

Rajasthan Sales Tax (Amendment) Act, 1994

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Rajasthan Sales Tax (Amendment) Act, 1994

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

1. Short title and commencement :-

(1) This Act may be called the Rajasthan Sales Tax (Amendment) Act, 1994. (2) It shall be deemed to have come into force with effect from the 1st of April, 1987.

2. Amendment of section 5, Rajasthan Act No. 29 of 1954 :-

For the existing sub-section (3) of section 5 of the Rajasthan Sales Tax Act, 1954 (Rajasthan Act No. 29 of 1954), the following shall be substituted, namely:- "(3) In the case of works contracts, the taxable turnover of the goods (whether as goods or in some other form) involved in the execution of works shall be subject to tax in accordance with the provisions of sub-section (1).".