

Rajasthan Finance Act, 1999

CONTENTS

CHAPTER 1 :- Preliminary

1. Short title
2. Declaration under section 3, Rajasthan Act No. 23 of 1958

CHAPTER 2 :- Amendments in the Rajasthan Sales Tax Act, 1994.

3. Deletion of section 38, Rajasthan Act No. 22 of 1995
4. Amendment of section 78, Rajasthan Act No. 22 of 1995

CHAPTER 3 :- Amendments in the Rajasthan Entertainments and Advertisements Tax Act, 1957.

5. Amendment of section 3, Rajasthan Act No. 24 of 1957
6. Insertion of section 4-AA, Rajasthan Act No. 24 of 1957

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An Act further to amend the Rajasthan Sales Tax Act, 1994, the Rajasthan Entertainments and Advertisements Tax Act, 1957, the Rajasthan Stamp Law (Adaptation) Act, 1952, the Rajasthan Motor Vehicles Taxation Act, 1951, the Rajasthan Lands and Buildings Tax Act, 1964 and to give effect to the financial proposals of the State for the financial year 1999-2000. BE it enacted by the Rajasthan State Legislature in the Fiftieth Year of the Republic of India as follows:

CHAPTER 1

Preliminary

1. Short title :-

This Act may be called the Rajasthan Finance Act, 1999.

2. Declaration under section 3, Rajasthan Act No. 23 of 1958 :-

In pursuance of section 3 of the Rajasthan Provisional Collection of Taxes Act, 1958 (Act No. 23 of 1958), it is hereby declared that it is expedient in public interest that sections 1 to 12 of this Act shall have immediate effect under the said Act.

CHAPTER 2

Amendments in the Rajasthan Sales Tax Act, 1994.

3. Deletion of section 38, Rajasthan Act No. 22 of 1995 :-

The existing section 38 of the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995), hereinafter referred to in this chapter as the principal Act, shall be deleted.

4. Amendment of section 78, Rajasthan Act No. 22 of 1995 :-

In section 78 of the principal Act, - (a) in sub-section (5) for the expression "a penalty equal to the amount of five times of the tax leviable on such goods or thirty per cent of the value of such goods, whichever is less" the expression "a penalty equal to thirty per cent of the value of such goods" shall be substituted. (b) after the existing sub-section (10) the following new sub-sections shall be inserted, namely, - "(11) If a transporter fails to give information as required from him under clause (d) of sub-section (2) about the consignor, consignee or the goods within such time as may be specified or transports the goods with forged documents, besides imposing the penalty under sub-section (5), it shall be presumed that the goods so transported have been sold in the State of Rajasthan by him and he shall be deemed to be a dealer for those goods under this Act. (12) The provisions of this Act shall, for the purpose of levy, collection and assessment of tax, determination of interest, payment and recovery of tax and interest, appeal, review or revision, apply to the transporter deemed to be a dealer under sub-section (11)."

CHAPTER 3

Amendments in the Rajasthan Entertainments and Advertisements Tax Act, 1957.

5. Amendment of section 3, Rajasthan Act No. 24 of 1957 :-

In section 3 of the Rajasthan Entertainments and Advertisements Tax Act, 1957 (Act No. 24 of 1957), hereinafter in this chapter referred to as the principal Act, - (a) The existing sub-section (3AA) shall be renumbered as sub-section (3AAAA), and (b) after existing sub-section (3A) and before sub-section (3AAAA) so renumbered, the following sub-sections shall be inserted, namely:- "(3AA) Cable service means the transmission by cables of programme including re-transmission by cable of any broadcast television signals; (3AAA) Cable Television Network means any system consisting of a set of closed transmission paths and associated signal generation/control and distribution equipment, designed to provide cable service for reception by multiple subscribers;" (c) In the existing sub-section

(5), after words "game or sport" and before the words "to which persons", the words "and the cable service" shall be inserted, and
(d) After the existing sub-section (11) and before the existing sub-section (12), the following new sub-section shall be inserted, namely:- "(11A) subscriber means a person who receives the signals of cable television network at a place indicated by him to the proprietor of the cable television network without further transmitting it to any other person; Explanation. - In case of hotels each room or premises where facility for receiving signals of cable television network have been attached shall be treated as a subscriber."

6. Insertion of section 4-AA, Rajasthan Act No. 24 of 1957

:-

After the existing section 4A and before the existing section 5 of the principal Act the following new section shall be inserted, namely:- "4AA. Levy of tax on cable service - (1) The proprietor of a cable television network providing cable service shall be liable to pay entertainment tax at such rates not exceeding rupees six hundred per subscriber for every year, as the State Government may, from time to time, notify in the Official Gazette, in this behalf. (2) Nothing in sub-section (1) shall preclude the State Government from notifying different rates of entertainment tax for entertainment in a household or in different categories of hotels. (3) Where the subscriber is a hotel or a restaurant, the proprietor may in lieu of payment under sub-section (1), pay a consolidated payment to the State Government on such conditions and in such manner as may be prescribed and at such rate as the State Government may from time to time notify in the Official Gazette and different rates of consolidated payment may be notified for the different categories of hotels."