section (1), a contractor covered by sub-section (1) shall deposit the amount of-(i)tax collected; or(ii)the amount of contracted annual tax revenue,whichever is higher, subject to revision on account of any increase or decrease in the rate of tax or grant of exemption from tax, in such manner and within such time as may be prescribed, and all the provisions of this Act including the provisions of recovery and interest shall, so far as may be, apply to such contractor.(2A)Notwithstanding anything contained in any rule, judgment, order or any other instrument, the amount of tax payable in accordance with the provisions of sub-section (2) as amended by the Rajasthan Finance Act, 2009 (Act No. 13 of 2009), if not paid, shall be deposited to the State .Government within two months from the commencement of this Act.] [Substituted by Rajasthan Act No. 13 of 2009, dated 11.8.2009.](3)Where the period of a contract entered into sub-section (1) expires and no further contract is awarded, the same contract may be extended by the Commissioner, for a further period of three months or up to the date of the award of the next contract, whichever is earlier, and the extended period shall be governed by the terms and conditions of the original contract.(4)The contractor shall not collect tax on the goods under subsection (1) exceeding the amount of tax leviable thereon under the provisions of this Act.(5)Where a contractor violates the provisions of sub-section (4), the Commissioner or any officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner, shall after affording an opportunity of being heard, direct that such contractor shall pay by way of penalty, in addition to the amount of excess tax collected a sum equal to double the amount of excess tax collected by him or any other person on his behalf.(6)Where a contractor violates any of the terms or conditions of the contract, the Deputy Commissioner may after affording opportunity of being heard and recording reasons in writing, terminate the contract at any time and shall be empowered to recover the full amount of tax as stipulated under the contract from such contractor, as if such amount was a demand of tax under this Act.[Substituted by Rajasthan Act No. 7 of 2009, dated 4.2.2009.]

Section 77 substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006].Legislative Changes.- Section 77 substituted by Rajasthan Act 4 of 2006 [1-4-2006]. Before the substitution, the section was as

under;- "77. Establishment of check-post on contract basis.- (1) Where the Commissioner is of the view that without establishment of a departmental check-post, it is in the interest of the State to collect a fixed sum of tax on contract basis, in respect of goods notified under clause (8) of section 2 and livestock at a particular point or for a specified area, he may, through a contract, permit a contractor to collect such tax at such point or for such area, on such terms and conditions as may be specified by him, for a period not exceeding two years at a time.(2) A contractor covered by sub-section (1), shall deposit the fixed amount of tax subject to revision on account of any increase or decrease in the rate of tax or grant of exemption from tax, in such manner and within such time as may be fixed by the Commissioner, and all the provisions of this Act including the provisions of recovery and interest shall, so far as may be, apply to such contractor.(3) Where the period of a contract entered into under sub-section (1) expires and no further contract is awarded, the same contract may be extended for a further period of three months or upto the date of the award of the next contract, whichever is earlier, and the contractor shall accordingly deposit the proportionate amount of tax for such extended period, as directed by the Commissioner.(4) The contractor shall not collect tax on the goods under subsection (1) exceeding the amount of tax leviable thereon under the provisions of this Act.(5) Where a contractor violates the provisions of sub-section (4), the Commissioner or any officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner, shall after affording an opportunity of being heard, direct that such contractor shall pay by way of penalty, in addition to the amount of excess tax collected a sum equal to double the amount of excess tax collected by him or any other person on his behalf.(6) Where a contractor violates any of the terms or conditions of the contract, the Deputy Commissioner (Administration) with the prior approval of the Commissioner may, after recording reasons in writing, terminate the contract at any time and the full amount of contract, after adjusting the amount already deposited as stipulated under the contract, shall be recoverable from such contractor, as if such amount was a demand of tax under this Act and the provisions of recovery of demand shallmutatis mutandisapply.(7) Notwithstanding anything contained in this Act, the Commissioner may by notification direct that no registered dealer shall collect tax in such area and in respect of such goods as are referred to in sub-section (1)."

78. Transit of goods by road through the State and issue of transit pass.

(1)Where a vehicle or carrier coming from any place outside the State and bound for any place outside the State and carrying any goods bound for any place outside the State, passes through the State, the owner, the driver or the person incharge of such vehicle or carrier or goods shall obtain in such manner and on payment of such fee, as may be prescribed, a transit pass for such goods from the Incharge of the first check-post or barrier after his entry into the State and deliver it to the Incharge of the last check-post or barrier before his exit from the State.(2)In case of Transshipment of goods being transported under sub-section (1) the owner or driver or person incharge of such vehicle or carrier of such goods shall furnish such information to such authority and in such manner as may be prescribed.(3)Where such owner, driver or person incharge fails to deliver such transit pass in respect of any goods in accordance with the provisions of sub-section (1) or is found to have suppressed or given false particulars of any consignment of goods in his application for issue of transit pass, it shall be presumed that such goods have been sold within the State by the owner, the driver or the person incharge of the vehicle or the carrier or the goods and the Incharge of the check-post or barrier from where such transit pass was issued or an officer not below the rank of

Assistant Commercial Taxes Officer authorised by the Commissioner, after having afforded an opportunity of being heard to such owner, driver or person incharge shall make an order that notwithstanding anything contained in this Act, such owner, driver or person incharge shall pay tax on such sale together with the penalty equal to double the amount of such tax.(4)The system of transit pass as provided in sub-sections (1) and (3) shall come into force from such date and at such check-post or barrier as may be notified by the Commissioner from time to time.

79. Import of goods into the State or export of goods outside the State.

(1)Any registered dealer or any other person, who intends to import or bring any goods, or otherwise receives within the State of Rajasthan goods as may be notified by the State Government from outside the State, for sale, use, consumption or for other disposal in the State, shall, unless otherwise prescribed, obtain a prescribed declaration form from the prescribed authority, and shall cause it to be carried with the goods as part of the documents specified in sub-section (2) of section 76 and produce along with other documents before the Incharge of the entry check-post or barrier of the State or any other officer authorised by the Commissioner in this behalf.(2)Any registered dealer or any other person by whom any goods taxable within the State of Rajasthan are despatched from within the State to a place outside the State either in the course of inter-State trade or commerce or for sale outside the State, such registered dealer or other person shall, unless otherwise prescribed, furnish or cause to be furnished a prescribed declaration form obtained from the prescribed authority as part of the documents specified in sub-section (2) of section 76, before the Incharge of the exit check-post or barrier of the State or any other officer authorised by the Commissioner in this behalf.(3)The State Government may require by notification that the declaration forms required to be furnished under sub-sections (1) and (2) shall be furnished by means of such electronic devices, as may be prescribed.

80. Liability to [*] [Deleted 'obtain certificate and' by Rajasthan Act No. 15 of 2011, dated 11.4.2011.] furnish information by certain agents.**

- [(1) A clearing or forwarding agent who in the course of his business renders his service for booking or taking delivery of any consignment of goods liable to tax or handles any document of title relating to goods liable to tax, shall furnish information about his place of business to the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, in whose territorial jurisdiction he conducts his business, within such time, in such form and in such manner as may be prescribed.] [Substituted by Rajasthan Act No. 15 of 2011, dated 11.4.2011.](2)Every such clearing or forwarding agent shall furnish to the Assistant Commissioner or, the Commercial Taxes Officer, as the case may be, such particulars and information in such form and manner as may be prescribed.(3)Where any clearing or forwarding agent violates any of the provisions of sub-section (1) or sub-section (2), the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, after affording a reasonable opportunity of being heard, direct him to pay an amount by way of penalty,-(a)in case of violation of provisions of sub-section (1), not more than Rs. 2000/- and not less than Rs. 1000/-; and(b)in case of violation of provisions of sub-section (2), equal to the amount of tax leviable at the full rate on the value of the goods in respect of which violation has been made.

80A. [Liability of furnish information by certain persons. [Inserted by Act No. 6 of 2015, dated 1.4.2015.]

(1)Any person who -(i)effects sale or purchase within the State of Rajasthan, or places offer for sale or purchase so as to be accessible, visible or audible within the State of Rajasthan, through electronic media; or(ii)transported, receives for transportation or delivers goods in pursuance of sale or purchase effected within the State of Rajasthan through electronic media; or(iii)receives any account in connection with the goods sold or purchased within the State of Rajasthan through electronic media, whether for himself or on behalf of the seller or purchaser,shall furnish or cause to be furnished, such information, for such period, in such manner, and within such time, to such officer or authority, as may be notified by the commissioner.(2)Any Person who fails to furnish information within the period notified under sub-section (1) shall be liable to pay by way of penalty a sum not exceeding rupees one lac, and in case of a continuing default, a further penalty of rupees one thousand for every day of such continuance.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

81. Special provisions relating to under-billing.

(1)Where the assessing authority or an officer not below the rank of an Assistant Commercial Taxes Officer authorised by the Commissioner in this behalf, has reason to believe that the value of the goods shown in the sale or purchase bill, invoice or VAT invoice is less than the fair market price of such goods, he may seize the goods and shall conduct an enquiry to determine the actual market price of such goods and where, after such enquiry, he is satisfied that the price shown in the sale or purchase bill, invoice or VAT invoice is less than the market price, he may, after seeking approval of the concerned Deputy Commissioner (Administration), proceed to realise the amount of tax to be paid as per such approved market price of the goods, in addition to the tax already paid in respect of such goods, along with a penalty equal to the additional amount of tax so levied, from the owner or Incharge of such goods.(2)In case the owner or Incharge of such goods fails to deposit such amount within the specified time, the goods so seized shall be sold by auction and the additional amount so determined under sub-section (1), along with the expenses of auction, shall be realised out of such sale proceeds by the assessing authority or the said authorised officer.(3)The owner or Incharge of the goods shall be afforded a reasonable opportunity of being heard before initiating action under sub-section (1) or (2).

Chapter IX

Appeals and Revisions

82. Appeal to the appellate authority.

(1)Subject to the provisions of section 86, an appeal against any order of an Assistant Commissioner, a Commercial Taxes Officer, an Assistant Commercial Taxes Officer or Junior Commercial Taxes Officer or Incharge of a check-post or barrier shall lie to the appellate

authority.(2)The appeal shall be presented within sixty days of the date on which the order sought to be appealed against is communicated; but the appellate authority may admit an appeal even after the said period of sixty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period.(3)Notwithstanding anything contained in sub-section (4) of section 38, no appeal under this section shall be entertained unless it is accompanied by a satisfactory proof of the payment of tax and other amounts admitted by the appellant to be due from his or of such installment thereof as might have become payable and in case of an appeal from ex-parte assessment order, five percent of, and in other cases ten percent of the remaining demand over and above the admitted tax or other amounts.(4)Notwithstanding that an appeal has been preferred to the appellate authority, the tax or any other sum shall, subject to the provisions contained in sub-sections (4) and (5) of section 38, be paid in accordance with the order against which appeal has been preferred.(5)The appeal shall be in the prescribed form and shall be verified in the prescribed manner.(6)The following shall have the right to be heard at the hearing of the appeal,-(a)the appellant, either in person or by the authorised representative;(b)the authority or officer against whose order the appeal has been preferred either in person or by a representative.(7)The appellate authority may, before disposing of any appeal make such further enquiry as it thinks fit, or may direct the assessing authority or the officer against whose order appeal has been preferred to make further enquiry and report the result of the same to the appellate authority and in disposing of the appeal the said authority may,-(a)in the case of an order of assessment, interest or penalty,-(i)confirm, enhance, reduce or annul the assessment, interest or penalty; or(ii)set aside the order of assessment, interest or penalty and direct the assessing authority to pass fresh order after such further enquiry as may be directed; and(b)in the case of any other order, confirm, cancel, vary or remand such order.(8)The appellate authority shall send a copy of the order passed by it to the appellant, the assessing authority or such authority against whose order the appeal has been preferred, the Deputy Commissioner (Administration) concerned and the Commissioner.

83. Appeal to the Tax Board.

(1)An appeal shall lie to the Tax Board against-(a)[an order passed by the Commissioner under sub-section (2) of section 26, section 36, section 77 or section 85] [[Clause (a) Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following:-(a) an order passed by the Commissioner under sub-section (2) of section 26 or 36 or section 85'.]]; (b)[an order passed under the Act by the Deputy Commissioner (Administration);] [[Clause (b) Substituted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006] for the following:-(b) an order passed by the Deputy Commissioner (Administration) under sub-section (2) of section 26 or sub-section (1) of section 33; and'.]](c)an order passed by an appellate authority; and(d)[an order of the State Level Screening Committee or the District Level Screening Committee passed under the Incentive, Exemption or Deferment Schemes notified under section 8 or under sub-section (3) of section 20 of the Act.] [Inserted by Rajasthan Act 4 of 2006, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 31-3-2006, page 61(47) [1-4-2006].](2)Any person aggrieved by any order referred to in [X X X] [The words 'Clauses (a), (b) and (c) of' deleted vide Rajasthan Act 4 of 2007, Published in

Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18).] sub-section (1), may file an appeal before the Tax Board within ninety days of the date on which the order sought to be appealed against is communicated to him in writing.(3)Notwithstanding anything contained in sub-section (2), the Commissioner or a Deputy Commissioner (Administration) authorised specially or generally by the Commissioner may, if aggrieved by any order referred to in [X X X] [The words 'Clauses (a), (b) and (c) of' deleted vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18).] sub-section (1), direct any officer or Incharge of a check-post or barrier to file an appeal before the Tax Board and such officer or Incharge shall file such appeal under his signatures within one hundred and eighty days of the date on which the order sought to be appealed against is communicated in writing to the Commissioner or the Deputy Commissioner (Administration).(4)The respondent may, on receipt of notice that an appeal against an order referred to in sub-section (1) has been preferred by the appellant, notwithstanding that he may not have appealed against such order, within one hundred and twenty days in the case of an officer of the Commercial Taxes Department and within sixty days in the case of a dealer, of receipt of the notice, file a memorandum of cross-objections verified in the prescribed manner, against any part of the said referred order and such memorandum shall be disposed of by the Tax Board as if it were an appeal within the time specified in sub-section (2) or (3).(5)The Tax Board may admit an appeal or permit the filing of memorandum of cross-objections after the expiry of the limitation provided in sub-section (2), (3) and (4), if it is satisfied that there was sufficient cause for not presenting the same within that limitation.(6)An appeal to the Tax Board shall be made in the prescribed form and shall be verified in the prescribed manner.(7)The Tax Board, during the pendency of an appeal before it, shall not stay any proceeding but it may, on an application in writing from the dealer, stay the recovery of the disputed amount of tax or any other sum or any part thereof on the condition of furnishing adequate security to the satisfaction of the assessing authority or the officer authorised by the Commissioner in this behalf; and the amount found ultimately due shall be subject to interest from the date it became first due, in accordance with the provisions of this Act:[Provided that no security under this section shall be required to be furnished by a department of the Central Government or the State Government or a public sector undertaking, corporation or company owned or controlled by the Central Government or the State Government.] [Added by Rajasthan Act No. 15 of 2011, dated 11.4.2011.](8)Notwithstanding that an appeal against an order has been preferred to the Tax Board, the tax or any other sum shall be paid in accordance with the order against which appeal has been preferred, unless recovery of such tax or any other sum has been stayed by the Tax Board.(9)The Tax Board shall, with the previous sanction of the State Government, make, by notification in the Official Gazette, regulations consistent with the provisions of this Act and the rules made there under for regulating its own procedure and the procedure of the benches thereof in all matters arising out of the exercise of its powers or the discharge of its functions; however, until the regulations are made, the Tax Board shall, subject to the provisions of this Act and the rules made there under, have power to regulate its own procedure and the procedure of the benches thereof in all matters arising out of the exercise of its powers and discharge of its functions.(10)The Tax Board shall, after giving both the parties to the appeal an opportunity of being heard, pass such order thereon as it thinks fit and send a copy thereof to the appellant, the assessing authority, the authority whose order was appealed against and the Commissioner.

84. Revision to the High Court.

(1) Any dealer aggrieved by an order passed by the Tax Board under sub-section (10) of section 83 or under sub-section (1) of section 33, may, within ninety days from the date of service of such order, apply to the High Court in the prescribed form accompanied by the prescribed fee, for revision of such order on the ground that it involves a question of law. (2) The Commissioner may, if he feels aggrieved by any order passed by the Tax Board under sub-section (10) of section 83, or under sub-section (1) of section 33, direct any officer or Incharge of a check-post or barrier to apply to the High Court for revision of such order on the ground that it involves a question of law; and such officer or Incharge of a check-post or barrier shall make the application to the High Court within one hundred and eighty days of the date on which the order sought to be revised is communicated in writing to the Commissioner. (3) The application for revision under sub-section (1) or subsection (2) shall State the question of law involved in the order sought to be revised, and the High Court may formulate the question of law in any form or allow any other question of law to be raised. (4) The High Court shall after hearing the parties to the revision, decide the question of law Stated to it or formulated by it, and shall thereupon pass such order as is necessary to dispose of the case.

85. Revision by the Commissioner.

(1) The Commissioner may suo motu or otherwise, call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by Assistant Commissioner, Commercial Taxes Officer, Assistant Commercial Taxes Officer or Junior Commercial Taxes Officer or Incharge of a check-post or barrier is either erroneous, or prejudicial to the interest of the State revenue, he may, after having made or after having caused to be made such enquiry' as he considers necessary, and after having given to the dealer a reasonable opportunity of being heard, pass such order or issue such direction as he deems proper under the circumstances of the case. (2) No order or direction under sub-section (1) shall be passed or issued by the Commissioner if a period of five years has already elapsed from the date on which the order sought to be revised was passed.

86. No appeal or revision in certain cases.

- Notwithstanding anything contained in section 82, 83 and 84, no appeal or revision shall lie against,-(a) a notice or summons issued under this Act for the purpose of assessment or for any other purpose including for recording statements; or (b) a direction to maintain certain accounts or furnish certain information, statement, statistics or return; or (c) an order for impounding, seizure or retention of accounts, registers or documents; or (d) an interim order passed in assessment or other proceeding, subject however, it will be open to the party aggrieved to challenge such interim order in any appeal or revision preferred against the final order; (e) any guide-lines formulated, instructions issued, directions given or orders passed by the Commissioner under section 91.

Chapter X

Officers, Powers and Immunities

87. Persons appointed under this Act to be public servants.

- All the officers and officials, with whatever designation appointed or posted to discharge a duty under this Act, including the members of the Tax Board shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code (Central Act XLV of 1860).

88. Constitution of the Rajasthan Tax Board.

(1)The State Government shall constitute the Rajasthan Tax Board for the State consisting of a [Chairperson] [Substituted for the word 'Chairman' vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18).] and as many members as it thinks fit, to exercise the powers and to discharge the duties conferred on the said Tax Board by this Act or any other law.(2)The Tax Board shall, subject to any direction given by the State Government, sit at such place or places as it may deem fit.(3)The State Government shall prescribe the qualifications of persons who shall be eligible for appointment as [Chairperson] [Substituted for the word 'Chairman' vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18).] and member of the Tax Board, the method of their selection for appointment and conditions of their service.(4)The constitution of the Tax Board shall not be deemed to be invalid if any vacancy occurs or continues on account of death, resignation, retirement, transfer, expiry or termination of the appointment, or due to temporary absence of the [Chairperson] [Substituted for the word 'Chairman' vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18).] or of any member.

89. Indemnity.

- No suit, prosecution or other legal proceeding shall lie against any officer or official of the State Government for anything which is done or intended to be done under this Act or the rules made thereunder in good faith.

90. Bar to proceedings except as provided in this Act.

- No assessment made and no order passed by any officer appointed or authority constituted under this Act, shall be called into question, except as provided in this Act.

91. [General Powers of the Commissioner. [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

(1)The Commissioner may from time to time, issue such orders, instructions and directions to all officers and persons employed in the execution of this Act as he may deem fit for the administration of this Act, and all such officers and persons shall observe and follow such orders, instructions and directions of the Commissioner.(2)For the purposes of official use, the Commissioner may, by notice in any newspaper, or in such other manner as he deems proper, call upon all dealers or any class of

dealers or persons to furnish such information, statement or return as may be specified in the notice issued in this behalf.(3)No such orders, instructions, or directions shall be issued under sub-section (1) so as to interfere with the discretion of any appellate authority in the exercise of its appellate functions.(4)Without prejudice to the generality of the foregoing power, the Commissioner may, on his own motion or on an application by a registered dealer liable to pay tax under this Act, if he considers it necessary or expedient so to do, for the purpose of maintaining uniformity in the work of assessments and collection of revenue, clarify the rate of tax payable under this Act in respect of goods liable to tax under this Act, and all officers and persons employed in the execution of this Act shall observe and follow such clarification.(5)No such application under sub-section (4) shall be entertained unless it is accompanied by proof of payment of such fee, paid in such manner, as may be prescribed.]

92. Power to enforce evidence.

- Any officer not below the rank of Assistant Commercial Taxes Officer or the appellate authority or the Tax Board, while exercising powers or discharging duties under any of the provisions of this Act, shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Central Act No. V of 1908) when trying a suit, in respect of the following matters arising in any proceeding under this Act, namely:-(a)enforcing the attendance of any person and examining him on oath or affirmation;(b)compelling the production of documents; and(c)issuing commission for examination of witness,and the proceeding before the said officer or authority shall be deemed to be a judicial proceeding within the meaning of sections 193, 196 and 228 of the Indian Penal Code (Central Act XLV of 1860).

93. Power to seek assistance from police officer or other officer.

- An officer or official exercising the powers under this Act, may take the assistance of any police officer or other officer of the Government, and upon such request for assistance being made, the police officer or such other officer shall render necessary help in accordance with law.

94. Disclosure of information relating to a dealer.

(1)Where any information about the registration, returns and assessment or matters incidental thereto, of a dealer is require. -(a)by a court in connection with any proceeding before it; or(b)by a police officer in connection with any investigation of a case; or(c)by any Government department for any official purpose, the assessing authority or any other officer may furnish the information under his possession to such court, police officer or Government department.(2)Where any information as referred to in sub-section (1) is required by a person other than a court, a police officer or a Government department, such person shall make an application to the Commissioner in the prescribed manner and on payment of a prescribed fee, and the Commissioner may after he is satisfied that there are no considerations justifying its refusal, furnish or cause to be furnished the information to the applicant.

95. Automation.

(1)The State Government may, by notification in Official Gazette, provide that the provisions contained in the Information Technology Act, 2000 and the rules made and directions given thereunder, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates as are specified in the said notification, shall, in so far as they may, as far as feasible, apply to the procedures under this Act.(2)[Where any return, application, communication or intimation is submitted by a dealer or his business manager or by a person, electronically through the official website of the Commercial Taxes Department, such return, application, communication or intimation shall be deemed to be submitted by him, if the dealer or business manager or person has given his consent to use the website for e-filing in the prescribed manner:Provided that dealer or business manager or person, who has consented to use the official website of the Department shall not retract from or repudiate such e-documents submitted by him through the website.(3)Where any notice, communication or intimation is served on a dealer or his business manager or any person electronically through the official website of the Commercial Taxes Department, then, said notice, communication or intimation shall not be deemed to be invalid only on the ground that it is not personally signed or digitally signed or is not served properly.] [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]

Chapter XI

Miscellaneous Provisions

96. [~~Deleted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.~~

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96. Constitution of Tax Settlement Board.- (1) Notwithstanding anything contained in this Act, the State Government may, by notification in the Official Gazette, constitute a Tax Settlement Board consisting of a[Chairperson] [Substituted for the word 'Chairman' vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18).]and such other members, as it may deem fit, to resolve such disputes, as maybe prescribed, relating to outstanding demand of tax, or arrears of tax, interest or penalty payable under this Act; and such Board shall undertake to resolve the dispute whenever so requested by the dealer or person concerned.(2) The Tax Settlement Board shall have such powers and follow such procedure as may be prescribed.(3) The order of settlement passed by the Tax Settlement Board shall be final and shall not be called in question in any Civil Court or any other authority.

97. Court fees payable under this Act.

(1) Notwithstanding anything contained in any other law for the time being in force, all applications, appeals and other proceedings under this Act shall require court fee stamps of such value as may be prescribed. (2) The State Government, shall be exempted from court fee leviable under this Act and the rules made thereunder.

97A. [No refund etc. in case of retrospective exemption. [Inserted by Rajasthan Act No. 11 of 2008, dated 3.4.2008.]

- Notwithstanding anything contained in this Act. Where amendment in a Schedule results in exemption from tax or, otherwise tax is exempted under this Act, with retrospective effect, the amount charged or collected by a dealer till the date of such amendment or exemption-(i) shall be deposited with the State Government; and (ii) if already deposited, shall not be refunded, and any input tax credit availed in respect of such amount shall be reversed.]

97B. [Delegation of powers. [Inserted by Rajasthan Act No. 15 of 2011, dated 11.4.2011.]

- The State Government may, by notification in the Official Gazette, direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by an assessing authority under this Act may be exercised by such officer of the State Government, as may be specified in the notification.]

98. Power to remove difficulties.

(1) Where any difficulty arises in giving effect to the provisions of this Act, the State Government may, by notification make such orders not inconsistent with this Act, as may appear to be necessary or expedient for removing the difficulty. (2) No order under sub-section (1) shall be made after the expiration of three years from the date of commencement of this Act. (3) Every order made under sub-section (1) shall be laid before the House of the State Legislature.

99. 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 so 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 sessions in which they are so laid or in 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, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.

100. Repeal and savings.

(1)The Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995) shall stand repealed on and from the date of the commencement of this Act and the provisions of the Rajasthan General Clauses Act, [1955] [Substituted for the word '1995' vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18).] (Act No. 8 of [1955] [Substituted for the word '1995' vide Rajasthan Act 4 of 2007, Published in Rajasthan Government Gazette Extraordinary, Part IV-A, dated 10-4-2007, page 1(18).]) shall apply to such repeal.(2)Without prejudice to the generality of sub-section (1)-(a)anything done or any action taken including any appointment, notification, notice, order, rule or form made or issued, authorities or powers conferred, processes issued under the repealed Act shall be deemed to have been done or taken or issued under the provisions of this Act in so far as the same is not inconsistent with the provisions of this Act or rules made there under and shall continue to be in force accordingly unless and until superseded by any thing done or action taken under this Act.(b)any authorities or Board constituted under the repealed Act shall be deemed to have been constituted under the provisions of this Act.(c)the modified limitations or the newly introduced limitations provided in this Act shall apply prospectively and all events occurred and all issues arose prior the date of commencement of this Act, shall be governed by the limitations provided or the provisions contained in the repealed Act.

Schedule

Note. - Schedules I to VI are substituted by Amending Notification dated 31-3-2006, Published In Rajasthan Gazette, Extraordinary Part IV-C(II), dated 31-3-2006, page 555(4). After that State Government made several amendments in these schedules on different dates. The amended position of all the Schedules are given hereunder.

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(See sub-section (1) of section 8)As amended subsequently by the following notifications:-

1. Notification dated 11-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 13-4-2006, page 15(20) w.e.f. 1-4-2006;

2. Notification dated 11-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 20-4-2006, page 33(3);

3. Notification dated 28-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 29-4-2006, page 47(4);

4. Notification dated 1-6-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 1-6-2006, page 87(1); and

5. Notification dated 9-3-2007, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 9-3-2007, page 438.

Goods Exempt from Tax

S. No.	Description of Goods	Conditions, if any
1	<p data-bbox="288 459 304 485">2</p> <p data-bbox="288 506 1289 1640">Agricultural implements manually operated or animal driven or tractor or power driven, spare parts and accessories thereof, namely:-(a) Ordinary Agricultural implements: 1. Hand Hoe (Khurpa or Khurpi), 2. Spade; 3. Gandasa; 4. Pick i.e. khudali; 5. Axe; 6. Khanta; 7. Belcha; 8. Patela; 9. Hand-driven chaff cutters and their parts (except bolts, nuts and springs); 10. Sickle; 11. Beguri; 12. Hand-wheel hoe; 13. Horticultural tools like budding, grafting knife, secteur, pruning shear or hook, hedge shear; sprinkler, rake; 14. Sprayer, duster and sprayer-cum-duster; 15. Soil injector; 16. Jandra; 17. Wheel barrow; 18. Winnowing fan or winnower; 19. Dibbler; 20. Puddler; 21. Fertilizer seed broadcaster; 22. Maize Sheller; 23. Groundnut decorticator; 24. Manure or seed screen; 25. Flame gun; 26. Seed grader; 27. Tassla includes Ghamela, Tagari and Parat, made of ferrous metal; 27A. Crowbar (sabbal); 28. Tangli; 29. Sprayer; 30. Parts and accessories specific to the sprinkler system and drip irrigation system including pipes which are used exclusively for sprinkler and drip system (but not used for ordinary works as carriage pipes). (b) Animal driven agricultural implements; 1. Plough including disc-plough; 2. Teeth of the plough; 3. Harrow; 4. Cultivator; 5. Seed drill, fertilizer drill, seed-cum-fertilizer drill; 5. Tiller with or without seeding attachment; 17. Land-leveller or scoop; 8. Chaff cutters and their parts (except bolts, nuts and springs); 9. Axles and rims of animal-driven vehicles; 10. Persian wheel and spare parts; 11. Roller; 12. Yoke; 13. Planter; 14. Plank or float; 15. Ridger; 16. Ditcher; 17. Bund former; 18. Thrasher or palla; 19. Transplanter; 20. Reaper; 21. Mower; 22. Sugar cane crusher; 23. Cane juice boiling pan and grating; 24. Cart. (c) Tractor or power driven Agricultural Implements: 1. Thrasher 2. Chaff Cutters and their parts (except bolts, nuts and springs); 3. Winnowing; 4. Disc. Plough; 5. Cultivator; 6. Harrow 7. Tillers with or without seeding attachments; 18. Seed drills; 9. Land levelers; 10. Trolley of tractor.</p> <p data-bbox="288 1654 1289 1766">Aids and implements used by handicapped persons/Artificial Hearing Aids, Artificial Limbs, Audiometer, Braille writer, Braille Typewriter, Braille Shorthand Writer, Braille frame, Braille Instrument, Braille Thermometer,</p> <p data-bbox="288 1780 1289 1927">2. Braille Lactometer, Braille Barometer, Braille printing machine, Braille paper, Braille books, Braille slate and Braille watch, Crutches and calipers for disabled persons, Speech trainer, Tricycle used by disabled persons. Wheeled chair used by disabled persons.</p>	3

3. Aquatic feed, poultry feed and cattle feed, including grass, hay and straw, gwar churi, gwar churi, gwarkorma, supplement and husk of cereals and pulses, bran of wheat, concentrates and additives and de-oiled cake.
4. Betal leaves.
5. Books and periodicals and journals, including maps charts and globe.
6. Charcoal.
7. Coarse grains namely maize, jowar, bajra and flour thereof.
8. Condoms and contraceptives.
9. Cotton & silk yarn in hank.
10. Charkha, Amber Charkha, Handlooms and their parts and accessories, Handlooms fabrics and Gandhi Topi, All Khadi garments/goods and made ups.
11. Curd, Lussi, Butter milk and separated milk.
12. Electrical energy.
13. Earthen pot.
14. Fire wood except Casuarina and Eucalyptus timber; Gobar ke kande and solid briquettes made of agricultural waste.
15. Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder.
16. Fresh plants, saplings and fresh flowers including mahua flowers.
17. Flashnet and Fishnet fabrics, fish seeds, prawn/shrimp seeds.
18. Fresh vegetables and fruits.
19. Garlic, ginger, dried vegetables e.g. kair, sangari but excluding chilies, when not sold in sealed containers.
20. All types of hangies (except those made from precious metals) lac, its dana and products, chapadi, bairja and glass chattons.
21. Human Blood & blood plasma.
22. Indigenous handmade musical instruments, components and parts thereof.
23. Kumkum, Bindi, Alta & Sindur, mahawar, mehendi, leaves and its powder, kajal, surma, hair pins, hair bank, sari clip (other than that of precious metals), rubberband, safety pin, Chutla.
24. National flag.
26. Organic manure.
27. Non-judicial stamp paper sold by Government Treasuries, postal items like envelope, postcard etc. sold by Government rupee note & cheques.
28. Raw wool and waste thereof.
29. Semen including frozen semen.
30. Slate and slate pencils.
31. Silk worm laying cocoon & raw silk.

32. Tender green coconut and watery coconut.
33. Taddy, Neera and Acark.
34. Bread (branded or otherwise) Excluding pizzabread.
35. Salt (branded or otherwise)
36. Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water and water sold in container.
37. Pappad, Bari and Mangori.
38. Goods taken under customs bond for re-export after manufacturing or otherwise.
39. Textile and fabric on which additional excise duty was leviable but exempted by the Government of India.
40. Tobacco on which additional excise duty was leviable but exempted by the Government of India.
41. Sugar on which additional excise duty was leviable but exempted by the Government of India.
42. Kirpan.
43. Prasadam by religious institutions including mishri, makhana, batasha as part of prasad, panchamritam, namakatti and vibhuti.
44. Rakhi and Sacred thereof, commonly known as yagyopavit, harmala (mala made of cotton/silk/zari yarn), mod, turra, kalangi, embroidery and zari articles, that is to say, imi, zari, kasab, salama, dabka, chumki, gota, sitara, naqsi, kora, glass bead, badla and mangalsutra.
45. Religious pictures not for use as calendar, religious pictured tiles, Panchang, and Idols of deities made of stone or marble.
46. Chalk stick, Takhti and unbranded school bags upto Rs. 200/-.
47. Idols made of clay or plaster of paris and Clay lamps.
48. Muddhas made of sarkanda, moonj, ban and its rope and basket, phool buhari jhadoo and Unbranded broom sticks.
49. Puffed rice, commonly known as Chira, parched rice, commonly known as kheer, kheer, murmura, poha and a parched gram and makki ka poha.
50. Husk including groundnut.
51. Leaf plates and cups-pressed or stitched.
52. Kites manja and charkhi.
53. Kuttu, singhara, rajgira including atta thereof, sunwakhya and sabudana.
54. Loban, dhoop, hand made agarbatti, deepak, pujaki ghanti, puja ka chopda, shankh, roli and moli.
55. Handicrafts including blue pottery and puppets.
56. Seeds of grass vegetables and flowers, truthfully labeled seeds and seeds certified by the certification agency under the seeds act, 1966 (54 of 1966), when sold in seal bags or containers.

57. Rajasthani audio/video music cassettes including CD and DVD.
58. Rubber/plastic/rexine footwear having, maximum retail price less than Rs. 200 per pair provided that the MRP is indelible marked or embossed on the footwear itself and Deshi Jootiyan.
59. Razai up to Rs. 750/- and Razai Cover up to Rs.150/- per item.
60. Marble and other stone slurry, sludge and flyash.
- 60-A. Asbestos cement sheets and bricks having contents of fly ash 25% or more by weight.
61. Country liquor, Indian made Foreign Liquor and Beer.
62. Cottonseed oil cake.
63. Old jute bags and old HDPE bags.
64. Handmade soap.
65. Toys upto Rs. 300/- per item but excluding all kinds of electronic toys.
66. Blood bags.
67. Mica.
68. Pillow cover up to Rs. 25/- per item.
69. Articles of marble up to Rs. 300/- per item.
70. Niwar made of cotton.
71. Saree fall.
72. Not found
73. bura and mishri.
- 74-77. Not found
78. Ratanjyot
79. Crude bio-diesel and 100% bio-diesel (B100)
80. Helmet
81. Unstitched bed sheet
82. Woven label tapes, elastic nylon/fabric tapes and laces

Subject to the condition of entry in Registration Certificate of the selling dealer.

Subject to the condition of entry in Registration Certificate of the selling dealer.

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II

[See sub-section (3) of section 8]As amended subsequently by the following notifications:-

1. Notification dated 25-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 28-4-2006, page 43(3) w.e.f. 1-4-2006;

2. Notification dated 28-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 29-4-2006, page 47(1) w.e.f. 1-4-2006;

3.

Notification dated 29-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 1-5-2006, page 51(1) w.e.f. 1-4-2006;

4. Notification dated 11-9-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 13-9-2006, page 175(3); and

5. Notification dated 9-3-2007, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 9-3-2007, page 439.

Exemption to Persons or Class of Persons

S.No.	Category of person/Persons	Conditions, if any
1	2	3
1.	United Nations Organisation and its constituent agencies.	
2.	Foreign Diplomatic Missions and their Diplomats.	
3.	Aviation turbine fuel to any Airlines establishing 'HUB'in the State.	One year from the date of commencement of HUB.
4-6.	Not found	
7.	Food Corporation of India.	
8.	Rajasthan Rajya Vidyut Utpadan Ltd., RajasthanRajya Vidyut Prasaran Ltd., Ajmer Vidyut Vitaran Nigam Ltd.,Jaipur Vidyut Vitaran Nigam Ltd., Jodhpur Vidyut Vitaran NigamLtd.	
9.	The dealers who were eligible and were grantedbenefit of exemption from payment of tax for specified period orfor specified amount linked with investment, under notificationsissued under the Rajasthan Sales Tax Act, 1994 (Act No. 22 of1995), which were in force on March	

31,2006.

- 10-14. Not found
Dealer of person who carried or causes to be carried through vehicle or
15. carrier goods liable to pay tax under sub-section (1) of section 6 of the Act.
16. Registered dealers dealing in used motor vehicles.
17-18. Not found
19. Self Help Group
20. Manufacturers of asbestos cement sheets and bricks.

III

[See section 4] As amended subsequently by the following notifications:-

1. Notification dated 11-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 13-4-2006, page 15(5);

2. Notification dated 1-6-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 1-6-2006, page 87(3);

3. Notification dated 9-3-2007, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 9-3-2007, page 439.

Goods Taxable at 1%

S.No.	Description of Goods	Rate of Tax %	Conditions, if any
1	2	3	4
1.	Bullion	1	
2.	Jewellery, ornaments and articles made of Gold, silver, platinum and other precious metals and alloys thereof, with or without precious or semi precious stones including diamonds, work of gold or silver.	1	
3.	Precious and semi-precious gems and stones, synthetic gems and stones (including Kharad), pearls (whether real or cultured), agate and diamond.	1	
4.	All types of pulses whether whole, split or broken form including besan thereof.	1	up to 31-3-2008

IV

[See section 4]

1. Notification dated 11-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 13-4-2006, page 15(5);

2. Notification dated 19-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 20-4-2006, page 33(5).

3. Notification dated 28-4-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 29-4-2006, page 47(6);

4. Notification dated 1-6-2006, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 1-6-2006, page 87(3);

5. Notification dated 9-3-2007, Published in Rajasthan Gazette, Extraordinary Part IV (C), dated 9-3-2007, page 440.

Goods Taxable at 4%

S.No.	Description of Goods	Rate of Tax %	Conditions, if any
1	2	3	4
1.	Agriculture implements other than mentioned in Schedule-1.	4	-
2.	All equipments for communications such as, private branch exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX) and components and part thereof.	4	-
3.	All intangible goods like copyright, patent, REP license etc.	4	-
4.	All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic.	4	-
5.	All metal castings and manhole covers made of cast iron casting.	1	-
6.	All types of yarn other than cotton and silk yarn in hank	4	-

	andsewing thread and waste.		
7.	All utensils including pressure cookers/pans and cutlery butexcluding utensils made of precious metals.	4	-
8.	Animal shoe nails.	4	-
9.	Apalam, vadam and vathal.	4	-
10.	Arecanut power and betel nut.	4	-
11.	Article made of rolled gold and imitation jewellery.	4	-
12.	Atukulu.	4	-
13.	Bamboo.	4	-
14.	Bamboo matting.	4	-
15.	Bearing and its components.	4	-
16.	Bet sheet, pillow cover (excluding pillow cover up to Rs.25./- per item) and other textile made-ups.	4	-
17. [[Added by Notification No. S.O. 142-A, dated 28.8.2014 (w.e.f. 14.7.2014)]	Dhaniya whole form	2.0	Any amount of tax charged or collected over and above 2 percent, shall also be deposited with the State Government and already deposited tax shall not be refunded.]
18.	Beehive.	4	-
19.	Beltings.	4	-
20.	Bicycles, tricycles, cycle rickshaws and parts, components,accessories, tyres and tubes thereof.	4	-
21.	Bio-fertilizers and Micronutrients also plant growth promotersand regulators, herbicides, redenticide, insecticide, weedicideetc.	4	-
22.	Bitumen.	4	-
23.	Bone meal.	4	-
24.	Buckets made of iron and steel, aluminum, plastic or othermaterials (except precious materials).	4	-
25.	Bukhari.	4	-
26.	Candles.	4	-
27.	Capital goods means plant and machinery including parts andaccessories thereof.	4	-
28.	Centrifugal, mono-bloc, diesel engine up to 10H.page and submersible pump sets including	4	-

	hose-collar,hose-socket, hose- connector, hose-clip, hose-nipple, foot-valveand delta starter for water handling and parts thereof.		
29.	Chemical fertilizers and pesticides.	4	-
30.	Chiken Products.	4	-
31.	Clay including fireclay, fine china clay, ball clay.	4	-
32.	Coal tar.	4	-
33.	Coconut fibre.	4	-
34.	Coconut in shell and separated kernel of coconut other thankopra.	4	-
35.	Coffee beans and seeds, cocoa pod and beans, green tea leafand chicory.	4	-
36.	Coir and Coir products excluding coir mattresses.	4	-
37.	Comba.	4	-
38.	Computer stationery	4	-
39.	Cotton and cotton waste.	4	-
40.	Crucibles.	4	-
41.	Cups, glasses, plates, forks and spoons made of paper, plasticor thermocol.	4	-
42.	Declared goods as specified in 14 of the central Sales TaxAct, 1956.	4	-
43.	Drugs and medicines including vaccines, syringeand dressings medicated ointment produced under drugs licence,light liquid paraffin of IP grade.	4	-
44.	Edible oils and all types of oil cake but excluding cottonseed oilcake.	4	-
45.	Electrodes.	4	-
46.	[Omitted vide Notification dated 11-4-2006]	4	-
47.	[Omitted vide Notification dated 28-4-2006]	4	-
48.	Feeding bottles, nipples.	4	-
49.	Ferrous and non-ferrous metals and alloys, non-metals, such asaluminum, copper, zinc and extrusions of those.	4	-
50.	Fibres of all types and fiber waste.	4	-
51.	Flour, atta, Maida, suji, besan etc.	4	-
52.	Fly ash.	4	-
53.	Fried grams.	4	-
54.	Gabba.	4	-
55.	Gur, juggery, and edible variety of rab gur.	4	-
56.	Gypsum in all its forms.	4	-

57.	Hand pumps and spare parts and fittings.	4	-
58.	Hand made safety matches.	4	-
59.	Ha wan samagri including sambrani.	4	-
60.	Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower.	4	-
61.	Honey.	4	-
62.	Hose pipe and fittings thereof.	4	-
63.	Hosiery goods.	4	-
64.	Bran of cereals except wheat.	4	-
65.	L.T. products and specified in Part-A of this Schedule.	4	-
66.	Ice.	4	-
67.	Incense sticks commonly known as agarbatti, dhupkathi or dhupbati.	4	-
68.	Industrial cables (High voltage cables including PVC cables for voltage exceeding 1000 volts, XLPE Cables, jelly filled cables, optical fibre cables).	4	-
69.	Industrial Inputs as specified in Part-B of this Schedule.	4	-
70.	Insulators.	4	-
71.	Kangri.	4	-
72.	Katha.	4	-
73.	Kerosene oil sold through PDS.	4	-
74.	Kerosene lamp/hurricane lantern, kerosene wick stove, kerosene pressure stove, petro-max pressure lamp, glass chimney and petro-max gas mantle and accessories and parts thereof.	4	-
75.	Khandasari.	4	-
76.	Khoya/Khoa.	4	-
77.	Knitting wool.	4	-
78.	Lai.	4	-
79.	Lac and chapadi.	4	-
80.	Lignits.	4	-
81.	Lime, Lime stone, clinker and dolomite.	4	-
82.	Linear Alkyl benzene, L.A.B. Sul-phonic Acid, Alfa Olufin Sulphonate.	4	-
83.	Loi.	4	-
84.	Mat locally known as madur, made wholly or principally of cyperus corymbosus known as gola mathi, madurkathi or eyperus.	4	-
85.		4	-

	Mat sticks and reed obtainable from Cyperus Kathi, mutha or Cyperus Malacensis.		
86.	Medical equipment/devices and implants.	4	-
87.	Mekhla Chaddar.	4	-
88.	Plastic footwear including moulded plastic footwear, hawaichappals and straps thereof.	4	-
89.	Murmuralu, pelalu, atukulu.	4	-
90.	Niwar excluding cotton Niwar.	4	-
91.	Non-mechanised boats.	4	-
92.	Nuts, bolts, screws, fasteners, Fitting for doors, window and furniture including (1) Hinges-butt, piano, narrow, tee, handles for locks, furniture handles, furniture knobs, drawer channel, furniture fitting, furniture hinges, furniture catchers, (2) nails, revets, cuter pins, staples, panel pins, blue cut taks, hob nails, (3) chains of all kinds, (4) all kinds of metal sections, including slotted angles, shelves and accessories, (5) rods, rails, channels and curtain fittings, (6) tower bolts, handles, alldrops, window stay, gate hook, doorstopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers, haspe, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders, springs, magic eyes, trolley wheels, pulleys and holdfasts, (7) wire brushes, (8) wire mesh, metal mesh, wire netting and barbed wire.	4	-
93.	Oil seeds.	4	-
94.	Ores and minerals excluding (i) all kinds of building stones (ii) marble and (iii) granite in all their forms.	4	-
95.	Packing Material.	4	-
96.	Paddy, rice, wheat and pulses in whole grain, split or broken form	4	-
97.	Paper of all kinds including newsprints, all kinds of stationery goods, all types of exercise book, graph book, laboratory note book, paper board and waste thereof.	4	-
98.	Pattu.	4	-
99.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and PVC pipes and their fittings.	4	-
100.	Pizza bread.	4	-
101.	Plantain leaves.	4	-
102.	Plastic granules, plastic power, master batches and scrap.	4	-

103.	Porridge, 4	-
104.	Printed materials including diary, calendar etc.	4 -
105.	Printing ink excluding tonner and cartridges but includingaluminum plate, graphic art film, plaster film.	4 -
106.	Processed or preserved vegetables and fruitsincluding fruit jam, jelly, pickle, fruit squash, paste, fruitdrink and fruit juice (whether in sealed containers orotherwise).	4 -
107.	Processed or preserved vegetables and fruitincluding fruit jam, jelly, pickle, fruit squash, paste, fruitdrink and fruit juice (whether in sealed containers orotherwise), sharbat and thandai.	4 -
108.	Pulp of hamboe, wood and paper.	4 -
109.	Quandakari.	4 -
110.	Rail coaches, engines and wagens and parts thereof.	4 -
111.	Rattan, reed (in Malayalam).	4 -
112. [
[Substituted by		
Notification	Ready-made garments.	5-5 -]
No. S.O. 27,		
dated		
24.5.2016.]		
113.	Renewable energy devices and spare parts.	4 -
114.	Rice bran.	4 -
115.	River sand excluding bajari.	4 -
116.	Sabai grass and rope.	4 -
117.	Safety matches.	4 -
118.	Sattu.	4 -
119.	Sewing machines, its parts and accessories.	4 -
120.	Ship and other water vessels.	4 -
121.	Silk fabric excluding handloom silk fabric, not covered underSchedule I.	4 -
122.	Sirali, bageshi, barroo, date, leaves, baskets, handmadesooma, germa, made only of bamboo.	4 -
123.	Skimmed milk powder and UHT milk.	4 -
124.	Solvent oil other than organic solvent oil.	4 -
125.	Spectacles parts and components thereof, contact lens cleaner.	4 -
126. [Unmixed spices inculding turmeric, dry chillies, methi,	5]
[Substituted by	ajwain, suwa, amchoor, asaliya, kathodi, hing	
Notification	(Asfoetida) and sonth in all their forms (whether loose or	

No. S.O. 142, in packages) excluding items specifically mentioned in
dated any other Schedule.
28.8.2014
(w.e.f.
14.7.2014).]

127.	Sports goods excluding apparels and footwear.	4	-
128.	Stainless Steel sheets.	4	-
129.	Starch and sage.	4	-
130.	Sugar not covered under Schedule I.	4	-
131.	Sweetmeat (Deshi) and unbranded namkins included dried potatochips.	4	-
132.	Tamarind, tamarind seed and powder.	4	-
133.	Tapioca.	4	-
134.	Tea.	4	-
135.	Textile and fabrics not covered under Schedule I.	4	-
136.	Tobacco not covered under Schedule 1	4	-
137.	Tools.	4	-
138.	Toys excluding electronic toys,	4	-
139.	Tractors including parts, accessories and tyre-tube thereof.	4	-
140.	Transformers.	4	-
141.	Transmission towers.	4	-
142.	Umbrella, garden umbrella and parts thereof.	4	-
143.	Unprocessed green leaves of tea.	4	-
144.	Used cars.	4	-
145.	Vanaspati (Hydrogenated Vegetable Oil) and Deshi Ghee.	4	-
146.	Vegetable oil including gingili oil and bran oil.	4	-
146A.	Waste paper (raddi), empty bottles, broken glasses and plasticwaste.	4	-
147.	Wet dates.	4	-
148.	Willow vicker.	4	-
149.	Wooden crates.	4	-
150.	Writing Ink.	4	-
151.	Writing Instruments, geometry, boxes, colour boxes, crayonsand pencil sharpeners.	4	-
152.	Gulkand and gulabjal.	4	-
153.	Kirana items namely kala namak, sendha namak,coconut powder, edible gond, isabgoal husk, rai,	4	-

	postdana, magajof all kinds, saffron, silver vark, kaluanji, saji and dryfruits.		
154.	Unbranded bakery products including cookies but excluding cakes and pastries; confectionery excluding chocolates.	4	-
155.	Hydraulic excavators (earth Moving and mining machinery), mobile cranes and hydraulic dumpers.	4	-
156.	Box, kothi, sandook, peti, milk cane, bhagona made from Ironsheet; weight and measures, tawa, kadai, tai, sigri, chimta, imamdasta, jhar and chalani.	4	-
157.	Ropes made of natural fibres.	4	-
158.	Namda, felt, nov-woven fabrics and its products.	4	-
159.	Unbranded household plastic goods, namely comb, jug, soapcase, mug, photo-frames, chakla, belan, patta chhalani, lunch box, pencil box, bottles, trays, tokaras including baskets, mats, basins, tubs and drums provided that per item price does not exceed rupees two hundred.	4	-
160.	Textiles screen design.	4	-
161.	Not found		-
162.	Not found		-
163.	Sugar candy made of sugar and glucose but excluding coco.	4	-
164.	Pollution control equipments and parts thereof.	4	-
165.	Digestive tablet, churan, powders and liquids.	4	-

Part-A [See S. No. of 65 of Schedule IV] Goods Under Category of it Products.

S.No.	Description of Goods	Rate of Tax %
1	2	3
1.	Word processing machines, Electronic typewriters.	4
2.	Electronic calculators.	4
3.	Computer system and peripherals, computer printers and electronic diaries.	4
4.	D.C. Micromotors, Stepper motors of an output not exceeding 37.5 watts.	4
5.	Uninterrupted power supply (UPS).	4
6.	Permanent magnets and articles intended to become permanent magnet (ferrites).	4
7.	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and tele communication apparatus for carriage-current systems or for digital line systems; video phones.	4
8.	Microphones, multimedia speakers, headphones, earphones and combines microphones/speaker sets.	4
9.	Telephone answering machines.	4

10.	Prepared unrecorded media for sound recording or similar recording of other phenomena including (Compact Disc (CD) and Digital Versatile Disc. (DVD).	4
11.	I.T. software on any media.	4
12.	Transmission apparatus other than apparatus for radio broadcasting or TV broadcasting. Transmission apparatus incorporating reception apparatus, cellular telephones.	4
13.	Radio communication receivers, Radio Pagers.	4
14.	Aerials and antennas.	4
15.	LCD Panels, LED panels.	4
16.	Electrical capacitors fixed, variable or adjustable (pre-set).	4
17.	Electrical resistors (including rheostats and potentiometers) other than heating resistors.	4
18.	Printed Circuits.	4
19.	Switches, Connectors and Relay for up to 5 amps at voltage not exceeding 250 volts, electronic fuses.	4
20.	Data/Graphic Display Tubes other than TV Picture tubes.	4
21.	Diodes, transistors & similar semi-conductor device, photo sensitive semi conductor devices, including photovoltaic cells whether or not assembled in modules or made-up into panels; light emitting diodes; mounted piezo-electric crystals.	4
22.	Electronic Integrated Circuits and Micro assemblies.	4
23.	Signal Generators.	4
24.	Optical fibre cables and joining kits and joining materials thereof.	4
25.	Optical fibre and optical fibre bundles and joining kits and joining materials thereof.	4
26.	Liquid Crystal Devices, flat panel display devices.	4
27.	Cathode Ray Oscilloscopes, Spectrum analysers, Cross talk meters gain measuring instruments, distortion factor meters, psophometres, network and logic analysers and Signal analysers.	4
28.	Parts of 1 to 27 above.	4

Part-B (See S. No. 69 of Schedule IV) Goods Under Category of Industrial Inputs

S.No.	Description of Goods	Rate of Tax %
1	2	3
1.	Animal (including fish) fats, oils, crude, refined or purified.	4
2.	Glycerol, Crude glycerol of waters and glycerol lyes.	4
3.	Vegetable wax (other than triglycerides) bees wax, other insect waxes an supermaceti, whether or not refined or coloured.	4
4.	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas.	4

5.	Liquid glucose (non-medicinal), Dextrose Syrup.	4
6.	Denatured ethyl alcohol of any strength.	4
7.	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with manganese content of 20% or more, calculated on dry weight.	4
8.	Copper ores and concentrates.	4
9.	Nickel ores and concentrates.	4
10.	Cobalt ores and concentrates.	4
11.	Aluminum ores and concentrates.	4
12.	Lead ores and concentrates	4
13.	Zinc ores and concentrates.	4
14.	Tin ores and concentrates.	4
15.	Chromium ores and concentrates.	4
16.	Tungsten ores and concentrates.	4
17.	Uranium or thorium ores and concentrates.	4
18.	Molybdenum ores and concentrates.	4
19.	Titanium ores and concentrates.	4
20.	Niobium, Tantalum, Vanadium or zirconium ores and concentrates.	4
21.	Precious metal ores and concentrates.	4
22.	Other ores and concentrates.	4
23.	Granulated slag (slag sand) from the manufacture of iron or steel.	4
24.	Benzole.	4
25.	Toluole.	4
26.	Xvlole.	4
27.	Napthalene.	4
28.	Phenols.	4
29.	Creosol oils.	4
30.	Normal paraffin.	4
31.	Butadine.	4
32.	Fluorine, Chlorine, Bromine and Iodine.	4
33.	Sulphur, sublimed or precipitated, colloidal Sulphur.	4
34.	Carbon (carbon black & other forms of carbon not elsewhere specified or included).	4
35.	Hydrogen, rare gases other than non-metals.	4
[35-A. [Inserted by Notification No. S.O. 238, dated 27.1.2015 (w.e.f. 1.4.2006).]		
	Carbon dioxide	5]

36.	Alkali or alkaline earth metals, rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed, mercury.	4
37.	Hydrogen chloride (hydrochloric acid), chlorosulphuric acid.	4
38.	Sulphuric acid and anhydrides thereof, Oleum.	4
39.	Nitric acid, Sulphonitric acids.	4
40.	Diphosphorous pentoxide, phosphoric acid and polyphosphoric acids.	4
41.	Oxides of boron, boric acids.	4
42.	Halides and halide oxides of non-metals.	4
43.	Sulphides of non-metals, commercial phosphorus trisulphide.	4
44.	Ammonia, anhydrous or aqueous solution.	4
45.	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) peroxides of sodium or potassium.	4
46.	Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of Strontium or Barium.	4
47.	Aluminum Hydroxide.	4
48.	Chromium oxides and hydroxides.	4
49.	Manganese oxides.	4
50.	Iron oxides and hydroxides.	4
51.	Cobalt oxides and hydroxides commercial cobalt oxides.	4
52.	Titanium oxides.	4
53.	Lead oxides, Red lead and Orange lead.	4
54.	Hydrazine & hydroxylamine and their inorganic salts other inorganic bases, other metal oxides, hydroxides and peroxides.	4
55.	Fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.	4
56.	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides.	4
57.	Bleach liquid, Bleaching powder, sodium hypochlorides.	4
58.	Chlorates and perchlorates, Bromates and Perbromates, Iodates and periodates.	4
59.	Sulphides, Polysulphides.	4
60.	Dithionites and sulfoxylates.	4
61.	Sulphites, thiosulphates.	4
62.	Sodium sulfates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Ferrous sulphate, Copper sulphate, Ammonium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate.	4
63.	Nitrites and Nitrates.	4
64.		4

	Phosphinates (Hypophosphites), Phosphinates (Phosphates); and polyphosphates.	
65.	Carbonates, perxocarbonates (percarbonates), commercial ammonium carbonates containing ammonium carbonate.	4
66.	Cyanides, cyanide oxides and complex cyanides.	4
67.	Fulminates, cyanates and thiocyanates.	4
68.	Silicates, commercial alkali metal silicates or sodium silicates, sodium metasilicates of Potassium, Magnesium Trisilicate.	4
69.	Borates, peroxoborates (perborates).	4
70.	Sodium bichromate.	4
71.	Sodium dichromate.	4
72.	Potassium dichromate.	4
73.	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) & their compounds.	4
74.	Isotopes other than those mentioned at Serial No. 73 above and compounds inorganic or organic of such isotopes.	4
75.	Compounds, inorganic or organic of rare earth metals, yttrium or of scandium or of mixtures of these metals.	4
76.	Hydrogen peroxide.	4
77.	Phosphides, whether or not chemically defined excluding ferrophosphorus.	4
78.	Silicon carbides.	4
79.	Calcium carbides.	4
80.	Ethylene, Propylene.	4
81.	Cyclic Hydrocarbons.	4
82.	Halogenated derivatives of Hydrocarbons.	4
83.	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons whether or not halogenated.	4
84.	Methanol.	4
85.	Di-Ethylene Glycol, Mono-Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.	4
86.	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	4
87.	Halogenated, sulphonated nitrated or nitrosated derivatives of phenols or phenol alcohols.	4
88.	Ethers, ether alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) & their halogenated.	4
89.	Expoxides, epoxy alcohols, epoxy phenols & epoxy ethers, with a three	4

	membered ring and their halogenated sulphonated.	
90.	Ethylene Oxide.	4
91.	Acetals and hemiacetals, whether or not with other oxygenfunction and their halogenated, sulphonated, nitrated nitrosated.	4
92.	Aldehydes whether or not with other oxygen function, cyclicpolymers of aldehydes, Paraformaldehyde.	4
93.	Halogenated, sulphonated, nitrated or nitrosated derivativesof products of Serial No. 92 above.	4
94.	Saturated acyclic monocarboxylic acids and their anhydrides,halides, peroxides and peroxyacids, their halogenated,sulphonated.	4
95.	Unsaturated acyclic monocarboxylic acids, cyclicmonocarboxylic acids, their anhydrides, halides, peroxides andperoxyacids.	4
96.	Polycarboxylic acids, their anhydrides, halides, peroxides andperoxyacids, their halogenated, sulphonated, nitrated derivities.	4
97.	Carboxylic acids with additional oxygen fuction and theiranhydrides, halides, peroxides and peroxyacid their halogenated.	4
98.	Phosphoric ester and their salts, including lac-tophosphates,their halogenated, sulphonated nitrated or nitrostatedderivatives.	4
99.	Esters of other inorganic acids (excluding easter of hydrogenhalides) and their salts, their halogenated sulphonated nitrated.	4
100.	Amine-function compounds.	4
101.	Oxygen-function amino-compounds.	4
102.	Quaternary ammonium salts and hydroxides, lecithins and otherphosphoaminolipids.	4
103.	Carboxyamide-function compounds, amide-function compounds ofcarbonic acid.	4
104.	Carboxyamide-function compounds including saccharin and itssalts and imine function compounds.	4
105.	Nitrile-function compounds.	4
106.	Diazo-Azo- or azoxy-compounds.	4
107.	Organic derivatives of hydrazine or of hydroxylamine.	4
108.	Organo-sulphur compounds.	4
109.	Ethylene Diamine Tetra Acetic Acid, Nitrille Tri-acetic acidand their derivatives.	4
110.	Heterocyclic compounds with oxygen hetroatom(s) only.	4
111.	Heterocyclic compounds with nitrogen hetroatom(s) only.	4
112.	Nucleic acids and their salts, other heterocyclic compounds.	4
113.	Sulphonamides.	4
114.	Glycosides, natural or reproduced by synthesis and theirsalts, ethers,	4

	esters and other derivatives.	
115.	Vegetable alkaloids natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	4
116.	Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives, excluding catechu or gambiar.	4
117.	Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural excluding catechu or gambiar.	4
118.	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black) excluding catechu or gambiar.	4
119.	Synthetic organic colouring matter whether or not chemically defined, preparations based on synthetic organic colouring matter, excluding catechu or gambiar.	4
120.	Colour lakes and preparation based on colour lakes.	4
121.	Master Batches, other colouring matter including ultra marine blue.	4
122.	Textile Finishing agents, Textile Printing Binder-PVC Copolymer. Textile Non-woven binder-PVA copolymer. Lamination emulsion-PVA copolymer. Packaging emulsion-PVA copolymer. Sticker Emulsion-PVA copolymer-Binder for water based paint-PVA copolymer.	4
123.	Prepared pigments and all their derivatives.	4
124.	Glass frit and other glass in the form of powder granules or flakes.	4
125.	Prepared driers.	4
126.	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels), stamping foils.	4
127.	Casein, Caseinates and other casein derivatives casein glues.	4
128.	Enzymes, prepared enzymes not elsewhere specified or included.	4
129.	Artificial graphite, colloidal or semi-colloidal graphite, preparation based on graphite or other carbon in the form of pastes.	4
130.	Activated Carbon, Activated natural mineral products, animal black, including spent animal black.	4
131.	Residual lyes from manufacturing of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonate.	4
132.	Gums and turpentine oil.	4
133.	Rosin and resin acids and derivatives, thereof, resin spirit and rosin oils, run gums.	4
134.	Wood tar, wood tar oils wood creosote, wood naphtha vegetable pitch, brewer's pitch and similar preparation based on resin acid.	4
135.		4

	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products & preparations of a kind used in the textile, papers, leather or like industries.	
136.	Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included, antioxidant preparations and other compounds stabilizers for rubber and for plastics.	4
137.	Reducers and blanket wash/roller wash used in the printing industry.	4
138.	Reaction initiators, reaction accelerators and catalytic preparations not elsewhere specified or included.	4
139.	Mixed alkyl benzenes & mixed alkyl naphthalenes.	4
140.	Chemical elements doped for use in electronics in the form of discs, wafers or similar forms, chemical compounds doped for use in electronics.	4
141.	Industrial monocarboxylic fatty acids, acid oils from refining, industrial fatty alcohols.	4
142.	Retarders used in the printing industry.	4
143.	LLDPE/LDPE	4
144.	HDPE.	4
145.	Polymers of propylene in primary forms.	4
146.	PVC (Poly Vinyl Chloride).	4
147.	Acrylic polymers in primary forms.	4
148.	Polyacetals, other poly ethers and epoxide resin, in primary forms, polycarbonates, alkyd resins, polyalkylesters & polyesters.	4
149.	Polyethylene Terephthalate chips.	4
150.	Polymides in primary forms.	4
151.	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms.	4
152.	Silicons in primary forms.	4
153.	Petroleum resins, coumarone-indene resins, polyperpenes, polysulphides, polysulphones.	4
154.	Cellulose and its chemical derivatives & cellulose ethers, not elsewhere specified in primary forms.	4
155.	Natural polymers (for example, alginic acid) and modified natural polymers for example, hardened proteins, chemicals).	4
156.	Ion-exchangers based on polymers in primary forms.	4
157.	Self-adhesive plates, sheets, film, strip of plastics whether or not in rolls.	4
158.	Thermocol.	4
159.	Flexible plain films	4

160.	Articles for packing of goods of plastics namely crates, containers, carboy, bottles, jars, jerry cans, stoppers, lids, caps, but not including insulated wares and such other items used at the time of sale for the convenience of the customers including carry bags.	4
161.	Natural rubber, balata gutta percha guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	4
162.	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips, mixtures of any products.	4
163.	Reclaimed rubber, in primary forms or in plates, sheets or strips.	4
164.	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber.	4
165.	Mechanical wood pulp, chemical wood pulp, semi chemical wood pulp & pulps of other fibrous cellulosic materials.	4
166.	Cartons (including flattened or folded cartons), boxes (including flattened or folded boxes), cases, bags, packing container, of paper, paper board, whether in assembled or unassembled conditions.	4
167.	Paper printed labels, paperboard printed labels.	4
168.	Paper self-adhesive tape and printed wrappers used for packing.	4
169.	Partially orient yarn, polyester texturised yarn and waste thereof.	4
170.	Polyester staple Fibre & Polyester Staple Fibre Fill.	4
171.	Polyester Staple Fibre waste.	4
172.	Sacks and bags, of a kind used for packing of goods of jute, or of other textile base fibre.	4
173.	Carboys, bottles, jars, phials of glass, of a kind used for the packing goods, stoppers, lids and other closures, of glass.	4
174.	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, seals.)	4
175.	Ferro alloys.	4
176.	Zinc Oxide.	4
177.	Jute Yarn, Jute Cloth, Jute twine and Jute sheets.	4
178.	PP/HDPE Woven sacks, PP/HDPE Fabrics.	4
179.	Hessian cloth.	4
180.	Camphor.	4
181.	Woven Label Tapes.	4
182.	Empty cylinders of LPG.	4
183.	Natural Gas in Liquified or Gaseous state (except LPG, propane and Butane).	4
184.	Synthetic flavoring essences.	4

185.	Naphtha.	4
186.	China Clay.	4
187.	Rubber Process Oil.	4
188.	Liquified Chlorine.	4
189.	Furnace Oil.	4
190.	Petrolieum Coke.	4
191.	Laterite.	4
192.	Silica Sand.	4
193.	Red Ocher.	4
194.	Felsphar.	4
195.	Chalk Powder.	4
196.	Hydrated Lime.	4
197.	Quartaz Powder.	4
198.	Sodium Fypo Chlorite.	4
199.	Carbon Tapping Electrode.	4
200.	Carbon catalyst.	4
201.	Sodium Hydroxide.	4
202.	Acetylene Gas.	4
203.	Non-Edible Oil (other than hair oils).	4
204.	Soapstone.	4
205.	Residual Furance Oil.	4
206.	Hydro Sulphite of Soda.	4
207.	Sodium Bicarbonate.	4
208.	Dyes & Dyestuffs excluding paints, enamels, cement basedwater colours, dry distempers, oil based distempers, emulsionpaints including acrylic and plastic emulsion paints, lacquersincluding cellulose lacquers, varnishes, all types of syntheticadhesives, all types of polish, bale oil, white, double boiledlinseed oil, thinners, all kind of paint removers and all kindsof wall papers.	4
209.	Gwar seed, gwar refined dal or split, gwar gum powder, Denchaand Punwad.	4
210.	Threads including fir resistance thread.	4
211.	Wooden Heel.	4
212.	Buttons, Elastics, Zip, Zip Fastners, foam, Nylone Tape andLace.	4
213.	Antisatic Insole.	4
214.	Barely Malt.	4
215.	P.U. Foam sheet.	4
216.	Marble and granite Block and laffer.	4

217.	Rough Kota Stone of thickness ore than 55 mm.	4
218.	Stainless steel ingots, billets, blooms, flats, flat bars,patta and circles.	4
219.	Rectified spirit.	4
220.	Rough sand stone blocks of dimensions not less than 1.5'x1.5'x 1'.	4
221.	Abrasives and emery stone.	4
222.	Copper wire including super enameled copper wire, submersiblecopper winding wire and double cotton covered copper wire.	4
223.	Transformer Tank and accessories thereof.	4
224.	Core Clamp, Clamping Ring and Aluminum Member.	4
225.	Insulating materials, that is to say, insulating varnish,insulating tape, polyester film, leatherized paper, empire andfibre glass cloth and empire and fibre glass sleeve.	4
226.	H.V./L.V. bushing (insulator).	4
227..	H.V./L.V. metal parts of brass and aluminum.	4
228.	Transformer oil.	4
229.	Electrical grade insulating paper/craft paper/press board.	4
230.	Double paper covered (BPC) and super enameled (SEM) wire andstrips of copper and aluminum.	4
231.	C.R.G.O./electrical Lamination.	4
232.	Cork sheet.	4
233.	Sleevings.	4
234.	H.V./L.V. coil of copper and aluminum.	4
235.	Non-feerous metal sheet (including foil), circle, wires,strips and scrap.	4
236.	Nickel and copper cathode.	4
237.	Copper tubes for refrigeration and cooling plants.	4
238.	Coconut shell coke and met coke.	4
239.	Silica gel.	4
240.	Welding rod.	4
241.	Isabgol.	4
242.	Battery lead, lead ash and separator for storage.	4
243.	Micro-cellular sheets, PVC sole, leather board, latex rubberfor footwear.	4
244.	Not found	
245.	Not found	
246.	Not found	
247.	Investment powder.	4
248.	Acetone.	4
249.	MIBK (Methyl Iso Butyl Ketone).	4

250.	MEK (Methyl Ethyl Ketone).	4
251.	NBA (Normal Butyl Alcohol).	4
252.	Ethyl Acetate.	4
253.	Butyl Acetate.	4
254.	IPA (Iso Propyl Alcohol).	4
255.	DAA (Di Acetone Alcohol).	4
256.	Pthalic Anhydride.	4
257.	Maleic Anhydride.	4
258.	Pentaerythritol.	4
259.	Hexamine.	4
260.	CNSI. RESIN (Cashew Nut Shell Liquid Resin).	4
261.	Industrial Lacquers.	4
262.	Perforated sheets.	4
263.	Latex Foam.	4
264.	Saw dust.	4
265.	Tumba seed, Ratanjyot, Nimoli and Karanj.	4
266.	Plaster of Paris.	4
267.	Not found.	
268.	Chemicals not specified elsewhere in this Schedule or in any other Schedule.	4
269.	Gelatin and gelatin capsule.	4
270.	Toluene, O-xylene and Mix-sylene.	4
271.	Papad-khar	4

V

(See section 4) Goods Taxable at 12.5%

S. No.	Description of Goods	Rate of Tax %	Conditions if any
1	2	3	4
1.	Goods not covered in any other Schedule under the Act or under any notification issued under section 4 of the Act.	12.5	

VI

[See section 4] Goods Taxable at Special Rates

S. No.	Description of Goods	Rate of Tax %	Conditions if any
1	2	3	4

1.	Foreign liquor.	20
2.	High and Light Speed Diesel Oil.	20
3.	Molasses	20
4.	Aviation spirit.	28
5.	Petrol	28
6.	Bhang	50
7.	Opium.	50

Notifications Under Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) Section 1 [Notification No. F. 12(63) FD/Tax/2005-154, dated 31-3-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(1)]. S.O. 454. - In exercise of the powers conferred by sub-section (3) of section 1 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby appoints 1-4-2006, as the date on which the said Act shall come into force. Section 4(1) [Notification No. F.12(63)FD/Tax/2005-172, dated 31-3-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(33)]. S.O. 472. - In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003, the State Government hereby directs that tax under section 4 of the Act, in respect of sales of Aviation Spirit, High and Light Speed Diesel Oil, and Petrol, shall be payable at the first point in the series of sales by a registered dealer in the State of Rajasthan subject to the following conditions, namely:-(i) that the selling dealer shall issue invoice and not VAT invoice; and (ii) that against invoice and not against VAT invoice. This shall have effect from April 1, 2006 [Notification No. F.12(63)FD/Tax/2005-174, dated 31-3-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(34)]. S.O. 473. - In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003, the State Government hereby directs that tax under section 4 of the Act, on the sales of Aviation Spirit, High and Light Speed Diesel Oil, and Petrol, shall be payable by the dealers registered in the name and style as M/s Indian Oil Corporation Ltd., M/s Bharat Petroleum Corporation Ltd., M/s Hindustan Petroleum Corporation Ltd. and M/s Indo-Burma Petroleum Corporation Ltd., at the point when such dealers make sales of the said goods to a dealer other than the aforesaid dealers for the first time in the State of Rajasthan. This shall have effect from April 1, 2006. [Notification No. F. 12(63) FD/Tax/2005-6, dated 11-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C, dated 13-4-2006, page 15(7)]. S.O. 14. - In pursuance of rule 11 of the Rajasthan Value Added Tax Rules, 2006, read with sub-section (1) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government hereby make the following amendments in this Department's notification No. F. 12(63) FD/Tax/2005-172, dated 31-03-2006 (as amended from time to time); namely:-In the said notification for the existing expression "and Petrol," the expression ", Petrol, Kerosene (sold through Public Distribution System in the State)," shall be substituted. Section 4(3) [Notification No. F. 12(63)FD/TAX/2005-159, dated 31-3-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(21)]. S.O. 459. - In exercise of the powers conferred by sub-section (3) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby notifies, that the tax payable by the dealer who has exercised option for payment of tax under sub-section (2) of section 3 of the Act, shall be levied at the rate of 1 %. This shall have effect from April 1, 2006. [Notification No. F. 12(63) FD/Tax/2005-2, dated

11-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 13-4-2006, page 15(1).]S.O. 10. -In exercise of the powers conferred by sub-section (3) of Section 4 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), and in supersession of this Department's Notification No. 12(63) FD/Tax/2005-159, dated 31-03-2006, the State Government hereby notifies that the tax payable by the dealer who has exercised option for payment of tax under sub-section (2) of section 3 of the Act, shall be levied at the rates of 0.25%.Section 4(7)[Notification No. F. 12(63)FD/Tax/2005-175, dated 31-3-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(35).]S.O.475. - In exercise of the powers conferred by sub-section (7) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government, hereby notifies, drugs and medicines as mentioned at S.No. 43 of Schedule IV appended to the Act, to be the goods for which option can be exercised by a registered dealer who imports in to or manufacturers these goods in the State, to pay tax on maximum retail price (MRP) of such goods.This shall have effect from April 1, 2006.[Notification No. F. 12(63) FD/Tax/2005-35, dated 5-5-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(H), dated 6-5-2006, page 61(2).]S.O. 83. - In exercise of the powers conferred by sub-section (7) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this Department Notification No. F. 12 (63) FD/Tax/2005-175, dated 31-3-2006; namely:-In the said notification, for the existing expression "drugs and medicines as mentioned at S. No. 43 of Schedule-IV appended to the Act.", the expression "drugs and medicines as mentioned at S.No. 43 of Schedule-IV appended to the Act, Dietary supplements including nutritional supplements, Protein Supplements, health food, tooth pastes, soaps and creams as manufactured by pharmaceutical industries under license issued under the Drugs and Cosmetics Act, 1940 (Act No. 23 of 1940)." shall be substituted.[Notification No. F. 12(63) FD/Tax/2005-57, dated 1-6-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 1-6-2006, page 87(5).]S.O. 122. - In exercise of the powers conferred by sub-section (7) of section 4 of the Rajasthan Value Added Tax Act, 2003,(Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this department's notification No. F. 12 (63) FD/Tax/2005-175, dated March 31, 2006 (as amended from time to time); namely:-In the said notification, for the existing expression "drugs and medicines as mentioned at S. No. 43 of schedule-IV appended to the Act, Dietry supplements including nutritional supplements, protein supplements, health food, tooth paste, soaps and creams as manufactured by pharmaceutical industries under license issued under the Drugs and Cosmetics Act, 1940 (Act No. 23 of 1940)" the expression "(1) drugs and medicines as mentioned at S. No. 43 of schedule-IV appended to the Act, (2) Dietary supplements including nutritional supplements, protein supplements, health food, and (3) tooth pastes, soaps and creams as manufactured by pharmaceutical industries under license issued under the Drugs and Cosmetics Act, 1940 (Act No. 23 of 1940)," shall be substituted.Section 5[Notification No.FI2(28)FD/Tax/2007/145, dated 9-3-2007, Published in Rajasthan Rajpatra, Part 4(Ga), dated 9-3-2007, page 444].S.O. 381. - In exercise of the powers conferred by section 5 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies the "Composition Scheme for registered dealers having retail outlets of petroleum Companies" (hereinafter referred to as 'the scheme') and permits such dealers to opt for composition amount in lieu of their tax liability in respect of their sales of lubricant, yellow cloth and

fan belt, within the State on payment of composition amount and subject to the conditions as specified hereunder, namely:-

1. Date of Commencement. - This Scheme shall be deemed to have come into force with effect from April 1, 2006.

2. Applicability. -

2.01 The Scheme shall be applicable to the registered dealer having retail outlet of a petroleum Company. 2.02 This Scheme shall be applicable only if the opting dealer makes purchases of taxable goods covered under the scheme from a registered dealer of the State.

3. Composition Amount. -

The composition amount to be paid per annum by the dealer in lieu of tax shall be Rs. 100/- for every Rs. 10,000/- or part thereof, of the turnover of goods covered under the Scheme in the relevant year.

4. Manner of payment of composition amount. -

4.01 The composition amount shall be paid in four quarterly installments. The installment for each quarter shall be paid by 7th day of the immediately succeeding month of the relevant quarter i.e. by July 7th, October 7th, January 7th and April 7th for the 1st, 2nd, 3rd and 4th quarter respectively. The difference if any, as per the actual turnover of the whole of the year shall be calculated and the balance of the composition amount, if any, shall be deposited by April 30th of the immediately succeeding year. 4.02 The installments of the composition amount already fallen due for the year 2006-07, and the tax collected or charged prior to the issuance of the scheme shall be deposited within 30 days of the publication of this notification in the Official Gazette. The remaining quarterly installments shall be paid by the dealer in accordance with the scheme. 4.03 Where a dealer commences new business during the financial year, the installments of the composition amount already fallen due shall be deposited and proof thereof shall be enclosed along with the application for exercising option under the Scheme.

5. Composition Certificate. -

5.01 Registered dealer opting for this Scheme shall submit an application on a plain paper to his assessing authority within thirty days of the commencement of the year or within thirty days of the issuance of registration certificate, whichever is later, stating therein the name, address, status, registration numbers, gross annual turnover of the goods covered under the scheme and tax paid in immediately preceding year, if any, in respect of them, and such other information as may be relevant for the implementation of this scheme. Such application shall be submitted along with the proof of deposit of composition amount fallen due on the date of submitting the application. However, for the year, 2006-2007, such application may be submitted within thirty days from the

date of publication of this notification.5.02On receipt of the application, the assessing authority shall issue the composition certificate in Form PS-2006 appended to this notification. The composition certificate shall initially be valid for one year.5.03Where a dealer has failed to opt for the scheme within the stipulated period, he shall be allowed to avail the benefits of the scheme on fulfillment of the following conditions, namely:-(i)he shall deposit the whole of the amount which has become due under the Scheme along with the interest thereon at the rate notified under the said Act;(ii)he shall also deposit a late fee, amounting to twenty five percent of the due composition amount required to be deposited under the Scheme where he exercises this option within three months of the due date, thereafter he shall not be eligible for the benefits under the scheme; and(iii)he shall deposit the complete amount of tax charged or collected, if any, to the State Government before making application under the scheme.5.04Where a dealer has failed to deposit the composition amount in the period specified under the scheme, he shall be allowed to continue to avail the benefits of the scheme on fulfillment of the following conditions, namely:-(i)he shall deposit the whole of the amount which has become due under the scheme along with the interest thereon at the rate notified under the said Act; and(ii)he shall also deposit a late fee, amounting to twenty five percent of the due composition amount required to be deposited under the scheme where he deposits the due installments within three months of due date, and this late fee shall be fifty percent of due amount if he deposits the due installments after aforesaid period of three months but before March 31 of the relevant financial year, and thereafter he shall not be eligible for the benefits under the scheme.

6. The composition certificate may be renewed annually by submitting an application to the assessing authority on plain paper before thirty days of the expiry of the composition period. The composition certificate shall be enclosed with application along with the details of the turnover and the deposit of composition amount in the immediately preceding year.

7. The dealer shall file his annual turnover details of all kinds of goods covered under the scheme, along with the copy of the challans in support of the payment of composition amount within sixty days of the close of the relevant year.

8.0Conditions:8.1Save as provided in the scheme, the dealer opting for composition of tax under this scheme shall be subject to all the provisions of the Rajasthan Value Added Tax Act, 2003 and rules made thereunder.8.2The dealer shall not charge or collect any tax from a purchaser on the sale of goods during the composition period, however, tax charged or collected by the dealer before opting for the scheme shall have to be deposited forthwith and the tax already deposited shall not be refunded.8.3The dealer shall not be entitled to claim any input tax credit or refund in respect of purchases made by him.8.4If any dealer voluntarily withdraws from the scheme during the year, he shall be required to deposit the whole of the composition amount, if not already paid for the year forthwith.8.5A registered dealer who opts to pay composition amount under the scheme, the credit of input tax availed, if any, by him in the goods in stock shall be reversed forthwith.8.6The dealer,

who opts to pay composition amount under the scheme, shall not be entitled to claim input tax credit in respect of the goods in stock on the date of exercise of such option.8.7The composition amount and any other levy under the scheme shall be recoverable as arrears of land revenue under the Rajasthan Value Added Tax Act, 2003.8.8Where during the composition period, the dealer violates any of the conditions of the scheme or aids or abets the evasion of tax, the assessing authority, after affording reasonable opportunity of being heard, may cancel the composition certificate. This will be without prejudice to the action, penal or otherwise, for which such dealer shall be liable under the provisions of the Rajasthan Value Added Tax Act, 2003 and rules made there under.8.9The State Government may review the scheme at any time and may amend, any or all the provisions of the scheme, as it may deem fit. On such amendment, the dealer shall pay the revised composition amount or any other levy, accordingly.8.10The State Government may review the scheme and on being satisfied that it is not in the public interest to continue the scheme, it may revoke the scheme forthwith or from such date as it may notify. Form PS- 2006Composition Certificate"Composition Scheme for Retail Outlet of Petroleum Companies - 2006"

Book No. Circle:

S.No. Ward:

Under the "Composition Scheme for Retail Outlet of Petroleum Companies- 2006", I hereby permit M/s (address) Registration No. (TIN).....to deposit composition amount in lieu of tax for the yearon the sale of lubricants, yellow cloth and fan belts, in accordance with the provisions of the said Scheme.The quarterly installments are to be paid in accordance with the Scheme.This certificate shall be initially valid for one year subject to its further renewable or cancellation or the Scheme is revoked.

Place: Signature

Date: Designation

This certificate is renewed for the year: 1.....Amount.....

Signature of the Assessing Authority

2.....Amount.....

Signature of the Assessing Authority

Section 6[Notification No. F. 12(63) FD/Tax/2005-84, dated 11-9-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 13-9-2006, page 175(1).]S.O. 190. - In exercise of the powers conferred by sub-section (1) of section 6 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby provides that notwithstanding anything contained in any notification issued earlier under section 4 of the said act, with immediate effect, the rate of tax payable, in respect of the goods specified in Column No. 2 of the lists-A and B appended hereto, shall be as shown against each in Column No. 3, thereof; namely:-List - ATax payable on Weight basis

Item No.	Description of goods	Tax payable per ton
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1	2	3
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1. Bajri including reta:-

(a)

Rs. 18/-

	Chambal, Banas, Mahi, Khari, Kharka	
(b)	Other local sources in exclusion of (a),-	
(i)	Districts-Ajmer, Kota, Bundi, Jhalawar, Baran and Alwar.	Rs. 12/-
(ii)	Sirohi, Jalore, Pali, Barmer, Jodhpur and other districts.	Rs. 6/-
2.	Building Stone excluding all varieties of marble & granite:-	
(a)	District Dhoipur, karauli and Tehsil Bayana of Bharatpur district.	Block: Rs. 180/- Rubble: Rs. 10/-
(b)	District Jodhpur.	Block: Rs. 40/- Rubble: Rs. 10/-
(c)	District Jaisalmer.	Block: Rs. 60/- Rubble: Rs. 10/-
(d)	Districts Bhilwara, Kota, Bundi, Chit-torgarh and Jhalawar.	Block: Rs. 90/- Rubble: Rs. 10/-
(e)	District Baran	Rubble: Rs. 10/-
(f)	Districts Jaipur, Dausa, Swai Mad-hopur, Sikar and Jhunjhunu.	Block Rs. 12/-
(g)	Other districts excluding tehsil Bayana of Bharatpur District.	Block: Rs. 20/- Rubble: Rs. 8/-
3.	Farshi/Flooring stone excluding (i) polished stone and (ii) all varieties of marble and granite:-	
(a)	Districts Chittorgarh excluding Tehsil Nimbahera, Bhilwara, Bundi, Kota and Jhalawar.	Rs. 90/-
(b)	Districts Karauli, Dhoipur.	Rs. 70/-
(c)	Tehsil Nimbahera of District Chittorgarh	Rs. 50/-
(d)	Other than the above districts.	Rs. 40/-
4.	Patti/roof slabs, Aslet:-	
(a)	Districts Kota, Bhilwara, Chittorgarh Excluding Tehsil Nimbahera, Bundi,	Rs. 90/-

	Jhalawar.	
(b)	Tehsil Nimbahera of District Chittorgarh.	Rs. 50/-
(c)	District Jodhpur - Aslet.	Rs. 95/-
(d)	Districts Alwar, Dhoipur and Karauli.	Rs. 70/-
5. (e)	Other than the above districts.	Rs. 42/-
6.	Ballast including gitti and kankari.	Rs. 12.50/-
7.	Morram.	Rs. 8/-

List - ATax payable on Weight basis

Item No. Description of goods Tax payable per thousand unit

1. Bricks Rs. 50/-

Section 8(2)[Notification No. F. 12(63) FD/Tax/2005-54, dated 1-6-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 1-6-2006, page 87(1).]S.O. 119. - In exercise of the powers conferred by sub-section (2) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following further amendments in SCHEDULE-I appended to the said Act; namely:-

1. In column No. 2 of S. No. 20, for the existing expression "chapadi and glass chattons." the expression "chapadi, bairja and glass chattons." shall be substituted;

2. In column No. 2 of S. No. 54, for the existing expression "pooja ki glianti, shankh, roli and moli." the expression "pooja ki ghanti, pooja ka chopda, shankh, roli and moli." shall be substituted;

3. For the existing entries in column No. 2 of S. No. 58, the following shall be substituted, namely.-

"Rubber/plastic/rexine footwear having maximum retail price less than Rs. 200/- per pair provided that the MRP is indelibly marked or embossed on the footwear itself and Deshi Jootiyan."

4. After the existing S. No. 60 and before S. No. 61, the following new S. No. and entries thereto shall be inserted; namely:-

"60A.	asbestos cement sheets and bricks having contents of fly ash 25% or more by weight.	Subject to the condition of entry in Registration Certificate of the selling dealer"
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5. After the existing S. No. 72, the following new S.No. and entries thereto shall be added in column No. 1, 2 and 3 respectively:-

"73. Bura and mishri."

Section 8(3)[Notification No. F. 12(63) FD/Tax/2005-15, dated 18-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 19-4-2006, page 29(2).]S.O. 43. - In exercise of the powers conferred by sub-section (3) of Section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby that it is expedient in the public interest so to do, hereby makes the following amendments in this department's notification No. F. 12(63) FD/Tax/2005-12, dated 15-4-2006, namely:-In the said notification,-

1. In condition No. 1 for the existing expression "in excess of 25%" appearing after the expression "outside State of Rajasthan" and before the expression "of the total quantity of HSD" shall be substituted by the expression "in excess of 60%"; and

2. After the existing condition No. 2 and before the condition No. 3, the following new condition 2(a) shall be inserted, namely. -

"2(a). This notification shall remain in force upto 31-3-2007."[Notification No. F. 12(63) FD/Tax/2005-23, dated 25-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 28-4-2006, page 43(4)]S.O. 58. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from tax retrospectively with effect from 01-04-2006, the sale of wheat by the Food Corporation of India to the State Government under the scheme of SGRY (Special Component), in the State of Rajasthan, subject to the following conditions, namely:- (1) that such exemption of the Food Corporation of India shall be available upto 31-03-2007; and (2) that the Food Corporation of India obtains a declaration in the form appended hereto from the concerned State Government Department and furnishes it to the Assessing Authority. Form S.No. Name of the Department. Date of issue. To The Senior Regional Manager, Food Corporation of India, Jaipur. Certified that the Wheat ordered for in this office order No. dated and supplied by you as per voucher/challan No. dated for an amount of Rs has been received by this Department under the SGRY (Special Component).

Signature.....

Designation.....

Seal of the Department Name of the Department.....

[Notification No. F. 12(63) FD/Tax/2005-27, dated 28-4-2006, Published in Rajasthan Gazette, Extraordinary, Part 4-C(II), dated 29-4-2006, page 47(2).]S.O. 65. - In exercise of the powers conferred by sub-section (3) of Section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan

Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do hereby exempts from tax, with effect from 01-04-2006, the sale to or purchase by Rajasthan Rajya Vidyut Utpadan Ltd., Rajasthan Rajya Vidyut Prasaran Ltd., Ajmer Vidyut Vitaran Ltd., Jaipur Vidyut Vitaran Nigam Ltd. and Jodhpur Vidyut Vitaran Nigam Ltd. for exclusive use in the generation transmission or distribution of electric power to the extent to which the rate of tax exceeds 4% on the following conditions, namely:-

- 1. that the tax collected on such sales to the Rajasthan Rajya Vidyut Utpadan Ltd., Rajasthan Rajya Vidyut Prasaran Ltd., Ajmer Vidyut Vitaran Nigam Ltd., Jaipur Vidyut Vitaran Nigam Ltd. and Jodhpur Vidyut Vitaran Nigam Ltd., if any, shall be paid to the State Government;**
- 2. that the tax already paid on such purchase by Rajasthan Rajya Vidyut Utpadan Ltd., Rajasthan Rajya Vidyut Prasaran Ltd., Ajmer Vidyut Vitaran Nigam Ltd., Jaipur Vidyut Vitaran Nigam Ltd. and Jodhpur Vidyut Vitaran Nigam Ltd., if any, shall not be refunded; and**
- 3. that the officer, duly authorized to make such purchase on behalf of any of these purchasing companies, furnishes to the selling dealer, a certificate in the form appended hereto.**

Certificate I (name) (designation) (name of the company)..... do certify that the goods purchased from Sri/M/s..... having registration No. (TIN) amounting to Rs..... (in words also) vide Vat invoice No..... dated have been purchased by M/s (name of the purchasing company) for the purpose of exclusive use by it in the generation, transmission or distribution of electric power. (Seal of the duly authorized officer of the company).

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

Date..... Designation of the authorized Officer of the company

[Notification No. F. 12(63) FD/Tax/2005-25, dated 27-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 29-4-2006, page 49.] S.O. 68. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this department's Notification No. F. 12 (63) FD/Tax/2005-12, dated 15-4-06 (as amended from time to time); namely:- In the said notification,-

- 1. In condition No. 2(a), the existing expression "This notification shall remain in force up to 31-3-2007", shall be substituted by the expression "This notification shall be deemed to have come into force with effect from**

01-04-2006 and shall remain in force upto 31-3-2007"; and

2. After the existing condition No. 2(a) and before the condition No. 3, the following new conditions 2(b) and 2(c) shall be inserted, namely.-

"2(b) That the tax collected on such sales to Indian Railways, if any, shall be paid to the State Government;

2.

(c) That the tax already paid on such purchase by Indian Railways, if any, shall not be refunded; and "[Notification No. F. 12(63) FD/Tax/2005-32, dated 29-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 1-5-2006, page 51(2)]. S.O. 70. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from payment of tax the dealers who were eligible and were granted benefits of exemption for specified period or for specified amount linked with investment under the notifications (as amended from time to time) enumerated in the Table given below, subject to the following conditions, namely:-(1) the benefits of exemption shall be limited to the unexpired period of eligibility and the balance cumulative quantum of tax as on April 1, 2006.(2) the dealer shall be eligible to charge and collect tax in excess of the percentage of exemption from tax liability granted to him.(3) the eligibility period and the cumulative quantum of tax of the unit shall remain unchanged.(4) the dealer shall be subject to all the provisions of the Rajasthan Value Added Tax Act, 2003 and Rules made thereunder, and the terms and conditions contained in this notification.(5) all other conditions of the relevant notifications shall apply mutatis mutandis. Table

S. No. Notification number and date

- | | |
|-----|--|
| 1 | 2 |
| 1. | No. F. 4(35) FD/Gr-IV/87, dated 23-5-1987. |
| 2. | No. F. 4(35) FD/Gr-IV/87-38, dated 6-7-1989. |
| 3. | No. F. 14(8) FD/Tax Div./98 (S.O. 11), dated 7-4-1998. |
| 5. | No. F. 4(55) FD/Tax Div./95-258, dated 24-1-2000. |
| 6. | No. F. 4(68) FD/Tax Div./99-270, dated 24-1-2000. |
| 7. | No. F. 4(10) FD/Tax Div./02-138, dated 22-2-2002. |
| 8. | No. F. 4(10) FD/Tax Div./2002-Pt.-17, dated 16-4-2002 |
| 9. | No. F. 4(10) FD/Tax Div./02-196, dated 21-02-2003 |
| 10. | No. F. 4(6) FD/Tax Div./03-Pt-30, dated 28-4-2003. |
| 11. | No. F. 4(6) FD/Tax Div./2003-Pt-47, dated 29-5-2003. |

[Notification No. F. 12(63) FD/Tax/2005-52, dated 18-5-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 19-5-2006, page 75.] S.O. 112. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan

Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this department's notification No. F. 12(63) FD/Tax/2005-11, dated 15-4-2006 (as amended from time to time); namely:-In the said notification, after the existing condition No. 2 and before the condition No. 3, the following new conditions 2(a), 2(b) and 2(c) shall be inserted, namely:-"2(a) This notification shall be deemed to have come into force with effect from 01-04-06;

2.

(b)That the tax collected on such sales to Rajasthan State Road Transport Corporation; if any, shall be paid to the State Government; and

2.

(c)That the tax already paid on such purchase by Rajasthan State Road Transport Corporation, if any, shall not be refunded."[Notification No. F. 12(63) FD/Tax/2005-59, dated 5-6-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 8-6-2006, page 91.]S.O. 125. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following in this department's Notification No. F. 12(63) FD/ Tax/2005-7, dated 13-4-06; namely:-In the said notifications, for the existing condition No. 5, the following shall be substituted:-"(5) that the sale price of goods shall not exceed rupees one thousand per item where such goods are not purchased against VAT invoice from a dealer registered under the Act;"This notification shall be deemed to have come into force with effect from 1-4-06.[Notification No. F. 12(63) FD/Tax/2005-86, dated 11-9-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 13-9-2003, page 175(4).]S.O. 192. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts, dealer or person, from tax payable, under sub- section (1) of section 6, on sale or purchase of goods, mentioned in Column No. 2 of the list appended hereunder, carried or caused to be carried through vehicle or carrier, on the condition that such dealer or person, pays exemption fee as specified in respect of such goods as mentioned against each in Column No. 3 thereof; namely:-Exception Fee Per TruckList

Item No.	Description of goods	Exemption Fee per Truck
1	2	3
1.	Bajri including reta:-	
	(a)	Chambal, Banas, Mahi, Khari, Kharka Rs. 240/-
	(b)	Other local sources in exclusion of (a) above,-
	(i)	Rs. 120/-

	Districts-Ajmer, Kota, Bundi, Jhalawar, Baran and Alwar.	
(ii)	Districts-Sirohi, Jalore, Pali, Banner, Jodhpur and other districts.	Rs. 60/-
2.	Building Stone excluding all varieties of marble & granite:-	
(a)	District Dhoipur, karauli and Tehsil Bayana of Bharatpur.	Block: Rs. 2000/- Rubble: Rs. 100/-
(b)	District Jodhpur.	Block: Rs. 400/- Rubble: Rs. 100/-
(c)	District Jaisalmer.	Block: Rs. 600/- Rubble: Rs. 100/-
(d)	Districts Bhilwara, Chhittorgarh, Kota, Bundi and Jhalawar.	Block: Rs. 1500/- Rubble: Rs. 140/-
(e)	District Baran	Rubble: Rs. 140/-
(f)	Districts Jaipur, Dausa, Swai Madhopur, Sikar and Jhunjhunu.	Block Rs. 140/-
(g)	Other than above districts excluding Tehsil Bayana of Bharatpur District.	Block: Rs. 200/- Rubble: Rs. 100/-
3.	Farshi/Flooring stone excluding (i) polished stone and (ii) all varieties of marble and granite:-	
(a)	Districts Bhilwara, Chittorgarh excluding Tehsil Nimbahera, Bundi, Kota and Jhalawar.	Rs. 1400/-
(b)	Districts Karauli, Dholpur.	Rs. 840/-
(c)	Tehsil Nimbahera of District Chittorgarh	Rs. 700/-
(d)	Other than the above districts.	Rs. 400/-
4.	Patti/roof slabs:-	
(a)	Districts Bhilwara, Bundi, Chittorgarh excluding Tehsil Nimbahera, Kota and Jhalawar.	Rs. 1400/-

(b)	Tehsil Nimbahera of District Chittorgarh.	Rs. 700/-
(c)	Other than the above districts.	Rs. 840/-
5.	Grit	Rs. 240/-
6.	Ballast including gitti and kankari.	Rs. 150/-
7.	Morram.	Rs. 100/-

Provided that:-(i)exemption fee in case of Truck/Trolla shall be double the exemption fee of Truck and half in case of tractor Trolly.(ii)in case of animal driven cart, the exemption fee payable shall be five percent of the amount of exemption fee payable for a Truck.[Notification No. F. 4(30) FD/Tax/97 Pt-88, dated 15-9-2006. Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 20-9-2006, page 185.]S.O. 199. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this Department's notification No. F. 12 (63) FD/Tax/05-23, dated 25-4-2006, namely:-In the said notification and Form appended to the notification the existing expression "(Special Component)" shall be deleted.This Amendment shall have effect from 1-4-2006.[Notification No. F. 4(30) FD/Tax/97-110, dated 19-10-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 20-10-2006, page 213.]S.O. 227. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion of that it is expedient in the public interest so to do, hereby partially exempts the tax payable under the Act on the sales of paddy by Food Corporation of India on the following condition; namely:-(1)that the exemption shall be allowed only on the amount of bonus paid by Food Corporation of India to the farmers i.e. Rs. 400/- per metric tonne;(2)that the exemption shall be limited to the extent of actual sales of paddy procured by Food Corporation of India from the farmers during the period commencing from October 1, 2006 and ending on March 31, 2007 subject to a maximum of 15000 metric tonne;(3)that on such purchase Food circumstances of India has paid at bonus of rupees 400 per metric tonne over and above minimum support price to the farmers during above referred period;(4)that the Food Corporation of India shall submit a declaration to the assessing authority as appended to this notification.Declaration To, The Assessing Authority,.....Certified that the paddy sold to M/s by bill No dated..... has been purchased from the farmer in Kharif marketing season falling between 01-10-06 to 31-3-07 and incentive bonus as declared by Government of India vide letter No. 151(2) 2006-PY. I, dated 25/26th August 06 has been paid to the farmers.

Seal of the Department Signature, Name & Designation of the issuing officer.

[Notification No.F12(28)FD/Tax/2007/139, dated 9-3-2007, Published in Rajasthan Rajpatra, Part 4(Ga), dated 9-3-2007, page 440].S.O. 375. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), and in supersession of this Department's notification No. F. 12(63) FD / Tax f 2005-97 dated 11.10.2006, the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from payment of tax the registered dealers dealing in used motor vehicle, to the extent and subject to the conditions mentioned hereunder, namely:-(1)that tax shall be paid @4% on the amount of difference between purchase value and sale price of the used motor vehicle;(2)that no input tax credit shall be claimed by the dealer in respect of purchase of such goods which are used in

the used motor vehicles; and (3) that such used motor vehicle was purchased initially, from the registered dealer of the State and is registered in the State under the provisions of Motor Vehicles Act, 1988 (Central Act 59 of 1988) prior to its sale. [Notification No. FI2(28)FD/Tax/2007/140, dated 9-3-2007, Published in Rajasthan Rajpatra, Part 4(Ga), dated 9-3-2007, page 441]. S.O. 376. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from payment of tax the handmade goods manufactured and sold by Self Help Groups, subject to the following conditions, namely:-(1) that such Self Help Group shall be certified as such by the Women and Child Development Department, Government of Rajasthan; and (2) that no input tax credit shall be claimed by such dealers in respect of purchase of raw materials used for manufacture of aforesaid goods. [Notification No. FI2(28)FD/Tax/2007/141, dated 9-3-2007, Published in Rajasthan Rajpatra, Part 4(Ga), dated 9-3-2007, page 441]. S.O. 377. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from payment of tax, the sale of asbestos cement sheets and bricks manufactured in the State having contents of fly ash twenty five percent or more by weight, on the following conditions, namely:-(i) that the goods shall be entered in the registration certificate of the selling dealer; (ii) that the exemption shall be for such goods manufactured by the dealer who commenced commercial production in the State by 31.12.2006; and (iii) that the exemption shall be available up to 23.01.2010. [Notification No. F12(28)FD/Tax/2007/142, dated 9-3-2007, Published in Rajasthan Rajpatra, Part 4(Ga), dated 9-3-2007, page 442]. S.O. 378. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts from payment of tax the sales of the products excluding soap, bricks, Kota-stone, marble and sand stone, manufactured by an institution, co-operative societies and individuals registered under the said Act and also with the Khadi & Village Industries Commission constituted under the Khadi & Village Industries Commission Act, 1956 or the Rajasthan Khadi & Village Industries Board constituted under the Rajasthan Khadi & Village Industries Board Act, 1955 and in whose favour certificate had been issued before April 1, 2006, by the authorities competent to do so, on the following conditions:-(1) that such exemption shall be available only on their annual gross turnover (excluding turnover of the goods mentioned above) of rupees thirty lacs for individuals and rupees one crores for others. Where the annual turnover exceeds these limits, tax shall be levied on the turnover in excess of such limits; (2) that no input tax credit shall be claimed by such dealers in respect of purchase of raw materials used for manufacture of goods exempted above; (3) that tax collected by the dealer up to the publication of this notification shall have to be deposited and if deposited, shall not be refunded. This notification shall be deemed to have come into force with effect from April 1, 2006 and shall remain in force up to 31.3.2008. [Notification No. FI2(28)FD/Tax/2007/143, dated 9-3-2007, Published in Rajasthan Rajpatra, Part 4(Ga), dated 9-3-2007, page 443]. S.O. 379. - In exercise of the powers conferred by sub-Section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendments in this Department's notification No. F. 12 (63) FD/Tax/2005-12, dated 15.04.2006 (as amended from time to time), namely:-In the said notification in condition no. 2(a), for the

existing expression "up to 31.3.2007", the expression "up to 31.03.2008" shall be substituted. Section 8(4)[Notification No. F. 12(63) FD/Tax/2005-61, dated 9-6-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 17-6-2006, page 95(1).]S.O. 128. - In exercise of the powers conferred by sub-section (4) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do hereby exempts from tax, with effect from 1-4-2006, the sale to or purchase by a registered dealer, being a 100% Export Oriented Unit or an industrial unit established in Special Economic Zone (SEZ), of goods specified in his certificate of registration, the purpose of exclusive use in the manufacture of goods for sale in the course of export out of the territory of India on the condition that the dealer shall furnish to the selling dealer, a certificate in the form appended hereto-Certificate Declaration of purchases of goods to be used in manufacturing of goods for export out of India Name of Exporter.....Address.....R.C. No. (TIN)To, Name of the Selling Dealer.....Address.....R.C. No. (TIN).....It is certified that the following goods supplied by you in pursuance of our purchase order No..... dated..... as per your VAT Invoice listed below have been purchased by me/us, for the purpose of exclusive use in the manufacture of goods for sale in the course of export out of the territory of India-

S.No.	No. and date of VAT Invoice	Name of Goods	Quantity of Goods	Amount
1	2	3	4	5

Declaration I/We(Name)..... (Status)..... of M/s..... do hereby make the following declaration:-

1. That in case the goods manufactured from goods covered by this notification are re-imported into India after their export, I/We shall inform the assessing authority about the fact of such re- import within a period of one month from the date of re-import of the said goods into India and shall also pay the amount of the tax which would have been payable on the purchase of such goods, along with interest.

2. That where the goods are not utilized by me/us for the declared purpose, 1/ We shall pay the amount of tax which would have been leviable at full rate with interest as applicable under the Act.

The above declaration is true to the best of my/our knowledge and belief and nothing has been concealed. Place: Date: Signature.....Name of person signing the certificate Status of the person signing the certificate Section 18(1)[Notification No. FI2(28)FD/Tax/2007/147, dated 9-3-2007, Published in Rajasthan Rajpatra, Part 4(Ga), dated 9-3-2007, page 448].S.O. 383. - In exercise of the powers conferred by clause (e) of sub-section (1) of section 18 of the Rajasthan Value Added Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby notifies High and Light Speed Diesel Oil for the purpose of the said section. Section 18(4)[Notification No. F. I2(63)FD/TAX/2005-173, dated 31-3-2006, Published

in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(34).]S.O. 474. - In exercise of the powers conferred by sub-section (4) of section 18 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby allows a dealer to claim input tax credit, in excess of 4% of the tax paid in the State on the purchase of goods: -(1)which are consigned outside the State by way of stock/branch/depot transfer, or(2)which are used as raw material in the manufacture of goods and such manufactured goods are consigned outside the State by way of stock/branch/depot transfer. This shall have effect from April 1, 2006. Section 20(1)[Notification No.F.

12(63)FD/Tax/2005-157, dated 31-3-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(2).]S.O. 457. - In exercise of the powers conferred by sub-section (1) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 04 of 2003) and in supersession of all the notifications relating to payment of tax issued under the repealed Act, the State Government hereby notifies that the class of dealers specified in Column No.1 of the Schedule appended hereto shall pay tax at such intervals as specified against each in Column No.2 thereof.

Schedule 8

Column No. 1	Column No. 2
a.	Dealers with annual tax liability of rupees forty crores and above for the year preceding to the current assessment year.
b.	Dealers with annual tax liability of rupees sixty lacs and above but less than rupees 40 crore for the year preceding to the current assessment year.
c.	Dealers with annual tax liability of rupees twenty thousand and above but below rupees sixty lacs for the year preceding to current assessment year.
d.	Dealers dealing in all kinds of stones in all their forms, whether used as building material or otherwise, including marble, granite, etc.

By the 15th day of the month in respect of tax charged or collected from 1st day to 10th day of the month, for the tax charged or collected from 11th day to 20th day of the month up to 25th day of the month and for the tax charged or collected from the 21st day of the month up to the end of the month, shall be deposited within five days from the closing of the month

By the 20th day of the month in respect of tax charged or collected up to 15th day of the month and for the tax charged or collected from the 16th day of the month up to the end of the month, shall be deposited within seven days from closing of the month.

Monthly- within 14 days from the closing of each month.

Immediately on completion of transaction of sale or purchase where such goods pass through check-post established under section 76 of the Act.

- | | | |
|----|---|--|
| e. | Dealers who have exercise option undersubsection (2) of section 3 of the Act. | Quarterly within 14 days from the closing of each quarter. |
| f. | Dealers not covered by clauses (a), (b), (c), (d) and (e) above. | Quarterly within 14 days from the closing of each quarter. |

This shall have effect from April 1, 2006. Section 20(3) [Notification F.12(63)FD/Tax/2005-171, dated 31-3-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 31-3-2006, page 555(29).] S.O. 471. - In exercise of the powers conferred by sub-section (3) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003) and by section 9 of the Central Sales Tax Act, 1956, the State Government hereby notifies that the industrial units mentioned in clause (1) shall be allowed to defer the payment of tax payable by them to the extent, in the manner and for the period as specified hereunder: (1) An industrial unit availing the benefit of exemption from tax under Sales Tax Incentive Scheme for Industries, 1987 (RST & CST) or Sales Tax New Incentive Scheme for Industries, 1989 (RST & CST) or the Rajasthan Sales Tax / the Central Sales Tax Exemption Scheme for Industries, 1998 or any specific notification issued with reference to these schemes by the Government from time to time (hereinafter referred to as Old Schemes), shall be eligible to avail the proportionate benefit under this notification. In such cases the cumulative benefit of exemption of tax already availed of and the benefit of deferment to be allowed under this notification shall not exceed the quantum of exemption sanctioned under the Old Scheme(s). (2) The unit may opt for the deferment benefits under this notification by submitting an application to the Assessing Authority in Form-A appended to this notification. (3) The Assessing Authority, after verification of the facts mentioned in the application and on being satisfied, shall issue Certificate of Eligibility in Form-B appended to this notification. (4) An industrial unit shall be allowed to defer the payment of tax on sales made within the State or in the course of inter-State trade or commerce, of the goods for which the Eligibility Certificate was issued under the Old Schemes. (5) The remaining eligible period under the Old Schemes as on the date of submission of the application completed in all respects, shall be extended equal to the remaining eligible period subject to a maximum period of five years. (6) The percentage of deferment of tax in the extended period shall be equal to the extent of the percentage of deferment of tax in the year immediately preceding such extension. (7) The unit shall pay the deferred tax of a quarter within a period of fifteen days of the end of the corresponding quarter after seven years without interest. (8) In case any such payment of deferred tax is not made in time, the total outstanding deferred amount as on the date of such default shall be recoverable immediately as arrears of land revenue along with interest from the first day of default of such payment. In such cases the deferment benefit under this notification may be withdrawn with the prior approval of Commissioner. (9) The industrial unit availing the benefit under this notification shall be eligible to issue Value Added Tax Invoice and to claim Input Tax Credit subject to the provisions of section 18. (10) The deferred tax for each tax period shall be adjusted against the balance amount of Eligible Fixed Capital Investment. (11) Where Input Tax Credit exceeds Output Tax for a tax period, it shall be carried forward to the next tax period(s). (12) The tax deferred under this notification shall be deemed to be a loan. (13) The units covered under the old schemes would be entitled to benefit of this notification only when it opts for deferment of tax both under the Rajasthan Value Added Tax Act, 2003 and the Central Sales Tax Act, 1956. (14) All other terms and conditions of the Old Schemes not inconsistent with the provisions of the Rajasthan Value Added Tax Act, 2003 or rules made there under and not covered under this notification, shall be applicable

mutatis-mutandis to the unit availing deferment benefit under this notification.(15)The Certificate of Eligibility is liable to be amended/revoked cancelled, if obtained on misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the relevant notification.(16)This notification shall come into force on 1st day of April, 2006.
Form-AApplication for issue of Certificate of Eligibility for Deferment of tax(Under The Rajasthan Value Added Tax Act, 2003 and/or The Central Sales Tax Act, 1956)To.....(Assessing Authority).....

1. Name of the applicant
2. Name and style under which the applicant carries on business
3. Status of the applicant Proprietor/Partner/
Director/BusinessManager/Other)
4. Principal place of business
5. Branches, if Any
6. Registration No. (TIN)
7. Name of the Goods manufactured
8. Name of the Old Scheme / Notification
9. Basis of eligibility:New Industrial Unit/ Expansion/Diversification/Sick
Industrial Unit/ Specific Notification (Copyenclosed)
10. Eligible Fixed Capital Investment (EFCI)
 - (a) Sanctioned amount:
 - (b) Amount availed up to the date of application:
 - (c) Balance amount as on date of application:
11. Extent of the Percentage of exemption from total tax liability(Such as
100% in 1st Year, 90% in IIInd Year or 75%.....etc.)
12. Period of Eligibility

As shown in Eligibility Certificate	Years..... DateFrom..... To.....
Exhausted up to the date of Application	Years..... DateFrom..... To.....
Balance as on date of application	Years..... DateFrom..... To.....
13. Eligible Period as per this notification Balance perioddoubled subject to
maximum increase of 5 years)

	Years..... DateFrom..... To.....
--	-------------------------------------

Declaration

**1. I/We have been allowed benefit of exemption from tax under the scheme
...../Notification No..... Dated..... issued by the Government of
Rajasthan and an Eligibility Certificate No..... Dated.....(self attested
copy enclosed) has been issued to me/us.**

2. I/We declare that this Eligibility Certificate/eligibility has not been cancelled/withdrawn/suspended/revoked and is valid on date of submission of the application.

3. I/We hereby opt for the deferment benefits under notification No..... dated.....

4. I/We have not been penalized for the offence of avoidance or evasion of tax or no case of avoidance or evasion of tax is pending against me/us as on date.

5. I/We hereby undertake that I/We shall abide by the provisions of the Rajasthan Value Added Tax Act, 2003/ Central Sales Tax Act, 1956 and the general/specific terms and conditions contained in the relevant notification (s) issued from time to time in this behalf.

Signature of the Applicant(s)

Status

Verification I/We verify that to the best of my/our knowledge and belief the information given above is true and correct and nothing has been concealed.

Place: Signature of the Applicant(s)

Date: Status

Enclosures

1. Self Attested copy of Eligibility Certificate

2. Copy of Notification No. dated.....

Acknowledgement It is hereby acknowledged that M/s..... has submitted application for issue of certificate of eligibility for deferment of tax under notification No. dated..... on..... (date). A. The application is complete in all respects as required by the notification/Or B. The following information / documents have not been furnished-

1.

.....

2.

.....

Signature of the receiving Official

Place:

Name :

Date:

Designation:

Countersigned by the Assessing Authority with Seal

Name :

Form-B Certificate of Eligibility Deferment under the Rajasthan Value Added Tax Act, 2003 and/or the Central Sales Tax Act, 1956

S. No.	Description	Particulars
1.	Book No.	
2.	Serial No.	
3.	Name of the applicant with status	
4.	Name and style of the business with full address	
5.	Registration No. (TIN)	
6.	Principal place of business with full address including details of branches, if any	
7.	Basis for eligibility	
	(a) New Industrial Unit	
	(b) Expansion	
	(c) Diversification	
	(d) Sick Industrial Unit	
	(e) Specific Notification	No. Date:
8.	Extent of eligibility	
	(a) Percentage of deferment of tax liability% of tax liability
	(b) Quantum of deferment of sales tax in terms of EFCI% of EFCI
	(c) Balance eligible amount	Rs. in figures.....Rs. in words.....
9.	Period	
	(a) Exemption under Old Scheme	Valid from.....to.....
	(b) Period exhausted up to the date of submission of application	Years from.....to.....
	(c) Remaining period available under the Old Scheme	Years from.....to.....
	(d) Period of Extension	Years from.....to.....
10.	Validity period of this Certificate as per clause 6 of the notification.	Years from.....to.....

Note. - This certificate is liable to amendment/revocation, if obtained by misrepresentation or concealment of facts or by fraud or on breach of any of the terms and conditions, mentioned in the

relevant notifications.

Signature

Place: Name:

Date: Designation:

Section 20(6)[Notification No. No.F12(28)FD/Tax/2007/I48, dated 9-3-2007, Published in Rajasthan Rajpatra. Part 4(Ga), dated 9-3-2007, page 448].S.O.384. - In exercise of the powers conferred by sub-section (6) of section 20 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003) read with section 9 of CST Act, 1956 (Central Act No.74 of 1956), the State Government hereby provides for the units availing or having availed the benefit of deferment of tax under notification No. F. 12(63)FD/Tax/2005-171 dated 31.3.2006 (as amended from time to time) or Sales Tax Deferment Scheme for Industries, 1987 (RST & CST) or Sales Tax New Deferment Scheme for Industries, 1989 (RST & CST) or the Rajasthan Sales Tax/Central Sales Tax Deferment Scheme for Industries, 1998 or any notification issued with reference to deferment of tax by the State Government from time to time, to deposit the amount of deferred tax before the stipulated due date of deposit as specified in the above referred schemes/notifications, subject to the following conditions; namely:-

- 1. that the dealer holds a valid Eligibility Certificate or Certificate of Eligibility issued under the above referred schemes/notifications;**
- 2. that such dealer opts to discharge deferred tax liability in respect of any period by payment of such amount as shown in the table appended to this notification;**
- 3. that such dealer makes an application to this effect to the Commissioner, Commercial Taxes, along with the proof of deposit of the amount;**
- 4. that after the approval/acceptance of the application by the Commissioner, Commercial Taxes, the liability of the dealer shall stands discharged; and**
- 5. that for calculation of period in months as shown in the table appended to this notification, only complete months shall be considered and any part thereof shall be ignored.**

Table

Period in months between the date of actualpayment and the extended date of payment	Percentage of amount to be paid by the dealer	Period in months between the date of actualpayment and the extended date of payment	Percentage of amount to be paid by the dealer
1	99.25558	2	98.52217

3	97.79951	4	97.08738
5	96.38554	6	95.69378
7	95.01188	8	94.33962
9	93.67681	10	93.02326
11	92.37875	12	91.74312
13	91.06017	14	90.38731
15	89.72432	16	89.07099
17	88.4271	18	87.79246
19	87.16686	20	86.55011
21	85.94203	22	85.34244
23	84.75115	24	84.168
25	83.54144	26	82.92414
27	82.31589	28	81.7165
29	81.12578	30	80.54354
31	79.9696	32	79.40377
33	78.8459	34	78.29581
35	77.75335	36	77.21835
37	76.64352	38	76.07719
39	75.51917	40	74.96927
41	74.42732	42	73.89316
43	73.3666	44	72.8475
45	72.33569	46	71.83102
47	71.33335	48	70.84252
49	70.31516	50	69.79559
51	69.28364	52	68.77915
53	68.28195	54	67.79189
55	67.30881	56	66.83257
57	66.36302	58	65.90002
59	65.44344	60	64.99314
61	64.50932	62	64.03265
63	63.56297	64	63.10013
65	62.64399	66	62.19439
67	61.7512	68	61.31428
69	60.8835	70	60.45873
71	60.03985	72	59.62673
73	59.18286	74	58.74555
75	58.31465	76	57.89003

77	57.47155	78	57.05907
79	56.65248	80	56.25163
81	55.85642	82	55.46673
83	55.08243	84	54.70342
85	54.2962	86	53.895
87	53.49968	88	53.11012
89	52.72619	90	52.34777
91	51.97475	92	51.607
93	51.24443	94	50.88691
95	50.53434	96	50.18663
97	49.81303	98	49.44495
99	49.08228	100	48.72488
101	48.37265	102	48.02548
103	47.68326	104	47.34588
105	47.01323	106	46.68524
107	46.36178	108	46.04278
109	45.70003	110	45.36234
111	45.02961	112	44.70173
113	44.37858	114	44.06007
115	43.74611	116	43.43658
117	43.13141	118	42.83049
119	42.53374	120	42.24108
121	41.92663	122	41.61683
123	41.31157	124	41.01076
125	40.71429	126	40.42209
127	40.13404	128	39.85008
129	39.5701	130	39.29403
131	39.02178	132	38.75329
133	38.4648	134	38.18058
135	37.90052	136	37.62455
137	37.35256	138	37.08448
139	36.82022	140	36.5597
141	36.30284	142	36.04957
143	35.7998	144	35.55347
145	35.28881	146	35.02805
147	34.77112	148	34.51793
149	34.26841	150	34.02246

151	33.78002	152	33.54101
153	33.30536	154	33.073
153	32.84385	156	32.61786
157	32.37505	158	32.13583
159	31.90011	160	31.66783
161	31.43891	162	31.21327
163	30.99085	164	30.77157
165	30.55538	166	30.3422
167	30.13198	168	39.92465
169	29.70158	170	29.48241
171	29.26616	172	29.05305
173	28.84303	174	28.63603
175	28.43197	176	28.2308
177	28.03246	178	27.83688
179	27.64402	180	27.4538
181	27.24943	182	27.04808
183	26.84969	184	26.65418
185	26.4615	186	26.27158
187	26.08437	188	25.89982
189	25.71785	190	25.53842
191	25.36148	192	25.18698
193	24.99948	194	24.81475
195	24.63274	196	24.45338
197	24.2766	198	24.10237
199	23.93062	200	23.7613
201	23.59436	202	23.42975
203	23.26741	204	23.10732
205	22.9353	206	22.76583
207	22.59884	208	22.43429
209	22.27211	210	22.11227
211	21.9547	212	21.79936
213	21.6462	214	21.49518
215	21.34625	216	21.19937
217	21.04156	218	20.88608
219	20.73288	220	20.58192
221	20.43313	222	20.28648
223	20 14192	224	19.99941

225	19.8589	226	19.72035
227	19.58372	228	19.44897
229	19.30419	230	19.16154
231	19.02099	232	18.88249
233	18.74599	234	18.61145
235	18.47883	236	18.34808
237	18.21917	238	18.09206
239	17.96671	240	17.84309

Section 21[Notification No. F. 12(63) FD/Tax/2005-74, dated 1-8-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 4-8-2006, page 141.]S.O. 166. - In exercise of the powers conferred by sub-section (3) of section 21 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby extends the date of submission of the first quarterly return (i.e. for the period ending 30-6-2006) for the year 2006-2007, up to 31 -8-2006. Section 55[Notification No. F. 4(52) FD/Tax/99-33, dated 5-5-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 6-5-2006, page 61(1).]S.O. 82. - In exercise of the powers conferred by sub-section (1) of section 55 of the Rajasthan Value Added Tax Act, 2003 (Rajasthan Act No. 4 of 2003), the State Government hereby notifies the interest leviable under the said Act from dealer (s) specified in column 2 of the list annexed hereto, shall be as shown against them in column 3 of the said list:-List

S. No.	Class of person/persons	Rate of Interest
1	2	3
1.	Dealer(s) declared sick by BIFR and AAIFR under the provisions of Sick Industrial Companies (Special provision) Act, 1985 (Central Act No. 1 of 1986).	8%
2.	Dealer(s) not covered by S. No. 1.	12%

Section 76[Notification No. F. 3(A)(10) Juris/Tax/CCT/97/777, dated 10-4-2006, Published in Rajasthan Gazette, Extraordinary, Part IV-C(II), dated 13-4-2006, page 17.]S.O. 15. - In exercise of the powers conferred by sub-section (4) of section 76 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), I.P.S. Mehra, Commissioner, Commercial Taxes, Rajasthan, hereby authorize, all officers not below the rank of Assistant Commercial Taxes Officer, to exercise the powers under section 76 of the Act, within their territorial jurisdiction, as may be assigned to them from time to time. Section 8(3)[Noti. No. F. 12(75) FD/ Tax/ 2015-60, dt. 21.7.2015 - Rajasthan Gazette Exty., Pt. IV(C)(II), dt. 24.7.2015, pp. 121(2) to 121(3) {S.O. 97}] = 2016 RSCS/II/P. 135/H. 69S.O. 97. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby with effect from 9.3.2010, exempts from tax payable by a dealer, to the exceeds five percent, on the sale of food cooked and served by him in the heritage hotels categorized as 'Basic' by Government of India. Section 6(1)[Noti. No. F. 12(74) FD/ Tax/ 2014-79, dt. 14.8.2015 - Rajasthan Gazette Exty., Pt. IV(C)(II), dt. 14.8.2015, pp. 145 to 146, S.O. 124] = 2016 RSCS/II/P. 147/H. 83S.O. 124. - In exercise of the powers conferred by sub-section (1) of section 6 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) and in supersession of this Department's notification No. F. 12(74) FD/ Tax/ 2014-20, dt. 2.6.2015, the State Government

hereby, with immediate effect, fixes the amount of tax payable under the said Act, as mentioned in column number 3 in respect of goods mentioned in column number 2 of the List given below, namely:-

S. No.	Item	Rate of tax
1	2	3
1	Other than filter cigarettes, cigarettes, of length not exceeding 60mm	Rs. 575 per thousand
2	Other than filter cigarettes, of length exceeding 60 mm but not exceeding 65 mm	Rs. 700 per thousand
3	Other than filter cigarettes, of length exceeding 65 mm but not exceeding 70 mm	Rs. 1650 per thousand
4	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) not exceeding 60 mm	Rs. 575 per thousand
5	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) of length exceeding 60 mm but not exceeding 65 mm	Rs. 725 per thousand
6	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) of length exceeding 65 mm but not exceeding 70 mm	Rs. 1750 per thousand
7	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) of length exceeding 70 mm but not exceeding 75 mm	Rs. 1250 per thousand
8	Filter cigarettes of length (including the length of filter, the length of filter being 11 mm or its actual length whichever is more) of length exceeding 75 mm but not exceeding 85 mm	Rs. 2150 per thousand
9	Others	Rs. 2250 per thousand

Note. - See 2015 RSCS (Part-II, Rajasthan Section) Page No. 458, Head Note No. 323 for the above referred superseded notification dt. 2.6.2015. Section 8(4)[Noti. No. F. 12(43) FD/Tax/05-pt-88, dt. 24.9.2015 - Raj. Gaz., Exty., Pt. IV(C)(II), dt. 30.9.2015, p. 183 to 184 {S.O. 148}] = 2016 RSCS/ II/ P. 411/ H. 172 S.O. 148. - In exercise of the powers conferred by sub-section (4) of section 8 of the Rajasthan Value Added Tax, Act, 2003 (Act No. 4 of 2003) and in supersession of this Department's notification number F. 12(43) FD/ Tax/ 05-36 dated 24.8.2007, as amended from time to time, the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts, with immediate effect, from payment of tax leviable in respect of transfer of property in goods involved in the execution of works contracts, executed within the territory of Special Economic Zone, awarded by the units being established in Special Economic Zone or co-developers or developers of Special Economic Zone, up to 31.03.2016 and where the Special Economic Zone is established entirely in backward areas specified by the State Government, such exemption shall be available upto 23.8.2017. Section 21(3)[Noti. No. F. 26(315) MEA/CCT/2014/1892, dt. 10.11.2015 - Raj. Gaz., Exty., Pt. IV(C)(II), dt. 17.11.2015, p. 209 {S.O. 163}] = 2016 RSCS/ II/ P. 414/ H. 176 S.O.

163. - In exercise of the powers conferred by sub-section (3) of section 21 of the Rajasthan Value Added Tax, Act, 2003 (Act No. 4 of 2003). I, Vaibhac Galriya, Commissioner, Commercial Taxes, Rajasthan, Jaipur, being of the opinion that it is expedient in the public interest so to do, hereby, extend the date of submission of quarterly return in Form VAT 10, for the second quarter of the year 2015-16, i.e.; quarter ending on 30.9.2015, to be furnished by the class of dealers covered under sub-rule (5)(b) of Rule 19 of the Rajasthan Value Added Tax Rules, 2006, up to 30.11.2015. Section 8(3)[Noti. No. F. 12(11) FD/Tax/2016-253, dt. 30.3.2016-Raj. Gaz., Exty., Pt. IV(C)(II), dt. 30.3.2016, p. 295(22) {S.O. 336}] = 2016RSCS/II/P. 560/H. 267S.O. 336. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with effect from 1.4.2016, exempts from payment of tax under the Act payable by the dealers having license for retail sale of country liquor issued by the Excise Department, Government of Rajasthan, on the following conditions, namely:-(i)that such dealers have purchased country liquor from the Rajasthan State Ganganagar Sugar Mills (RSGSM) (A Government of Rajasthan Undertaking) after payment of tax at notified rate; and(ii)that such dealer shall not be entitled to claim input tax credit in respect of the country liquor so purchased. Section 8(3)[Noti. No. F. 12(11) FD/Tax/2016-257, dt. 30.3.2016-Raj. Gaz., Exty., Pt. IV(C)(II), dt. 30.3.2016, p. 295(25) {S.O. 340}] = 2016RSCS/II/P. 562/H. 271S.O. 340. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of opinion that it is expedient in the public interest so to do, hereby, with immediate effect, exempts from payment of tax payable by any dealer who has opted for payment of lump sum in lieu of tax under notification number F.12(63)FD/Tax/2005-37 dt. 6.5.2006 (Composition Scheme for Gems and Stones, 2006), as amended from time to time, and failed to deposit the composition amount, interest or late fee within the period specified under the said notification, on the condition that such dealer has deposited the following amount upto 30.6.2016, namely:-(i)Composition amount payable under the said notification;(ii)Interest upto the date of deposit of composition amount, if any; and(iii)An amount equal to 200% of the due composition amount which has not been deposited within the period specified under the said notification. Section 8(3)[Noti. No. F. 12(11) FD/Tax/2016-258, dt. 30.3.2016-Raj. Gaz., Exty., Pt. IV(C)(II), dt. 30.3.2016, p. 295(25) {S.O. 341}] = 2016RSCS/II/P. 562/H. 272S.O. 341. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of opinion that it is expedient in the public interest so to do, hereby, with immediate effect, exempts from payment of tax payable by any dealer who has opted for payment of lump sum in lieu of tax under notification number F.12(63)FD/Tax/2005-39 dt. 6.5.2006 (Composition Scheme for Saraffa Dealers, 2006), as amended from time to time, and failed to deposit the composition amount, interest or late fee within the period specified under the said notification, on the condition that such dealer has deposited the following amount upto 30.6.2016, namely:-(i)Composition amount payable under the said notification;(ii)Interest upto the date of deposit of composition amount, if any; and(iii)An amount equal to 200% of the due composition amount which has not been deposited within the period specified under the said notification. Section 8(3)S.O. 31. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), the State Government being of the of opinion that it is expedient in the public interest so to do, hereby exempts the tax payable on the sale of semi-stitched garments for the period 8.3.2016 to 31.3.2016.[Noti. No.

F.12(80)FD/Tax/2014-07, dt. 6.5.2016-Raj. Gaz., Exty., Pt. IV(C)(II), dt. 17.5.2016, p. 21(8) {S.O. 31}] = 2016 RSCS/II/P. 605/H. 295Section 8(3)S.O. 212. - In exercise of the powers conferred by sub-section (3) of section 8 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in public interest so to do, hereby exempts from payment of tax, the sale to or purchase by the Akshaya Patra Foundation. Jaipur, of Packaged Drinking Water on the following conditions, namely:-

- 1. that the selling dealer shall put a clear label on the Packaged Water Cans as "Not for Sale - Strictly for distribution to Government School Children";**
- 2. that the selling dealer shall furnish a certificate in Form VAT-72 appended to Rajasthan Value Added Tax Rules, 2006 to his assessing authority in support of such sales duly filled in and signed by the authorized signatory of the Akshaya Patra Foundation, Jaipur; i**
- 3. that the said goods while in movement shall be accompanied with an authority letter containing the information regarding supply of goods such as quantity of goods ordered, quantity of supplied goods including the goods being consigned, quantity of goods remaining to be supplied and such authority letter shall be signed and stamped by the authorized signatory of the Akshaya Patra Foundation. Jaipur and the selling dealer, and**
- 4. that the Akshaya Patra Foundation, Jaipur shall furnish to the Commissioner, Commercial Taxes, the details of packaged water purchased and supplied during the quarter, within thirty days of the end of the relevant quarter, in the following form, namely:-**

Form

S. No.	Opening Stock Details of (Ltr.)	Purchase	Details of supply	Closing Stock (Ltr.)
Name of seller with TIN & invoice no. and date	Quantity purchased (Ltr.)	Value (Rs.)	Name of School	No. of student days (No. of students x No. of days, water supplied to them) (Ltr.)

5. this notification shall remain in force up to 15.5.2016 or implementation of Goods and Service Tax, whichever is earlier.

1.

[Noti. No. F. 4(25) FD/Tax/2003-137. dt. 8.2.2016-Raj. Gaz., Exty., Pt. IV(C)(1I), dt. 11.2.2016, pp. 267(2) - 267(4), {S.O. 212}] = 2016RSCS/II/P. 631/ H. 321