

Rajasthan Finance Act, 1990

14 of 1990

[07 August 1990]

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In pursuance of clause (2) of Art, 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 the Rajasthan Vitta Adhiniyam, 1990 (1990 Ka Adhiniyam Sankhya 14) : - An Act further to amend the Rajasthan Motor Vehicles Taxation Act, 1951, the Rajasthan Stamp Law (Adoption) Act, 1952 and the Rajasthan State Cattle Fairs Act,

1963 in order to give effect to the financial proposals of the State Government for the Financial Year 1990-91 and to make certain other changes. Be it enacted by the Rajasthan State Legislature in the Forty- First year of the Republic of India as follows: - 1 Pub. in Raj. Exty. Pt. 4(A) dated 9.8.90 P. 73.

CHAPTER 1 PRELIMINARY

1. Short Title :-

This Act may be called the Rajasthan Finance Act, 1990.

2. Declaration Under Sec. 3, Rajasthan Act 23 Of 1950 :-

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

CHAPTER2 AMENDMENT IN THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951

3. Amendment Of Sec. 2, Rajasthan Act, No. Xi Of 1951 :-

In Sec. 2 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. XI of 1951), hereinafter in this chapter referred to as the Principal Act, for the existing Sub-sec. (e), the following shall be substituted, namely: -

(e) words and expressions used but not defined in this Act and defined in Motor Vehicles Act, 1988 (Central Act 59 of 1988) and Central Motor Vehicles Rules, 1989, shall have the meaning assigned to them in that Act and Rules as amended from time to time."

CHAPTER3 AMENDMENT IN THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951

4. Amendment Of Schedule-A, Rajasthan Act, No. Xi Of 1951 :-

In Schedule-A, appended to the principal Act, -

(a) For the existing entry at S.No. 6(2), the following shall be substituted, namely:-

"6(2) Four wheeled contract carriage including Motor Cabs, Station Wagon, Mini Bus etc.

(a) For car type motor cabs with seating capacity not exceeding 5 Rs. 450.00 per excluding driver. seat per annum

(b) Motor vehicles other than car type motor cabs -

(i) with seating capacity not exceeding 12 excluding Rs. 750.00 per driver: seat per annum

(ii) with seating capacity exceeding 12 excluding driver Rs. 1000.00 per but not exceeding 20 excluding driver and conductor seat per annum Ordinary vehicle

Other than ordinary vehicle Rs. 15,00.00 per seat per annum

(iii) with seating capacity exceeding 20 excluding driver and conductor

Ordinary vehicle Rs. 2500.00 per seat per annum

Other than ordinary vehicle Rs. 5000.00 per seat per annum",

(b) For existing entry at clause (d) S.No. 6(3), the following shall be substituted, namely: -

"(d) Four wheeled contract carriage including Motor cabs, Station Wagon, Mini Bus-

(i) For car type motor cabs with seating capacity not Rs. 100.00 for exceeding 5 excluding driver seven days or part thereof

(ii) Motor Vehicles other than car type motor cabs with Rs. 200.00 for seating capacity not exceeding 12 excluding driver. several days or part thereof

(iii) With seating capacity exceeding 12 excluding driver but not exceeding 20 excluding driver and conductor-

Ordinary Vehicle Rs. 500.00 for seven days or part thereof

Other than ordinary vehicle Rs. 800.00 for seven days or part thereof

(iv) With seating capacity exceeding 20 excluding driver and conductor Rs. 100 per seat per 10 km. or part thereof;

(c) The existing clauses (e) & (f) or entry at S.No. 6(3), shall be deleted.

(d) After existing entry at S. No. 6, the following explanation shall be added, namely: -

"Explanation:-The expression "Ordinary Vehicle" for the purpose of sale of tax for contract carriages will mean a vehicle with the following specifications : -

1. (a) Distance of seats-back to back.

(i) seats are placed across the vehicle and facing the same direction Less than or equal to 70 CMs.

(ii) seats are placed across to but facing each other. Less than or equal to 130 CMs.

(iii) seats are placed along the length of vehicle and facing each

other Less than or equal to 130 CMs.

(b) Size of seats Less than or equal to 40 CMs. Sq.

(c) Height of the back of the seat above seat level Less than or equal to 42 CMs.

2. "Other than ordinary vehicle" will mean a vehicle other than an "ordinary vehicle" as defined above";

(e) after existing entry at S.No. 8, the following entry shall be added, namely: -

"(9) Private Service Vehicles Rs. 800.00 per seat per annum";

(f) In Schedule A the expression "Motor Vehicle Act, 1939 (Central Act No. 4 of 1939)" wherever existing shall be substituted by the expression "Motor Vehicles Act, 1988 (Central Act 59 of 1988)."

5. Amendment Of The Second Schedule, Rajasthan Act No. 7 Of 1952 :-

In the Second Schedule appended to the Rajasthan Stamp Law (Adoption) Act, 1952 (Rajasthan Act No. 7 of 1952), at number 23, in column 1 and 2, for the existing expressions at (ix), (x) and (xi), the following shall be substituted namely,-

"(ix) where it exceeds Rs. 25,000/- for every Rs. 500/- or part thereof, Rs. 62.50" in excess of Rs. 25,000

CHAPTER 4 AMENDMENT IN THE RAJASTHAN STATE CATTLE FAIRS ACT, 1963

6. Amendment Of Sec. 6, Rajasthan Act, No. 14 Of 1963 :-

The existing Sec. 6 of the Rajasthan State Cattle Fairs Act, 1963 (Act No. 14 of 1963) hereinafter in this chapter referred to as Principal Act shall be substituted by the following, namely: -

"6. Levy of Fair Tax.-Every person shall, in respect of any livestock purchased in fair area during the fair period, pay to the State Government in the prescribed manner, a fair tax at such rate not exceeding Rs. 50/- per live-stock as may be notified by the State Government from time to time."

7. Insertion Of New Sec. 6A In The Rajasthan Act No. 14 Of 1963 :-

In the Principal Act, after Sec. 6 of the Principal Act, the following new Sec. 6A shall be inserted, namely: -

"6A. Levy of Entry Fee.-An entry fee, in respect of any livestock entering the fair area during the fair period, shall be charged in the

prescribed manner at such rate not exceeding Rs. 5/- per livestock, as may be notified by the State Government from time to time."

8. Amendment Of Schedule, Rajasthan State Cattle Fair Act, 1963 :-

The schedule II appended to the Principal Act shall be deleted.