

Rajasthan Finance Act, 1986

15 of 1986

[31 March 1986]

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In Pursuance of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorize the publication in the Rajasthan Gazette of the following translation in the English language of Rajasthan Vitta Adhiniyam, 1986 (Adhiniyam Sankhya 15 San 1986) An Act further to amend the Rajasthan Land Tax Act, 1985, the Rajasthan Sales Tax Act, 1954 and the Rajasthan Motor

Vehicles Taxation Act, 1951 in order to give effect to the financial proposals of the State Government for the Financial year 1986-87. Be it enacted by the Rajasthan State Legislature in the thirty-seventh Year of the Republic of India as follows: - 1. Notification No. F. 2(19) Vidhi/86 dated 31.3.1986 Pub. in Raj. Gaz. Ex. Pt. IV-A dated 31.3.1986, P. 9.

CHAPTER 1 PRELIMINARY

1. Short Title And Commencement :-

(1) This Act may be called the Rajasthan Finance Act, 1986.

(2) The provisions of Chapters I, II and III shall come into force at once and those of Chapter IV shall come into force on such date as the State Government may by Notification in the Official Gazette, appoint.

CHAPTER2 AMENDMENTS TO THE RAJASTHAN LAND TAX ACT, 1985

2. Amendment Of Sec. 2, Rajasthan Act 6 Of 1985 :-

In sub clause (i) of clause (a) of Sec. 2 of the Rajasthan Land Tax Act, 1985 (Rajasthan Act 6 of 1985), for the words "equal to", the words "four times" and for the word "half, the words "two times" shall be substituted.

CHAPTER3 AMENDMENTS TO THE RAJASTHAN SALES TAX ACT, 1954

3. Amendments Of Sec 3 Rajasthan Act 29 Of 1954 :-

In Sub-section (1) of Sec. 3 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act 29 of 1954). -

(a) in clause (a), for the expression "Rs. 10,000/-", the expression "Rs. 15,000/-", and for the expression "Rs. 25,000/-", the expression "Rs. 35,000/-", shall be substituted.

(b) in clause (b), for the expression "Rs. 50,000/-", the expression "Rs. 70,000/-", shall be substituted;

(c) in clause (c), for the expression "Rs. 75,000/-", the expression "Rs. 1,00,000/-", shall be substituted; and

(d) in the second proviso, between the expression "(Amendment) Act, 1982" and the expression "shall be liable", the expression "or, as the case may be," the Rajasthan Finance Act, 1986" shall be inserted.

CHAPTER 4 AMENDMENTS TO THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951

4. Amendment Of Sec. 4, Rajasthan Act 11 Of 1951 :-

In Section 4, of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act 11 of 1951), hereinafter referred to as the Motor Vehicles Taxation Act.-

(a) for the existing Sub-sec. (1) the following shall be substituted, namely: -

"(1) Save as otherwise provided by this Act or by the rules made thereunder or any other law for the time being in force, there shall be levied and collected on all motor vehicles used or kept for use in the State. -

(a) a tax, in the case of such vehicles for which nothing has been specified in column No. 5 of Part I of the Schedule, or

(b) a one-time, tax, in the case of such vehicles, not being transport vehicles, for which maximum rates have been specified in column No. 5 of Part I of the Schedule. -

at such rate not exceeding that specified in the Schedule, as may be fixed by the State Government by Notification in the Official Gazette :

Provided that, in addition to one-time tax, there shall be paid by the owner or person having possession or control of a motor vehicle on which one-time tax is payable, any tax or penalty as was payable under this Act for any period prior to the coming into force of the provisions of Chapter IV of the Rajasthan Finance Act, 1986 at such rate as were applicable to such vehicles from time to time"; and

(b) for the existing Sub-sec. (1-A), the following shall be substituted, namely:-

"(1-A) Where the quarterly or monthly rates of tax are not fixed by the State Government by Notification in the Official Gazette, the amount of tax for a quarter or a month, if permissible to be paid quarterly or monthly, shall be the amount equivalent to the One-fourth or the one-twelfth respectively of the annual rate of tax."

5. Amendment Of Section 4A, Rajasthan Act 11 Of 1951 :-

In Sub-sec. (1) of Sec. 4 of the Motor Vehicles Taxation Act, between the expression "in Sec. 4" and the expression, "the tax imposed", the expression "but save as otherwise provided in clause

(b) of Sub- sec. (1) of the said section" shall be inserted.

6. Substitution Of Section 5, Rajasthan Act 11 Of 1951 :-

For the existing Sec. 5 of the Motor Vehicles Taxation Act, the following shall be substituted, namely:-

"5. Payment of tax.- (1) Save as otherwise provided by or under this Act and subject to the provisions of Sub-sec. (5), the tax leviable under Sec. 4, and Sec. 4-B shall be paid in advance by every owner or by the person having possession or control of a motor vehicle, -

(a) in the form of one-time tax, or

(b) annually, or

(c) for one or more quarters of a financial year at the rates fixed by the State Government under Sec. 4 and Sec. 4-B.

(2) The annual tax, other than that payable on a stage carriage, shall be payable on or before the thirtieth day of April in each financial year and the quarterly tax shall be payable on or before the fifteenth day of April, July, October and January in each financial year and the additional tax shall be paid within the time allowed by or under this Act:

Provided that the State Government may, if it is satisfied that there are sufficient reasons for doing so by notification in the Official Gazette, extend whether prospectively or retrospectively the time-limit for payment of tax in case of a particular class or classes of vehicles or persons liable to pay tax under this Act.

(3) The one-time tax payable under clause (b) of Sub-sec. (1) of Sec. 4 shall be payable,-

(a) where the motor vehicle is purchased or brought into the State for use or is kept for use on or after the coming into force of the provisions of Chapter IV of the Rajasthan Finance Act, 1986 within thirty day of the date of such purchase or being so brought or on the date of registration or assignment of such vehicle in the State, whichever is earlier; or

(b) where the motor vehicle has been used or kept for use in the State before the coming into force of the provisions of Chapter IV of the Rajasthan Finance Act, 1986, within sixty days of such coming into force.

(4) The tax payable under Sec. 4-B on a stage carriage or a contract carriage-

(a) plying exclusively within the municipal or city limits shall be paid in advance monthly or quarterly, as the case may be, on or

before such date as may be prescribed; and

(b) other than those specified in clause (a) shall be paid monthly or quarterly in advance or otherwise on or before such date as may be prescribed.

(5) Where the tax on any motor vehicle becomes payable, otherwise than as one-time tax, for the first time after the commencement of a financial year, the tax payable shall be one-third of the quarterly rate for each calendar month where quarterly rate is prescribed and in other cases one-twelfth of the annual rate in respect of which tax has become payable:

Provided that the State Government may prescribe annual rate of payment of tax for any class or category of motor vehicles.

(6) Where a motor vehicle is found playing even after the deposit or surrender of the certificate of Registration or the permit, the tax on such vehicle shall be payable forthwith for the entire period for which such Certificate or permit was deposited or surrendered."

7. Amendment Of Section 6, Rajasthan Act 11 Of 1951 :-

In Sec. 6 of the Motor Vehicles Taxation Act, -

(a) in the marginal heading, the words "tax and" shall be deleted;

(b) the existing Sub-section (1) shall be deleted;

(c) the existing Sub-section (2) shall be renumbered as Sub-sec. (1) and in Sub-sec. (1) as so renumbered, for the expression "5%" in clause (ii), the expression "one and a half percent" shall be substituted; and

(d) the existing Sub-section (3) shall be renumbered as Sub-sec. (2) thereof.

8. Amendment Of Section 7, Rajasthan Act 11 Of 1951 :-

In Sec. 7 of the Motor Vehicles Taxation Act, -

(a) in Sub-sec. (1), for the words "paid the tax", the words "paid the tax other than one-time tax under clause (b) of Sub-sec. (1) of Sec. (4)" shall be substituted; and

(b) after the existing Sub-sec. (1), the following new Sub-sec. (1-A) shall be inserted, namely: -

"(1-A) When any person who has paid one-time tax under clause (b) of Sub-sec. (1) of Sec. 4 proves to the satisfaction of the Taxation Officer that the motor vehicle, in respect of which such tax has been paid, has been taken out of the State or has completely been destroyed, he shall be entitled to the refund of such tax on prorata basis in the prescribed manner."

9. Substitution Of Sec. 10, Rajasthan Act 11 Of 1951 :-

For the existing Sec. 10 of the Motor Vehicles Taxation Act, the following shall be substituted, namely: -

"10. Grant of receipt and taken or tax certificate. -

(1) The Taxation Officer shall grant and deliver to every person who pays to him the tax,-

(a) in respect of any motor vehicle covered under clause (b) of Sub-sec. (1) of Sec. 4, a receipt specifying the particulars of tax paid and also a tax certificate in such form and containing such particulars as may be prescribed; or

(b) in respect of motor vehicle other than that covered by clause (a) above, a receipt as aforesaid and a token in such form and containing such particulars as may be prescribed:

Provided that no token shall be issued in respect of a transport vehicle if the special road tax payable under Sec. 4-B and the outstanding dues and further demand created, if any under the Rajasthan Passengers and Goods Taxation Act, 1959 (Rajasthan Act 18 of 1959), as it stood before the Rajasthan Passengers and Goods Taxation (Repealing) Act, 1982 have not been paid.

(2) No motor vehicle liable to tax under this Act shall be used or kept for use in Rajasthan unless the owner or any person having possession or control thereof has obtained, -

(a) in case of a vehicle covered under clause (b) of Sub-sec. (1), of Sec. 4, a tax certificate which shall always be kept in such vehicle, or

(b) in case of a vehicle other than that covered under clause (a) above, a valid token which shall always be exhibited on such vehicle in the prescribed manner."

10. Amendment Of The Schedule Appended To The Rajasthan Act 11 Of 1951 :-

For the existing Part I of the Schedule appended to the Motor Vehicles Taxation Act, the following shall be substituted, namely: -

"PART I"

Vehicles other than transport vehicles.

		Maximum rate of tax Annually Quarterly One-time		
1	2	3	4	5
I.	(a) Motor Vehicles commonly known as			500/-

	mopeds (of cubic capacity up to 80 C.C.) and cycles with mechanical power.			
	(b) Motor cycles, motor scooters, motor tri-cycles and other motor two-wheelers not included in the class of vehicles at (a) above.			600/-
	(c) Motor vehicles used for drawing a trailer or a side-car, in addition to the rates shown above, an extra amount.			50/-
II.	Motor vehicles adapted or used for invalids.			60/-
III.	(a) Motor vehicles, excepting those shown in item I and II above, constructed and used solely for the conveyance of persons and light personal luggage with seating capacity of—			
	(i) upto four including driver			3,000/-
	(ii) five including driver			3,500/-
	(iii) six including driver			4,000/-
	(b) Trailers drawn by vehicles mentioned at (a) above.			325/-
IV.	Motor vehicles commonly known as pick-ups having a closed cabin for the driver with space whether covered or not in the rear which may be used for passengers or luggage or both—			
	(i) with RLW upto 1000 kg.			3,500/-
	(ii) with RLW exceeding 1000 kg.			4,000/-
V.	(a) Tractors			900/-
	(b) Trailers drawn by tractors Explanation.— Trailor attached to or drawn by tractors used for hire or reward shall be treated as Goods Vehicle. For the purpose of RLW of tractor-trailor or any combination or adoption thereof, the RLW of tractor, trailer and adoption together shall be taken for computation of tax thereon.			1,800/-
VI.	Motor vehicles, other than those covered by items No. I to V above, constructed and used solely for the conveyance of persons and light personal luggage shall be charged on the basis of total number of seats authorised (including seat of the driver).		50/-	13/-

Note :- The one time tax as specified in column No. 5 above on the motor vehicles registered prior to the coming into force of the provisions of Chapter IV of the Rajasthan Finance Act, 1986 shall be reduced by the amount specified by the State Government, by Notification in the Official Gazette, calculated on the basis of every financial year or part thereof for which such vehicle was used or kept for use in the State from the date of its registration to the date immediately preceding such coming into force but subject to the minimum amount specified by the State Government.

(2) Private motor vehicles registered out of the State and brought temporarily into use or kept for use in the State for a period not exceeding thirty days shall be

exempted from payment of tax."