

Rajasthan Sales Tax (Amendment) Act, 1978

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Rajasthan Sales Tax (Amendment) Act, 1978

An Act further to amend the Rajasthan Sales Tax Act, 1954. BE it enacted by the Rajasthan State Legislature in the Twenty-ninth Year of the Republic of India, as follows:-

1. Short title, extent and commencement :-

(1) This Act may be called the Rajasthan Sales Tax (Amendment) Act, 1978. (2) It shall extend to the whole of the State of Rajasthan. (3) It shall be deemed to have come into force on the 28th day of May, 1978.

2. Amendment of section 14, Rajasthan Act 29 of 1954 :-

In section 14 of the Rajasthan Sales Tax Act, 1954 (Act 29 of 1954), the following explanation shall be, and shall be deemed always to have been, appended to sub-section (1):- "Explanation. - An assessing authority shall be competent to move the Board of Revenue against its own order whether its order had been the subject-matter of appeal or not and, if appealed against, whether confirmed or not."

3. Repeal and savings :-

(1) The Rajasthan Sales Tax (Amendment) Ordinance, 1978 (Ordinance No. 4 of 1978) (See 1978 42 S.T.C. Statutes 11, is hereby repealed. (2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act. The Statement of Objects and Reasons appended to the Rajasthan Sales Tax (Amendment) Bill, 1978 (Rajasthan Gazette, Extraordinary, Part 3(A), dated the October 5, 1978, page 64.), runs as follows: "Though section 14 of the Rajasthan Sales Tax Act does not prohibit an assessing authority from filing a revision against his own order to the Board

of Revenue, yet this provision has not been interpreted in keeping with the intention of the Legislature by the Board. To make the position clear and beyond doubt, it was considered necessary to add an explanation to the said section with retrospective effect. Since the Rajasthan Legislative Assembly was not in session, the Governor made and promulgated the Rajasthan Sales Tax (Amendment) Ordinance, 1978 (See 1978 42 S.T.C. Statutes 11.), on 28-5-78. This Bill seeks to replace the said Ordinance."