

Rajasthan Tax On Luxuries (Tobacco And Its Products) Act, 1994

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Rajasthan Tax On Luxuries (Tobacco And Its Products) Act, 1994

1. Short Title, Extent And Commencement :-

- (1) This Act may be the Rajasthan Tax on Luxuries (Tobacco and its Products) Act, 1994.
- (2) It extends to the whole of the State of Rajasthan.
- (3) It shall come into force on such date as the State Government by notification in the Official Gazette, appoint.

2. Definitions :-

In this Act, unless the subject or context other requires.--

- (a) "business" means the activity of supplying tobacco or its product by way of sale or otherwise, whether or not such activity is cannot with a motive to make gain or profit and whether not any again profit accrues from such activity;
- (b) "luxuries" means tobacco and its products;
- (c) "receipt" in relation to a tobacconist means the amount of consideration received or receivable by him for supply of tobacco its products by way of sale or otherwise including any sum for anything done by him in respect of tobacco or its product sold at the time of or before the delivery thereof and the price of primary or secondary packing;
- (d) "registered tobacconist" means a tobacconist registered provisions of this Act.
- (e) "rules" means the rules made under this Act
- (f) "State" means the State of Rajasthan
- (g) "tax" means the tax levied on the luxuries under this Act;
- (h) "tobacco" means unmanufactured and manufactured tobacco described in the Notes and in the table in Chapter 24 of the Excise

Central Tariff Act. 1985.

Explanation.-- For the purposes of this clause.

(i) unmanufactured tobacco means unmanufactured tobacco brand name;

(ii) manufactured tobacco does not include Bidis;

(i) "tobacconist" means,-

(a) a manufacturer who supplies tobacco whether by way of otherwise, and includes any person who for the purposes gets the manufacturing done from any other person or not on job work basis; but does not include any person manufactures tobacco only on job work basis;

(b) any person who for the purposes of the business brings or to be brought tobacco in the State or to whom any tobacco despatched from any place outside the State and who such tobacco whether by way of sale or otherwise;

(c) any person who supplies tobacco from a place within the any place outside the State, whether by way of sale of out and

"5. 24 Hours service/sale of Foreign Liquor will be allowed in the Hotel premises."