

Rajasthan Finance Act, 1961**14 of 1961****[29 April 1961]**

CONTENTS

1. Short Title
2. Omitted
- 2A. Levy Of Draught Relief Surcharge On Instruments Chargeable With Stamp Duty
3. Amendment Of Sec. 33, Rajasthan Act 37 Of 1959
4. Amendment Of Schedule I, Rajasthan Act 11 Of 1951
5. Amendment Of Schedule I, Rajasthan Act 29 Of 1954
6. Amendment Of The Schedule, Rajasthan Act 29 Of 1954
7. Amendment Of Sec. 4, Rajasthan Act 24 Of 1957
8. Amendment Of Sec. 3, Rajasthan Act 18 Of 1959
9. Declaration Under Sec. 3, Rajasthan Act 23 Of 1958

Rajasthan Finance Act, 1961**14 of 1961****[29 April 1961]**

An Act to give effect to the financial proposals of the State Government for the financial year 1961-62. Be it enacted by the Rajasthan State Legislature in the Twelfth Year of the Republic of India, as follows :- 1. Vide Notification No. F7(17) Legal 61 dated 3.5.1961 Pub. in Raj Gaz. Extra-ordi part IV-A dated 4.5.1961.

1. Short Title :-

This Act may be called the Rajasthan Finance Act, 1961.

2. Omitted :-

1Omitted

1. Sec. 2 Enhancement of stamp duty omitted by Sec. 3 of the Rajasthan Taxation Laws (Amendment) Act, 1976 (Raj. Act No. 33 of 1976) vide Notification No. F2(13) vidhi/76 dated 3.5.1976 Pub. in Raj. Gaz. Extra-ordi Part IV-A dated 3.5.1976 page 106 w.e.f. 9.3.1976 when the Raj. Ordinance (second) 1974 came into force.

2A. Levy Of Draught Relief Surcharge On Instruments Chargeable With Stamp Duty :-

1[Levy of draught relief surcharge on instruments chargeable with Stamp Duty

2[(1) Every instruments chargeable with duty under Sec. 3 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), as adapted to the State of Rajasthan by the Rajasthan Stamp Law (Adaptation) Act, 1952 (Rajasthan Act 7 of 1952), not being an instrument covered by entry 21 of List 1 of Seventh Schedule to the Constitution of India, shall in addition to such duty 2[be chargeable with draught relief surcharge] of 3[twenty paise]

(2) The 4[draught relief surcharge] with which any instrument is chargeable under Sub-Sec. (1) shall be paid and such payment shall be indicated on such instruments by means of adhesive stamps bearing the inscription 5[draught relief] whether with or without any other design, picture or inscription.

(3) Except as otherwise provided in Sub-Sec. (2), the provisions of the Indian Stamp Act, 1899 (Central Act 2 of 1899 as adapted to the State of Rajasthan by the Rajasthan Stamp Law (Adaption) Act, 1952 (Rajasthan Act 7 of 1952), shall, so far as may be, apply in relation to the 6[draught relief surcharge] chargeable under Sub-Sec.(1) as they apply in relation to the duty chargeable under the said Act in respect of those instruments.

Provided that no rule or order under clause (a) of Sec. 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899) as adapted to the State of Rajasthan by the Rajasthan Stamp Law (Adaption) Act, 1952 (Rajasthan Act 7 of 1952) reducing or remitting the duty on an instrument or class of instruments in force immediately before the date of commencement of this section shall apply in relation to the 7[draught relief surcharge] chargeable under Sub-Sec. (1) in respect of such instrument.

(4) This section shall remain in force up to the 31st day of March, 8[1979] but its expiry under the operation of this sub- section shall not affect-

(a) the previous operation of, or any thing duly done or suffered, under this section, or

(b) any right, obligation or liability, acquired, accrued or incurred under this section, or

(c) any penalty or punishment incurred under this section, or

(d) any investigation, legal proceedings or remedy in respect of matters aforesaid or matters ancillary or incidental thereto, and any

such investigation, legal proceedings or remedy may be instituted, continued or enforced and any such penalty or punishment may be imposed, as if this section had not expired.]

1. Inserted by Sec. 3 of the Rajasthan Taxation Laws (Amendment) Act, 1972 (Raj. Act No.6 of 1972) by Notification No. F 7(18) vidhi 71 dated 19.4.1972 Pub. in Raj. Gaz. Part IV-A dated 19.4.1972 at page 8 to 10 w.e.f. 10.12.1971 when the Raj. Ordinance No. 5 of 1971 came into force.

2. Substituted by Sec. 9(i) of the Rajasthan Taxation Laws (Amendment) Act, 1979 (Raj. Act No. 33 of 1976) vide Notification No F 2(13) vidhi/76 dated 3.5.1976 Pub. in Raj. Gaz. Extra-ordi Part IV dated 3.5.1976 at page 106 w.e.f. 9.3.76 when the Raj. Ordinance 1974 came into force.

3. Substituted for the expression ten paise by Sec. 3 of the Rajasthan Taxation Laws (Amendment) Act 1975 Raj. Act No. 16 of 1975 vidhi Notification F. 2(ii) vidi/75 dated 29.3.1975 Pub. in Raj. Gaz. Extra-ordi Part IV-A dated 29.3.1975 page 305 w.e.f. 5.11.1979 when Raj. ordi. No. 23 of 1974 came into force.

4. Substituted by Sec. 9(iii) ibid w.e.f. 9.3.1976.

5. Substituted for the expression Refugee Relief by Sec. 5(a) of the Rajasthan Taxation Laws (Amendment) Act 1973 Vide Noti. No. F 2(21) vidhi/173 dt. 1.4.1973 Pub. in Raj Extra-ordi, Pt. IV-A dated 1.4.1973 at page 5.

6. Substituted w.e.f. 9th day of March, 1976 by Sec. 9(ii) of Rajasthan Act No. 33 of 1976 published in Rajasthan Gazette. Part IV-A Extraordinary, dated 3.5.1976.

7. Substituted by Sec. 9(v) of the Rajasthan Taxation Laws (Amendment) Act, 1979 (Raj. Act No. 33 of 1976) vide Notification No F 2(13) vidhi/76 dated 3.5.1976 Pub. in Raj. Gaz. Extra-ordi Part IV dated 3.5.1976 at page 106 w.e.f. 9.3.76 when the Raj. Ordinance 1974 came into force.

8 Substituted by Sec. 3 of Rajasthan Act No. 3 of 1974. Published in Rajasthan Gaz. Part IV-A, Extraordinary, dated 30.3.1975. "9 Cattle feeds including oil cakes but excluding Gower and Cotton Seeds."

3. Amendment Of Sec. 33, Rajasthan Act 37 Of 1959 :-

Clause (ii) of Sub-Sec.(2) of Sec. 33 of the Rajasthan Panchayat Samitis and Zila Parishads Act, 1959 (Rajasthan Act 37 of 1959), shall be omitted.

4. Amendment Of Schedule I, Rajasthan Act 11 Of 1951 :-

In sub- division A of Schedule I to the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act 11 of 1951), in column 2 opposite clause (a) of Art. III for the figures "15", the figures "17.50" shall be substituted.

5. Amendment Of Schedule I, Rajasthan Act 29 Of 1954 :-

In the second proviso to Sec. 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act, 29 of 1954) hereinafter referred to as the Sales Tax Act, for the figure "7" the figures "10" shall be substituted.

6. Amendment Of The Schedule, Rajasthan Act 29 Of 1954 :-

In the Schedule to the Sales Tax Act,

(i) all entries against S. No. 1 shall be omitted; and /

(ii) for the existing entry in column 2 against S. No. 9, the following entry shall be substituted namely :-

7. Amendment Of Sec. 4, Rajasthan Act 24 Of 1957 :-

In Sec. 4 of the Rajasthan Entertainments Tax Act, 1957 (Rajasthan Act 24 of 1957), for Sub-Sec. (1), the following sub-section shall be substituted, namely :-

"(1) There shall be levied, charged and paid to the State Government on all payments for admission to an entertainment, a tax at such rate not exceeding 40 per cent of the payment for admission as may be notified by the State Government from time to time subject to a minimum of one naya paisa in any one case; the amount of tax being calculated to the nearest naya paisa; and
(2) Sub-Sec. (2) and Sub-Sec. (3) shall be omitted."

8. Amendment Of Sec. 3, Rajasthan Act 18 Of 1959 :-

In Sub-Sec. (1) of Sec. 3 of the Rajasthan Passengers and Goods Taxation Act, 1959 (Rajasthan Act 18 of 1959), for the word "one-eighth", the figures and the words "15 per cent" and for the word "one- twelfth", the figures and the words "10 per cent" shall be substituted.

9. Declaration Under Sec. 3, Rajasthan Act 23 Of 1958 :-

In pursuance of Sec. 3 of the Rajasthan Provisional Collection of Taxes Act, 1958 (Raj. Act 23 of 1958), it is hereby declared that it is expedient in the public interest that the clauses 2 to 8 of this Bill shall have immediate effect under the said Act.

Table of Additional Surcharge payable under Sec. 2A of the

Serial number of Article under the second schedule	Description of the instrument	[Refugee reliefs from w.e.f. 9.12.1971 to 31.3.1973]	[Draught Relief on and from 1.4.1973 to 4.11.1974]	[Draught Relief from 5.11.1974 and onwards]
1.	Acknowledgment	Ten paise	Ten paise	Twenty paise
2.	Administration bond	same	same	same
3.	Adoption deed			
4.	Affidavit			
5.	Agreement or memorandum of agreement			
6.	Agree merit relating to deposit of title deeds			
7.	Appointment in execution of power	Ten paise	Ten paise	Ten paise
8.	Appraisement or valuation	"	"	"
9.	Apprenticeship deed	"	"	"
10.	Articles of Association of a Company	"	"	"
12.	Award	"		"
15.	Bond	"	"	
17.	Cancellation	"	"	"
18.	Certificate of sale	"	"	"
22.	Composition deed	"	"	"
23.	Conveyance	"	"	"
24.	Copy of extract	"	"	"
25.	Counterpart or Duplicate	"	"	"
26.	Customs bond	"	"	"

28.	Delivery order in respect of goods	"	"	"
29.	Divorce	"	"	"
30.	Entry as an Advocate, Vakil or Attorney on the roll of a High Court.	"	"	
31.	Exchange of property	"	"	"
32.	Further charge	"	"	"
33.	Gift	"	"	
34.	Indemnity Bond	"	"	"
35.	Lease	"	"	"
38.	Lettor of License	"	"	"
39.	Memorandum of Association of a Company	"	"	"
40.	Mortgage deed	"	"	"
41.	Mortgage of crop	"	"	"
42.	Notarial act	"	"	"
43.	Note or memorandum	"	"	"
45.	Partition	"	"	"
46.	Partnership	"	"	"
48.	Power of attorney	"	"	"
50.	Protest of bill or note	"	"	"
54.	Reconveyance or mortgaged property	"	"	"
55.	Release	"	"	"
57.	Security Bond	"	"	"
58.	Settlement	"	"	
61.	Surrender of lease	"	"	"
63.	Transfer of lease	"	"	"
64.	Trust	"	"	
65.	Warrant of goods	"	"	"

1. An additional surcharge in the name of Refugee Relief was imposed at the rate Ten paise on each instrument by Sec. 2A of the Rajasthan Finance Act. 1961 (Raj. Act 14 of 1961) vide Notification No. F 10(61)/vidhi/71. dated 9.12.1970 by Sec. 3 of the Raj. Taxation Laws (Amendment) Ordinance No. 220 of 1971 Pub. in Raj. Gaz., Extra ordi. Part IV-B dated 9.12.1971, at page 12, and further followed by the Rajasthan Taxation Laws (Amendment) Act, 1972 (Raj. Act No 6 of 1972)vide notification No. f. 7(18)/vidhi/71. dated 18-4-1972. Pub. in Raj. Gaz, Part IV-A dated 19.4.1972, Page 7.
2. The Expression Droughtrelief was substituted for the expression Refugee Relief by Sec. 5(a) of the Rajasthan Taxation Laws (Amendment) Act, 1973 vide by notification No. F. 2(21)vidhi/3, dated 1.4.1973, Pub. in Raj. Gaz., Extra-ordi. Part IV-A dated 1.4.1973 at page 5, w.e.f. 1.4.1973.
3. The additional surcharge was enhanced to Twenty paise by Sec. 4 of the Raj. Taxation Law (Amendment) Ordinance, 1974. Pub. in Raj. Gaz. Extra-ordi. Part IV-B, dated 5.11.1974 w.e.f.