

## **Rajasthan Enterainments And Advertisements Tax Rules, 1957**

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## **Rajasthan Entertainments And Advertisements Tax Rules, 1957**

### **1. Short Title And Commencement :-**

1. The rules shall be called the Rajasthan Entertainments and Advertisement Tax (Amendment) Rules, 1957.
2. They shall come into force on the date of their publication in official gazette.

### **2. Definitions :-**

In these rules,

- (i) "Act" means the Rajasthan Entertainments and Advertisements Tax Act, 1957;
- (ii) "Form" means a form appended to these rules;
- (iii) "Prescribed Officer" means the person or authority to whom any powers are delegated under section 19 of the Act.
- (iv) "Representative" or "Authorized Representative" means:
  - (a) a person authorized in writing by a proprietor or a person to appear on his behalf before any officer appointed or authority

constituted under the Act; or

(b) a person authorized in particular or in general by the Commissioner or Deputy Commissioner to appear on behalf of the Commissioner, officer or authority before any officer appointed or authority constituted under the Act."

(v) "Section" means a section of the Act.

(vi) "Ticket" means the ticket issued for admission to an entertainment.

**2A.** Section 2A :- Prescribed authority for purposes of section 4 (6) section 5, section 5A section 5B, section 5C, section 9B, section 10A(2), 10(4), 10(5), 11(3) and section 12. Prescribed authority for the pruposes,

(a) of section 4(6), section 10 A (2) and section 12, shall be the Deputy Commissioner of the Commercial Taxes (Administration) as may be authorized by the Commissioner;

(b) of section 5, section 5A, section 5B, section 5C, section 9B and section 10, sub section (4) shall be the Assistant Commissioner /Commercial Taxes Officer as may be authorized by the Commissioner;

(c) of section 10 (5) and section 11 (3), shall be the Deputy Commissioner of Commercial Taxes (Appeals).

PAYMENT OF TAX BY STAMPS

### **3. Purchase Of Stamps :-**

No person shall purchase any stamps required for the purpose of the Act except from a Treasury Officer: Provided that

(i) nothing is this rule shall apply to any person purchasing such stamps affixed to a ticket for the purpose of admission to an entertainment;

(ii) when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the prescribed officer to purchase from the former proprietor the stock of unused stamps in the latters possession.

**3A.** Utilisation Of Unused R.P.G.T. Stamps For The Collection Of Entertainment Tax :-

(1) The proprietors of cinema houses who are required to pay entertainment tax by stamp system, may get stamps issued from the treasury or subtreasury concerned against deposit of amount through a challan in the Bank authorised to receive payment on behalf of State Government under appropriate head as per their

requirements and the treasury or sub treasury shall issue those unused R.P.G.T. stamps for this purpose on their requisition.

(2) The proprietor of cinema houses shall utilize those unused R.P.G.T. stamps issued from the treasury or subtreasury against their deposit of amount in the challan under appropriate head for the payment of entertainment tax by affixing those stamps on tickets after super imposing on them the words "entertainment tax", through a rubber seal.

(3) The Assistant Commissioner/the Commercial Taxes Officer in whose area the cinema house is situated shall ensure that those unused R.P.G.T stamps are being issued properly by the treasury or subtreasury of the area and utilized by the proprietors of the cinema house properly for the purpose by affixing the same on the tickets after having super imposed on them the words "entertainment tax" through a rubber seal

#### **4. Issue Of Stamps :-**

No stamp issued for the purposes of the Act shall be issued to any person by or on behalf of the proprietor of any entertainment otherwise than securely affixed to a ticket issued for the purpose of authorizing admission to an entertainment.

#### **5. Price Of Admission Shown On And Stamp Affixed To Ticket :-**

Except as provided in rules 16 and 23 every taxable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission, excluding the tax payable under the Act, and shall also have securely affixed to it a stamp of the value of the tax payable upon the said price of admission.

#### **6. Plural Tickets :-**

(a) Every taxable ticket issued for the purpose of admitting more than one person to an entertainment shall have clearly shown thereon the number of persons to be admitted and shall have affixed to it a stamp or stamps equal in value to the total tax that would have been payable on tickets for admitting each such person separately.

(b) The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation shall be of the value of the tax that would be payable upon a ticket of the same price admitting one person to the entertainment.

**6A.** Form Of Ticket :-

- (i) A complimentary ticket shall bear on the face of it words "complimentary ticket".
- (ii) A ticket, unless it is complimentary ticket, shall indicate on the face of it the amount of payment for admission to an entertainment, excluding the tax payable under the Act
- (iii) Each ticket shall have three foils, tickets shall be issued in two parts, and the counterfoils shall be preserved by the proprietor.
- (iv) (a) Every ticket shall be printed and serially numbered; which shall run from 1 to 1,00,000 and repeat in rotation, The serial numbers shall be printed on each ticket and at two places and on the counterfoil so that when a ticket is torn in two as required under Rule 9, the number appears distinctly on both the portions of the ticket.
- (aa) Every ticket printed under subclause (a) shall be of a size not less than 12 centimeters by 6 centimeters of which the customers foil shall be of 6 centimeters ; Provided that the proprietor will be free to utilise the existing stock of tickets with him on the date of commencement of this subclause.
- (b) All the tickets shall with their counterfoil be in bounded booklets containing multiples of not less than 100 tickets; Provided that the Commissioner or any other person specially, authorized by him in this behalf, may, subject to such condition as he may think proper to impose, exempt the proprietor of an entertainment from this rule.

**7.** Transfer Of Seat :-

When the purchaser of any ticket admitting him to one part of an entertainment wishes to transfer to another part of the entertainment for which the price of admission is higher and taxable, the proprietor shall issue him a second ticket stamped with a stamp of the value of the difference between the tax leviable on the second ticket and that leviable on the first The purchaser shall retain the portion of the first ticket returned to him under rule 9.

**8.** Season Tickets :-

Every season ticket, or ticket available for more than one entertainment, shall have marked thereon the name of the purchaser and the period for which it is available and the stamp to be affixed to such ticket shall be of value of the tax that would be payable upon all the entertainments permitted under such ticket

without any concession.

### **9. Defacement And Destruction Of Stamps :-**

On admission of the purchaser the proprietor shall cause every ticket, not being a season ticket available for more than one entertainment issued for admission to the entertainment to be collected and the stamp to be defaced by tearing the ticket into two portions across the stamp and one portion to be returned to the purchaser. The purchaser shall retain his portion until he has left the place of entertainment. The other portion shall be retained by the proprietor for 48 hours from the close of the entertainment and shall then be destroyed.

### **10. Torn, Etc. Stamps :-**

No ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment.

### **11. Maintenance Of Registers :-**

Every proprietor of an entertainment shall keep separate registers, in Forms A, B, C and D showing the number of stamps purchased and issued by him and names of persons admitted to an entertainment free of tax under rule 25 and rule 25A of these rules.

### **12. Refund Of Value Of Unused Stamps :-**

The proprietor of an entertainment at any time may make an application in writing for therefund of the value of any unused stamps in his possession to the 1[Assistant Commissioner/Commercial Taxes Officer] if their value does not exceed Rs. 250/and to the Deputy Commissioner, Commercial Taxes, (Administration) in other cases who shall direct the Treasury Officer to make a refund after a deduction of 10 N. P. in a rupee or a portion thereof upon the return of such stamps.

### **13. Renewal Of Damaged Or Spoiled Stamps :-**

When any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the 1 [Assistant Commissioner/ Commercial Taxes Officer] if their value does not exceed Rs. 250/ and to the Deputy Commissioner, Commercial Taxes (Administration) in other cases who on being satisfied that they have not been willfully damaged or spoiled, may direct the Treasury Officer to give in lieu thereof.

- (a) other stamps of the same denomination and value, or
- (b) stamps of any other denomination of the same value.

#### **14. Application For Refund :-**

An application for refund under rule 12 or for renewal under rule 13 shall be chargeable with a court fee of 10 NP.

PAYMENT OF TAX OTHERWISE THAN BY STAMPS

#### **15. Security :-**

(1) Every proprietor allowed to avail himself of the provisions of section 6(3) of the Act shall furnish such security to the prescribed officer as that officer may require. Provided that no security under this rule shall be furnished by the proprietor who has been allowed under section 6(3) (a) to compound the tax on payment of a fixed sum, if he has paid such fixed sum in advance.

(2) If a proprietor fails to submit any returns as required by rule 17 or rule 18, on the date or if the returns are found to be inaccurate or if the proprietor fails to make within 10 days of the entertainment, all payment required to be made in accordance with subsection

(3) of section 6, the prescribed officer may, after giving the proprietor a reasonable opportunity of being heard, direct that the security shall be forfeited to the State Government; security shall also, in the event of default in payment of tax, be liable to adjustment towards the tax due, at any time without previous intimation:

Provided that nothing in this rule shall affect the liability of the proprietor for the payment of the full entertainment tax.

#### **15A. Conditions For Compounding The Tax Payable In Respect Of Entertainment Exhibition Through Video Cassette Recorder television Set Or Video Cassette Player Set :-**

(1) The fixed sum on the payment of which the entertainment tax payable, by a proprietor/Incharge of Video Cinema/video Parlour in respect of entertainment by exhibition through Video Cassette Recorder Television Set or Video Cassette Player set may be compounded by the competent authority, shall be as under

a. In place where no permanent cinema house exists.

b. In places where permanent cinema house exists & the population is below one lakh.

c. In places where permanent cinema house exists and the population is one lakh and above. Fixed sum payable per week or part thereof Video Cinema having seating capacity exceeding Video parlour Having seating Capacity upto 50 seats 50 Seats and more than 100 seats. 100 Seats & not more than 150 seats 1 2 3 Rs.

250/ Rs. 500/Rs. 750/Rs. 500/ Rs. 1000/Rs. 1500/Rs. 750/ Rs. 1500/Rs. 2000/ Explanation.

(i) Competent authority means the Commissioner, Commercial Taxes, Rajasthan and includes any other officer authorised by such Commissioner, generally or specially.

(ii) "Video Cinema" means entire place licensed for exhibiting by means of Video on a screen of more than 100 centimeters and/or admitting more than 50 persons in a permanent building and includes appurtenances, plants and apparatus located therein.

(iii) "Video Parlour" means entire place licensed for exhibiting by means of video on screen of 100 centimeters or less than 100 centimeters and/or admitting 50 persons or less than 50 persons in a permanent building and includes appurtenances, plants and apparatus located therein.

(iv) "Population" for the purpose of this rule shall be the population of 1991 census.

(2) The entertainment tax payable by the proprietor/incharge of public service vehicle, who provides exhibition by means of Video in such vehicle, may be compounded for a fixed sum not exceeding Rupees seven hundred fifty per week or part thereof, as the Commissioner may from time to time notify.

(3) The entertainment tax payable by a Hotel which provides exhibition by means of video in rooms let out to lodgers may be compounded for a sum of Rs. 200/ per week or 5 % of the Room tariff charged for every room having the facility of Video exhibition, whichever is less.

Explanation. "Room Tariff" includes charges for letting out the room and other charges for facility or service provided, by whatever name called.

**15B.** Information Before Holding Entertainment :- No entertainment on which tax is leviable shall be held without prior information being given in Form Q to the competent authority.

**15C.** Payment Of Composition Money Under Rule 15A :-

(1) A proprietor/incharge of an entertainment who exercises his option for composition under Rule 15A, shall submit his application for composition in Form R to the competent authority, accompanied by a treasury receipt of a sum equivalent to composition amount for a week as security deposit and shall continue to pay the weekly



composition amount as per rule 15A and subject to the determination of such amount made by the competent authority, if any, on every ensuing Monday.

(2) The competent authority if is of the opinion that composition amount paid by the proprietor of the entertainment is less than the composition amount determined under Rule 15A, the said authority shall, after giving reasonable opportunity of being heard to proprietor/incharge of entertainment determine the correct amount payable under Rules 15A.

(3) The proprietor/incharge of the entertainment shall, on receipt of the determination order made under subrule (2), pay the balance outstanding composition amount within seven days or within the time extended not beyond a further period of ninety days, as fixed by the competent authority.

(4) If the amount of composition is not paid within the period allowed under sub rule (1) or (3), the proprietor/incharge shall be liable to all the provisions of recovery and interest which are applicable to demands of entertainment tax.

#### **16. Unstamped Tickets Issued Under The Provisions Of Section 6 (3) (B) (I) :-**

(i) Every ticket issued by a proprietor, who has been permitted to avail himself of the provisions of section 6 (3) (b) (i) shall have shown upon it the price of admission or if no price or a reduced price of admission is charged the usual price of admission to the class to which the holder is entitled the amount of tax and the total payable, provided that the prescribed officer may exempt any proprietor upon such conditions and for such period as he thinks fit.

**16A.** Returns Under Section 5 (3) Read With Section 6 (1) :- Every proprietor making payment under subsection (1) of section 6 shall submit a monthly return in Form DD to the authority prescribed for purposes of section 5 within ten days of the close of the month to which it relates.

#### **17. Return Required Under Section 5(3) Read With Section 6(3) (B) (I) And (Ii) :-**

Every proprietor making a consolidated payment under section ,6(3) (b) (i) or making payment in accordance with return of the

payments for admission under section 6(3) (b)(ii) shall be, in case of cinematograph exhibition, within ten days of the close of the month to which the return relates and in other cases, within such time as may be required by the officer prescribed for purpose of section 5 submit to the said officer a return in Form E and F respectively, showing the number of tickets issued at each rate, the gross amount received from the sale of tickets and the amount of tax collected. He shall, if so required by the said officer, also submit to such officer within such time as may be required by him, a return in Form G showing the price of a programme of synopsis including tax, the number of programme or synopsis issued, the gross amount received from the sale thereof and the amount of tax collected

**18. Return Required Under Section 5(3) Read With Section 6(3)(B)(Iii) :-**

When a proprietor is permitted to avail himself of the provisions of section 6(3)(b)(iii) he shall submit to the officer prescribed for purpose of section 5 within ten days of the entertainment a return in Form H showing the number of persons admitted by the mechanical contrivance, the gross amount including tax paid for admission by such persons and the amount of tax collected from them.

**18A. Returns To Be Accompanied By Challans :-**

(1) Every return shall be accompanied by a receipted challan in the form prescribed by rule 18B showing the deposit of full amount of tax due on the basis of return in the State Government Treasury or bank concerned.

(2) If a return is not accompanied by a receipt of the deposit of tax as required by subrule (1), the authority to whom returns are submitted shall not be bound to take cognizance of the return.

**18B. Payment Of Tax :-**

(1) Payment of all dues shall be made into the concerned treasury or bank authorized to receive money on behalf of the State Government by means of a challan (in duplicate) which shall upto 31 st March, 1971, be in form G. A. 57 prescribed by rule 91 of the General Financial and Accounts Rules of Rajasthan Government, and thereafter, be in form M or through a demand draft in favour of the 1[The Assistant Commissioner/ The Commercial Taxes Officer] concerned drawn on any branch situated in Rajasthan of the State

Bank of India or of any of its subsidiary Banks.

(2) The tax shall be payable by proprietor on the basis of the assessments.

(3) The tax paid by the proprietor shall be adjusted against the tax determined as a result of the assessment under section 5B and the balance of the amount shall be paid by such proprietor within fifteen days of the service of the notice of demand in form N.

(4) In default of the tax payable under subrule (1) or subrule (2), the amount of tax shall be recoverable in the manner provided in section 9.

**18BB.** Permission To Be Obtained To Operate Cable Television Network :- The proprietor of a cable network shall submit to the Commissioner an application within 15 days from the date on which these rules come into force or at least 15 days before the date of such entertainment. The Proprietor shall submit a security of an amount fixed by the Commissioner along with any other information which may be so required by the Commissioner.

**18BBB.** Payment Of Tax For Cable Service :-

(1) The proprietor of a cable television network liable to pay tax in accordance with section 4A of the Act, shall file monthly return in Form S5 in duplicate showing the number of subscribers, the name and address of each subscriber, the amount received from each subscriber and the amount of tax calculated as per the rates notified by the Government. The amount of tax so calculated shall be deposited in the Government account in the form of Pay Order/Demand Draft or cash, and the return and challan of payment shall be furnished to the assessing authority within seven days from the end of the month for which the tax is due.

(2) Where entertainment tax is payable by a hotel in accordance with sub section (iii) of section 4AA, the tax shall be payable at a rate to be notified by the Government for every room having the facility of cable service. The Proprietor shall file a monthly return in Form S6 in duplicate showing the category of hotel, the number of rooms having the facility of cable service and the amount of tax calculated. The amount of tax so calculated shall be deposited in the form of Pay Order/Demand Draft or cash in the Government account and the return and challan of payment shall be furnished to the assessing authority within seven days from the end of the

month for which tax is due.

(3) Where the subscriber is a restaurant the entertainment tax shall be paid as per the provisions of subsection (iii) of section 4AA of the Act and each room and premises where signals of cable television network are received, shall be treated as a subscriber. The proprietor of a restaurant having facility of cable service shall file a monthly return in Form S6 in duplicate showing the facility of cable service and the amount of tax calculated. The amount of tax so calculated shall be deposited in the form of pay order/Demand draft or cash, in the Government account and the return and challan of payment shall be furnished to the assessing authority within 7 days from the end of the month for which tax is due.

**18BBBB.** Permission To Be Obtained To Operate Direct To Home Broadcasting Service :-

(i) The proprietor of a direct to home broadcasting service shall submit to the commissioner an application within fifteen days from the date on which these rules come into force or at least within fifteen days of his commencing entertainment through direct to home broadcasting service, whichever is later.

(ii) The proprietor shall submit to the commissioner a security of an amount fixed by the commissioner along with any other information which may be so required by the commissioner.

**18BBBBB.** Payment Of Tax For Direct To Home Broadcasting Service :-

(i) The proprietor of a direct to home broadcasting service liable to pay tax in accordance with section 4AAA of the Act, shall maintain a true and correct record of the number of subscribers, the name and address of each subscriber, the amount received from each subscriber and the amount of tax.

(ii) The proprietor of a Direct to Home broadcasting service shall be required to deposit tax payable within seven days of the close of each calendar month.

(iii) The proprietor of a Direct to Home broadcasting service shall file quarterly return in Form S7 in duplicate, within fifteen days of the end of each quarter along with proof of deposit of tax payable under the Act.

Explanation : Quarter means the period of three months ending on 30 th June, 30 th September, 31 st December and 31 st March.

**18C.** Notice Of Demand :- . The Assistant Commissioner/The Commercial Taxes Officer] shall serve a notice of demand on the proprietor in form N along with a certified copy of the assessment order requiring him to pay the tax so assessed and penalty imposed within a period of fifteen days from the date of service of the notice, and in the manner specified in the notice and the proprietor shall pay the tax and penalty accordingly.

**18D.** Notice Under Section 5C :- Notice for reassessment under section 5C shall be in Form O.

**18DD.** Service Of Notice And Orders :- The Service of any summons, notice or order under the Act or these Rules may be effected in any one of the following ways, namely

(a) by Giving or tendering the copy thereof to the person addressed or his manager or munim or representative :or

(b) if such person or his manager or representative cannot be easily found, by giving or tendering a copy thereof to some adult member of his family; or

(c) if the address of such person is known to the authority concerned, by sending a copy thereof by registered post, or

(d) if none of the modes aforesaid is practicable, by affixing of copy thereof in some conspicuous place at his last known place of business or residence, or by publishing in a State Level newspaper.

**19. Admission By Mechanical Contrivance, Notice :-**

No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission, inclusive of tax. Such price inclusive of tax shall be shown in a conspicuous position on or near the mechanical contrivance; and the fact that the price is inclusive of tax shall also be stated clearly.

**20. Section 20 :-**

**21. Payment Of Tax On Programmes Or Synopsis :-**

Where payment of a programme or synopsis is compulsory, the tax shall be levied on the total sum paid for admission to the entertainment including the sum paid for the programme or synopsis. Where payment for a programme or synopsis is voluntary,

the tax shall be levied separately on the sum paid for admission and on the sum paid for the programme or synopsis.

#### **PAYMENT OF ADVERTISEMENT TAX**

##### **21A.** Payment Of Advertisement Tax :-

(1) The amount of advertisement tax payable by a proprietor under section 4A of the Act, shall be deposited by him with a Government Treasury or a Bank authorized to receive money on behalf of the State Government, with a challan, within 10 days of the close of every month, during which tax has become due.

(2) A copy of the challan duly signed in proof of payment shall be attached to the return required to be furnished under rule 21B.

##### **21AA.** Grant Of Installments :- Subject to the provisions of section 9B.

(1) Where a proprietor is not in position to make payment of the total demand outstanding against him under the Rajasthan Entertainments and Advertisements Tax Act, 1957, installments may be granted for a period not exceeding thirty six months from the date of such order, to such proprietor by the Commissioner, Commercial Taxes.

(2) Where payment of any demand is postponed by installments, in clause (1) beyond a period of one month, the proprietor shall be required to furnish a security bond executed with two sureties acceptable to the assessing authority for the amount of such payment and such security bond shall be in form S 1 as prescribed.

##### **21B.** Record And Returns :-

(1) Every proprietor liable to pay advertisement tax shall maintain separate registers in forms J and K to account for advertisements relating to slides and films exhibited in a cinema separately.

(2) Every proprietor shall within ten days of the close of the month during which advertisement tax have become due submit return in form L to the officer, who is entitled to receive return of his entertainments tax, and in case he is not liable to submit any return of entertainment tax, to the Commercial Taxes Officer concerned.

#### **MISCELLANEOUS**

##### **22.** Exemptions Under Section 7 :-

(a) Any person claiming exemption, under section 7, from the payment of the entertainments tax shall present an application in form HH. for such exemption to the prescribed officer or the State Government, as the case may be, ten days clear before the date of the entertainment.

Provided that the State Government may at any time and the prescribed officer may upto the date preceding the date of entertainment entertain such application if it or he is satisfied that the person claiming exemption has sufficient cause for not filing the application in time.

(b) Refund under section 8. Any person claiming a Refund of the entertainments tax under section 8 shall present an application for such refund to such officer as may be authorized by the State Government in this behalf within 15 days from the date of the entertainment. An application for refund not presented within such period shall be rejected.

### **23. Form Of Exemption Under Subsection (1) Of Section 7 :-**

(1) An exemption granted under subsection (1) of section 7 of the Act shall be in the form of a certificate in Form I and II, as the case may be, and the proprietor shall comply with the conditions specified therein.

(2) The certificate of exemption in Form I and II shall be displayed in a conspicuous place and shall be

**23A.** Certificate Of Clearance Of Tax Under Section 11 :- An application for a certificate of clearance of tax shall be made by a proprietor in writing and such certificate shall be issued in Form P which shall be valid for the period mentioned therein.

### **24. Provision As To Persons Admitted Without Payment :-**

Every proprietor of an entertainment admitting a person free of payment or on payment of a reduced sum shall issue to such persona ticket showing clearly thereon the full charge for admission to the class to which the person is admitted. The tax shall be paid on such ticket in the same manner as if it were a ticket issued on payment of the full charge and the person admitted shall for the purposes of these rules be deemed to be the purchaser of the ticket: Provided that when a child not exceeding three years in age is admitted free of payment, he shall be exempted from the

payment of the tax and when a child exceeding three years but not exceeding twelve years in age and bona fide student and defence personnel is admitted on payment of reduced sum, he shall pay the tax only on the sum actually paid by him for admission and be exempt for the rest and the sum actually paid by him shall be printed or written on the ticket issued to him.

**25. General Exemption :-**

Proprietor shall issue passes for admission to the place of entertainments to the officer not mentioned or authorized under this Act who have to perform any duty imposed upon them by any law.

**25A. Exemption Of Soldiers, Sailors And Other Defence Forces :-**  
No tax shall be payable on payment upto Rs. 10 for an admission to an entertainment in respect of a soldier, sailor or an airman on fulfillment of the following conditions.

- (i) the soldier, sailor or airman desiring the exemption from tax produces his identification card/pay book before the proprietor and satisfies the proprietor about his identity; and
- (ii) the proprietor issues to such soldier, sailor or airman a ticket bearing the word "for soldier/sailor/airman" either printed or stamped both on the ticket and the counterfoil, and records the number of the his identification card/pay book on them.

**26. Any Person Committing A Breach Of The Above Rules Shall On Conviction Before A Magistrate Be Punishable :-**  
with fine which may extend upto five hundred Rupees.

**27. Appeal To The Appellate Authority :-**

(1) The memorandum of appeal under section 13A shall be submitted in form S2 in duplicate, and shall be accompanied by the proof of payment of tax in accordance with subsection (3) of the said section, in the form of treasury receipt/bank challan or certified photo copy thereof.

(2) The memorandum of appeal

(a) shall specify all the particulars given in the prescribed form;

(b) shall be signed by the appellant or by his authorized representative.

(c) shall be verified in the manner given in the prescribed form:  
and



(d) shall be accompanied by a certified copy of the order appealed against.

(3) The memorandum of appeal shall be presented by the appellant or his authorized representative to the appellate authority or such member of the staff as the appellate authority may authorise in this behalf or may be sent by registered post addressed to the appellate authority;

(4) The appellate authority shall, after registering the appeal in accordance with the provision of subsection (3) of section 13A, send a copy of the memorandum of appeal to the authority concerned, asking him to send record of the order appealed against together with his comments, if any.

(5) The appellate authority shall give notice of the date fixed for hearing to the appellant and to the authority concerned, and such notice may be delivered personally or may be sent by registered post.

(6) A copy of the order of the appellate authority disposing of an appeal shall be sent to the appellant and to the authorities mentioned in subsection (8) of section 13A. either by personal delivery or by registered post

(7) Where the appellate authority remands a case to the prescribed authority, it shall specify a date in the order of remand for the appearance of the appellant before such authority.

#### **27A.** Transfer Of Appeals :-

(1) The Commissioner may, suo motu or otherwise and after recording the reasons transfer any case from one appellate authority to another.

(2) No officer acting as appellate authority shall hear any appeal against any assessment order made by him in another capacity.

(3) When any such appeal as is referred to in subrule (2) comes before any such officer, he shall forthwith transfer the record of the case to the Commissioner with a report of the circumstances attending the reference, and the Commissioner shall thereupon transfer the same for disposal to any other appellate authority after giving the appellant a reasonable opportunity of being heard.

#### **28.** Appeal To The Tax Board :-

An appeal to be submitted before the Tax Board under subsection (2) and (3) of section 13B shall be in form S3 in triplicate and the procedure prescribed in rule 27 shall mutatis mutandis apply to the application for said appeal.

**29. Court Fee :-**

Court fee stamps of the value as prescribed under the Rajasthan Sales Tax Rules, 1995, shall be affixed on all documents in respect of appeals and other proceedings.

**30. Dismissal Of An Appeal In Default :-**

(1) Where an appellant or his authorized representative, files an appeal under section 13A and 13 B of the Act, does not appear on the date fixed for hearing, the appellate authority or the Tax Board, as the case may be, may dismiss the appeal in default.

(2) An appeal dismissed under subrule (1) may be restored if the appellant makes an application on plain paper within 30 days of the date of communication of the dismissal order and satisfies the authority who has dismissed the appeal that he was prevented by sufficient cause, from appearing on the date fixed for hearing and such restoration may be unconditional or on conditions including the condition of payment of cost to the State.

**31. Giving Effect To An Appellate Order :-**

If an order passed in appeal or revision under Section 13A, 13B and 13D has the effect of varying the order of subordinate authority, concerned officers shall take action to give effect to such order and shall refund excess or realise the deficit, as the case may be.

**32. Notice For Rectification Of Mistake :-**

The notice required to be given for rectification of mistake under section 13E shall be in form "S4".

**33. Electronic Filing Of Return And Payments :-**

(1) Notwithstanding anything contained in these rules, a proprietor at his option may file the return required to be submitted under these rules electronically duly verified by himself or his manager by affixing digital signature.

(2) The proprietor shall also submit, in the prescribed period for filing of return, the proof of deposit of tax in case the payment is not made electronically, failure to do so, shall be deemed to be a case of nonfiling of return.

(3) A proprietor may at his option, deposit tax and/or other sums due from him within the time specified for such deposit, through electronic media to the State Government.

