

## **Rajasthan Finance Act, 1982**

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## **Rajasthan Finance Act, 1982**

An Act to give effect to the financial proposals of the State Government for the financial year 1982-83. BE it enacted by the Rajasthan State Legislature in the Thirty-third Year of the Republic of India, as follows:

### **1. Short title :-**

This Act may be called the Rajasthan Finance Act, 1982.

### **2. Amendment of section 5C, Rajasthan Act 29 of 1954 :-**

In section 5C of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954), hereinafter referred to as the "Sales Tax Act", - (a) in sub-section (1), for the expression "1 per cent", the expression "2 per cent" shall be substituted, and (b) in clause (b) of sub-section (3), after the expression "under sub-section (1)", the expression "as it stood before the commencement of the Rajasthan Finance Act, 1982" shall be inserted.

### **3. Amendment of section 5CC, Rajasthan Act 29 of 1954 :-**

For sub-section (1) of section 5CC of the Sales Tax Act and the first proviso thereto, the following sub-section shall be substituted, namely:- "(1) Notwithstanding anything contained in section 5 or 5A, but subject to such restrictions and conditions as may be prescribed, a registered dealer who has commissioned or who commissions any notified industry within the State on or after the 1st day of March, 1977, but before the 31st day of March, 1984, shall be liable to pay tax at the rate of 1 per cent on sale to or purchase by him of any raw material for the manufacture of goods for sale within the State or in the course of inter-State trade or commerce or in the course of export out of the territory of India, - (a) when the notified industry has been commissioned before the date of commencement of the Rajasthan Finance Act, 1982, in

respect of the period from the date of such commencement till the date it completes five years of commissioning, (b) when the notified industry is commissioned after the date of commencement of the said Act, for a period of five years from the date of commissioning of such industry." (Parts III, IV and V relating respectively to Electricity duty, Lands and buildings tax and Excise Act are not Available)