

Rajasthan Excise And Taxation Officers (Change In Designations) Act, 1964

30 of 1964

[21 November 1964]

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Rajasthan Excise And Taxation Officers (Change In Designations) Act, 1964

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An Act to amend certain enactments for the purpose of changing the designation of certain officers of the Excise and Taxation Department bifurcated into Commercial Taxes Department and Excise Department. Be it enacted by the Rajasthan State Legislature in the Fifteenth Year of the Republic of India as follows-

1. Published in Rajasthan Gazette Part IV-A Extraordinary dated 24.11.64

1. Short Title :-

The Act may be called the Rajasthan Excise and Taxation Officers (Change in Designations) Act, 1964.

2. Definitions :-

In this Act, unless the context otherwise requires,-

(a) "appointed day" means the 1st day of July, 1964-

(b) "Taxation officers" means officers specified in column No. 2 of the Table given in Section 4; and

(c) "instrument" includes rules, notification and order.

3. Amendments Of Certain Enactment :-

The enactments specified in the Schedule shall, as from the appointed day, be deemed to have been amended to the extent and in the manner specified in the fourth column thereof.

4. Construction Of References To Taxation Officers In Enactments Or Instruments :-

Any reference by whatever form the words, to any of the officers specified in column No. 2 of the Table given hereunder, in any law for the time being in force; or in any instrument or other document, except in any instrument or document made or executed under the Rajasthan Excise Act, 1950 (Rajasthan Act II of 1950) shall, as from the appointed day, be construed as a reference to the officers specified against each in column No. 3 thereof.

TABLE

S. No.	Designations which have been Changed	New designations
1.	2	3
1.	Commissioner, Excise and Taxation, Rajasthan	Commissioner, Commercial Taxes, Rajasthan.
2.	Additional Commissioner (Taxation) Excise and Taxation, Rajasthan	Additional Commissioner, Commercial Taxes Rajasthan.
3.	(i) Deputy Commissioner, Excise and Taxation (Administration) (ii) Deputy Commissioner (Administration). (iii) Deputy Commissioner (Sales Tax) (iv) Deputy Commissioner (Inspection)	Deputy Commissioner, Commercial Taxes, (Administration).
4.	(i) Deputy Commissioner, Excise and Taxation (Appeals) (ii) Deputy Commissioner Sales Tax (Appeals) (iii) Deputy Commissioner (Appeals)	Deputy Commissioner, Commercial Taxes (Appeals).
5.	Sales Tax Officers	Commercial Taxes Officers.
6.	Inspector, Sales Tax Department.	Inspector Commercial Taxes Department.

5. References To Assistant Excise Commissioner In

Instruments And Documents :-

Any reference to Assistant Excise Commissioner in any instrument or document executed or made under or with reference to the Rajasthan Excise Act, 1950 shall, as from the appointment day, be construed as a reference to the District Excise Officer.

6. Savings :-

Notwithstanding anything contained in Section 3, 4, and 5 the change made by this Act in the designations of taxation officers or the Assistant Excise Commissioner shall not affect the previous use of old designation by any such officer or render invalid anything done, or any action taken by him previously to the commencement of this Act merely on the ground that the changed designation as provided in this Act was not used after the appointed day.

SCHEDULE 1

THE SCHEDULE

(See Section 3)

Tear	Number	Short title	Amendments
1	2	3	4
1950	2	The Rajasthan Excise Act, 1950	In Section 9, in sub-sec. (1-A), for clause (ii), the following clause shall be substituted, namely—
			"(ii) District Excise Officer-in-charge of district, and".
1954	6	The Rajasthan Sales of Motor Spirit Taxation Act, 1954.	In Section 2, for clauses (b), (c) and (d) of sub-section (I), the following clauses shall be substituted, namely — "(b) "Assessing Authority", in relation to any dealer, means the Commercial Taxes Officer within whose jurisdiction the dealers place of business is situated."
			Explanation.—"Place of business", for the purpose of this clause, shall mean a place where a dealer sells motor spirit or keeps accounts of sales; (c) "Commercial Taxes Officer means the person" holding office with that designation under the State Government; (d) Commissioner means the Commissioner, Commercial Taxes, Rajasthan, and includes the Additional Commissioner,

			Commercial Taxes, Rajasthan".
1954	29	The Rajasthan Sales Tax Act, 1954	1. In section 2,— (a) for clauses (a) and (b), the following clauses shall be substituted, namely— "(a) "appellate authority" means the Deputy
			Commissioner (Appeals); (b) "assessing authority" in relation to a dealer means the Commercial Taxes Officer or the Assistant Commercial Taxes Officer having jurisdiction;" (b) after clause (cc), the following new clause shall be inserted, namely; "(ccc) "Commercial Taxes Officer", "Assistant Commercial Taxes Officer", "Inspectors, Commercial Taxes Department" means the person holding office with that designation under the State Government;" (c) for clause (d), the following clause shall be substituted, namely— (d) (i) "Commissioner" means the person appointed by the State Government to be the Commissioner of Commercial Taxes; and includes Additional Commissioner of Commercial Taxes appointed by the State Government; (ii) "Deputy Commissioner (Administration)" means a person appointed by the State Government to be the Deputy Commissioner
			of Commercial Taxes (Administration); (iii) "Deputy Commissioner (Appeals)" means a person appointed by the State Government to be a Deputy Commissioner of Commercial Taxes (Appeals)" 2. In the proviso to section 12, the words and brackets, "Deputy Commissioner (Inspection)" shall be committed.
1959	18	The Rajasthan Passengers and Goods Taxation Act, 1959.	In Section 2; for clause (d), the following clause shall be substituted. namely— "(d) Commissioner means the Commissioner Commercial Taxes, Rajasthan, and includes "Additional Commissioner; Commercial Taxes, Rajasthan;"
1962	12	The Rajasthan Electricity (Duty)	In Section 2, for clause (b), the following clause shall be substituted,

		Act, 1962	namely— "(b) "Commissioner" means the Commissioner, Commercial Taxes, Rajasthan and includes the Additional Commissioner, Commercial Taxes, Rajasthan,".
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