

Rajasthan Value Added Tax Act, 2003

4 of 2003

[30 March 2003]

CONTENTS

CHAPTER 1 :- PRELIMINARY

1. Short Title, Extent And Commencement
2. Definitions

CHAPTER 2 :- INCIDENCE AND LEVY OF TAX

3. Incidence Of Tax
4. Levy Of Tax And Its Rate
5. Payment Of Lump Sum In Lieu Of Tax
- 6 . Levy Of Tax By Weight, Volume, Measurement Or Unit On Certain Goods
7. Levy Of Tax On Live-Stock
8. Exemption Of Tax
9. Bar Against Collection Of Tax When Not Payable
10. Burden Of Proof

CHAPTER 3 :- REGISTRATION OF DEALERS

11. Obligatory Registration
12. Voluntary Registration
13. Authority Competent To Grant Registration
14. Authorisation For Collection Of Tax
15. Furnishing Of Security For Registration
16. Amendment And Cancellation Of Registration Certificate

CHAPTER 4 :-PAYMENT OF TAX, FILING OF RETURNS AND ASSESSMENTS

17. Tax Payable By A Dealer
18. Input Tax Credit
19. Input Tax Credit For Stock On The Date Of Commencement Of This Act
20. Payment Of Tax
21. Filing Of Return
22. Assessment On Failure To Deposit Tax
23. Self Assessment
24. Assessment

25. Assessment In Case Of Avoidance Or Evasion Of Tax
26. Escaped Assessment
27. Audit Of The Dealer
28. Assessment In Case Of A Casual Trader
29. Assessment In Special Cases
30. Assessment Of A Dissolved Firm
31. Rounding Off Of Tax, Interest And Penalty
32. Want Of Form Not To Affect Proceedings
33. Rectification Of A Mistake
34. Reopening Of Ex-Parte Assessment
35. Stay Of Proceeding
36. Determination Of Disputed Questions
37. Transfer Of Cases

CHAPTER 5 :- TAX LIABILITY, RECOVERY AND REFUND

38. Liability For Payment Of Tax Or Demand
39. Liability Of A Surety
40. Liability Of The Representatives Of A Deceased Person
41. Liability On Dissolution, Discontinuance Or Partition Of Business
42. Liability On Transfer Of Business
43. Liability Of Principal And Agent
44. Liability Of Firms And Partners
45. Liability Of Directors Of A Private Company
46. Liability In Case Of Amalgamation Of Companies
47. Liability Under This Act To Be The First Charge
48. Certain Transfers To Be Void
49. General Mode Of Recovery
50. Special Mode Of Recovery
51. Power To Reduce Or Waive Interest And Penalty In Certain Cases
52. Power To Write Off Demand
53. Refund
54. Power To Obtain Security Or Withhold Refund In Certain Cases

CHAPTER 6 :-INTEREST, PENALTIES, COMPOSITION AND PROSECUTION

55. Interest On Failure To Pay Tax Or Other Sum Payable
56. Penalty For Not Making Application For Registration
57. Penalty For Failure To Furnish Security Or Additional Security
58. Penalty For Failure To Furnish Return
59. Penalty For Not Maintaining Or Keeping Accounts
60. Forfeiture And Penalty For Unauthorised Collection Of Tax
61. Penalty For Avoidance Or Evasion Of Tax
62. Penalty For Not Furnishing Statistics
63. Penalty On Awarders
64. Penalty For Other Violations
65. Opportunity Before Imposition Of Penalty
66. Time Limit For Imposition Of Penalty Or Levy Of Interest
67. Prosecution For Offences

- 68. Composition Of Offences
- 69. Penalty Or Composition Under This Act Not To Interfere With Punishment Under Other Law
- 70. Investigation Of Offences

CHAPTER 7 :- MAINTENANCE AND KEEPING OF ACCOUNTS

- 71. Accounts To Be Maintained By A Dealer
- 72. Registered Dealers To Issue Vat Invoice
- 73. Audit Of Accounts
- 74. Dealer To Declare The Name Of His Business Manager

CHAPTER 8 :-INSPECTION,SEARCH, SEIZURE AND ANTI-EVASION PROVISIONS

- 75. Power Of Entry, Inspection And Seizure Of Accounts And Goods
- 76. Establishment Of Check-Post Or Barrier And Inspection Of Goods While In Movement
- 77. Establishment Of Check-Post On Contract Basis
- 78. Transit Of Goods By Road Through The State And Issue Of Transit Pass
- 79. Import Of Goods Into The State Or Export Of Goods Outside The State
- 80. Liability To Obtain Certificate And Furnish Information By Certain Agents
- 81. Special Provisions Relating To Under-Billing

CHAPTER 9 :- APPEALS AND REVISIONS

- 82. Appeal To The Appellate Authority
- 83. Appeal To The Tax Board
- 84. Revision To The High Court
- 85. Revision By The Commissioner
- 86. No Appeal Or Revision In Certain Cases

CHAPTER 10 :- OFFICERS, POWERS AND IMMUNITIES

- 87. Persons Appointed Under This Act To Be Public Servants
- 88. Constitution Of The Rajasthan Tax Board
- 89. Indemnity
- 90. Bar To Proceedings Except As Provided In This Act
- 91. General Powers Of The Commissioner
- 92. Power To Enforce Evidence
- 93. Power To Seek Assistance From Police Officer Or Other Officer
- 94. Disclosure Of Information Relating To A Dealer
- 95. Automation

CHAPTER 11 :- MISCELLANEOUS PROVISIONS

- 96. Constitution Of Tax Settlement Board
- 97. Court Fees Payable Under This Act
- 98. Power To Remove Difficulties

99. Power To Make Rules

100. Repeal And Savings

SCHEDULE 1 :- SCHEDULE I

SCHEDULE 2 :- SCHEDULE II

SCHEDULE 3 :- SCHEDULE III

SCHEDULE 4 :- SCHEDULE IV

SCHEDULE 5 :- SCHEDULE V

SCHEDULE 6 :- SCHEDULE VI

SCHEDULE 7 :- SCHEDULE VII

Rajasthan Value Added Tax Act, 2003

4 of 2003

[30 March 2003]

An Act to consolidate and amend the law relating to the levy of tax on sale or purchase of goods and to introduce value added system of taxation in the State of Rajasthan. Be it enacted by the Rajasthan State Legislature in the Fifty Fourth Year of the Republic of India as follows:-

CHAPTER 1

PRELIMINARY

1. Short Title, Extent And Commencement :-

(1) This Act may be called The Rajasthan Value Added Tax Act, 2003. (2) It extends to the whole of the State of Rajasthan. (3) It shall come into force on such date as the State Government may by notification in the Official Gazette appoint and the State Government may appoint different dates for the commencement of the different provisions of this Act.

2. Definitions :-

In this Act, unless the subject or context otherwise requires,-(1) "appellate authority" means a person not below the rank of the Deputy Commissioner authorized as such by the State Government; (2) "assessing authority" means any officer not below the rank of Assistant Commercial Taxes Officer, authorized as such by the Commissioner; (3) "assessment" means determination of liability under the Act; (4) "auditor" means any officer not below the rank of Assistant Commercial Taxes Officer authorized as such

by the Commissioner; (5) "awarder" means any person at whose instance or for whose benefit a works contract is executed; (6) "business" includes- (i) any trade, commerce or manufacture; or (ii) any adventure or concern in the nature of trade, commerce or manufacture; whether or not such trade, commerce, manufacture, adventure or concern is carried on with a motive to make gain or profit, and whether or not any gain or profit accrues from such trade, commerce, manufacture, adventure or concern ; or (iii) any transaction in connection with or incidental to or ancillary to such trade, commerce, manufacture, adventure or concern; or (iv) any transaction in connection with or incidental or ancillary or consequential to the commencement or closure of such business; or (v) any occasional transaction in the nature of such trade, commerce, manufacture, adventure or concern whether or not there is volume, frequency, continuity or regularity of such transaction; (7) "Capital Goods" means plant and machinery including parts and accessories thereof, meant for use in manufacture unless otherwise notified by the State Government from time to time in the Official Gazette; (8) "casual trader" means a person who, whether as principal, agent or in any other capacity, has occasional transactions of a business nature involving buying, selling, supplying or distributing of such goods as may be notified by the State Government whether for cash or deferred payment or for commission or remuneration or other valuable consideration; (9) "Commissioner" means a person appointed by the State Government to be the Commissioner of Commercial Taxes Department and shall include Additional Commissioner of Commercial Taxes Department; (10) "contractor" means any person executing a works contract and includes a sub-contractor, or a person to whom contract has been awarded under section 77; (11) "dealer" means any person, who carries on business in any capacity, of buying, selling, supplying or distributing goods directly or otherwise, or making purchases or sales as defined in clause (35) for himself or others, whether for cash or deferred payment, or for commission, remuneration or other valuable consideration and shall include- (i) a factor, broker, commission agent, del credere agent or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore mentioned or not, who carries on the business of buying, selling, supplying or distributing any goods belonging to any principal whether disclosed or not; (ii) an auctioneer, who sells or auctions goods belonging to any principal, whether disclosed or not and whether the offer of the

intending purchaser is accepted by him or by the principal or a nominee of the principal; (iii) a manager or an agent, of a non-resident dealer who buys, sells, supplies or distributes goods in the State belonging to such dealer; (iv) any society, club, trust or other association, whether incorporated or not, which buys goods from or sells goods to its members; (v) a casual trader; (vi) the central or any State Government or any of their Departments or offices which, whether or not in the course of business, buy, sell, supply or distribute goods directly or otherwise, whether for cash or deferred payment or for commission, remuneration or other valuable consideration; and (vii) any trading, commercial or financial establishment including a bank, an insurance company, a transport company and the like which, whether or not in the course of its business, buys, sells, supplies or distributes goods, directly or otherwise, whether for cash or deferred payment, commission, remuneration or other valuable consideration; Explanation.- A person, who sells agricultural or horticultural produce, grown by himself or grown on any land in which he has an interest as owner or tenant as defined in the Rajasthan Tenancy Act, 1955 (Act No. 3 of 1955), shall not be deemed to be a dealer in respect of such sales within the meaning of this clause; (12) "Deputy Commissioner (Administration)", "Assistant Commissioner", "Commercial Taxes Officer", "Assistant Commercial Taxes Officer" or "Junior Commercial Taxes Officer" means the person holding office with that designation under the State Government; (13) "Exempted goods" means any goods exempted from tax in accordance with the provisions of this Act; (14) "firm", "partner" and "partnership" shall have the meanings respectively assigned to them in the Indian Partnership Act, 1932 (Central Act No. 9 of 1932); (15) "goods" means all kinds of movable property, whether tangible or intangible, other than newspapers, money, actionable claims, stocks, shares and securities, and includes materials, articles and commodities used in any form in the execution of works contract, livestock and all other things attached to or forming part of the land which is agreed to be severed before sale or under the contract of sale; (16) "importer" means a dealer who brings or causes to be brought into the State any goods or to whom any goods are dispatched from any place outside the State, for the purpose of sale or use in manufacturing and processing of goods for sale; (17) "input tax" means tax paid or payable by a registered dealer in the course of business, on the purchase of any goods made from a registered dealer; (18) "invoice" means a document

containing such particulars as may be prescribed; (19) "lease" means any agreement or arrangement whereby the right to use any goods for any purpose is transferred by one person to another whether or not for a specified period for cash, deferred payment or other valuable consideration without the transfer of ownership, and includes a sub-lease but does not include any transfer on hire purchase or any system of payment by installments; (20) "lessee" means any person to whom the right to use any goods for any purpose is transferred under a lease; (21) "lessor" means any person by whom the right to use any goods for any purpose is transferred under a lease; (22) "manufacture" includes every processing of goods which brings into existence a commercially different and distinct commodity but shall not include such processing as may be notified by the State Government; (23) "non-resident dealer" means a dealer who effects purchases or sales of any goods in the State but who has no fixed place of business or residence in the State; (24) "out put tax" means the tax charged or chargeable under this Act by a registered dealer in respect of the sale of goods in the course of his business; (25) "person" means any individual or association or body of individuals and includes a Hindu Undivided Family or Joint Family, a firm, a company whether incorporated or not, a co-operative society, a trust, a club, an institution, an agency, a corporation, a local authority, a Department of the Government or other artificial or juridical person; (26) "place of business" means any place in the State of Rajasthan where a dealer purchases or sells goods and includes,-(a) any warehouse, godown or other place where the dealer stores goods; (b) any place where the dealer processes, produces or manufactures goods; (c) any place where the dealer keeps his accounts, registers and documents; (d) any vehicle or carrier wherein the goods are stored or business is carried on; Explanation.-The dealer shall declare one of the places of business as his "principal place of business" in the application for registration, and his final accounts, annual statements, registers and documents, whether maintained manually or electronically, shall necessarily be kept at such place; (27) "prescribed" means prescribed by rules made under this Act; (28) "purchase price" means the amount paid or payable by a dealer as valuable consideration for the purchase of goods including all ancillary and incidental expenses and statutory levies payable but excluding the tax payable under this Act; (29) "raw material" means goods used as an ingredient in the manufacture of other goods and includes

processing material, consumables, preservative, fuel and lubricant required for the process of manufacture; (30) "registered dealer" means a dealer registered or deemed to have been registered under the provisions of this Act; (31) "repealed Act" means the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995) (32) "resale" means sale of goods without performing any operation on them which amounts to or results in a manufacture; (33) "reverse tax" means that part of the input tax for which credit has been availed in contravention of the provisions of section 18; (34) "rules" means the rules made under this Act; (35) "sale" with all its grammatical variations and cognate expressions means every transfer of property in goods by one person to another for cash, deferred payment or other valuable consideration and includes- (i) a transfer, otherwise than in pursuance of a contract, of property in goods for cash, deferred payment or other valuable consideration; (ii) a transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract; (iii) any delivery of goods on hire-purchase or other system of payment by installments; (iv) a transfer of the right to use goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration; (v) a supply of goods by an unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration; and (vi) a supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (whether or not intoxicating), where such supply is for cash, deferred payment or other valuable consideration, and such transfer, delivery or supply shall be deemed to be a sale and the word "purchase" or "buy" shall be construed accordingly; Explanation.- Notwithstanding anything contained in this Act, where any goods are sold in packing, the packing material in such case shall be deemed to have been sold with the goods; (36) "sale price" means the amount paid or payable to a dealer as consideration for the sale of any goods less any sum allowed by way of any kind of discount or rebate according to the practice normally prevailing in the trade, but inclusive of any statutory levy or any sum charged for anything done by the dealer in respect of the goods or services rendered at the time of or before the delivery thereof, except the tax imposed under this Act; Explanation I.- In the case of a sale by hire purchase agreement, the prevailing market price of the goods on the date on which such goods are delivered to the buyer under such agreement, shall be

deemed to be the sale price of such goods; Explanation II.- Cash or trade discount at the time of sale as evident from the invoice shall be excluded from the sale price but any ex post facto grant of discounts or incentives or rebates or rewards and the like shall not be excluded; Explanation III.- Where according to the terms of a contract, the cost of freight and other expenses in respect of the transportation of goods are incurred by the dealer for or on behalf of the buyer, such cost of freight and other expenses shall not be included in the sale price, if charged separately in the invoice; (36A) "Schedule" means a Schedule appended to this Act; (36B) "Special Economic Zone" shall have the same meaning as has been assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (Central Act No. 28 of 2005); (37) "tax" means any tax or other levy by any name leviable under the provisions of this Act; (38) "Tax Board" means Rajasthan Tax Board constituted under section 88; (39) "tax period" means the period as may be notified by the State Government for deposit of tax payable under this Act; (40) "taxable turnover" means, that part of turnover, as may be determined after making such deductions from the total turnover as may be prescribed on which a dealer shall be liable to pay tax under this Act; (41) "turnover" means the aggregate amount of sale price received or receivable by a dealer including purchase price of the goods which are subject to tax under sub section (2) of section 4 but shall exclude the sale price or part of sale price, if any, in respect of sales of goods which were purchased in the State by the dealer upon payment of tax on the maximum retail price of such goods or, where tax on maximum retail price of such goods were paid in the State on an earlier occasion; (42) "VAT invoice" means an invoice containing such particulars as may be prescribed, and issued by a dealer authorised under this Act; (43) "vehicle or carrier" means any mode of transportation including human being or animal carrying goods from one place to another; (44) "works contract" means a contract for works and labour or services involving transfer of property in goods (whether as goods or in some other form) in its execution; (45) "year" means the period commencing from 1st April and ending on 31st March.

CHAPTER 2

INCIDENCE AND LEVY OF TAX

3. Incidence Of Tax :-

(1) Subject to the provisions of this Act, every dealer- (a) who is an importer of goods; or (b) who is a manufacturer of goods and

whose annual turnover exceeds rupees two lacs; or (c) whose annual turnover exceeds rupees five lacs, shall be liable to pay tax under this Act. 1(2) Notwithstanding anything contained in sub-section (1), a dealer, other than that enumerated in clause (a) or clause (b) of sub-section (1), who purchases goods from a registered dealer of the State and sells such goods within the State, may opt for payment of tax on his turnover excluding the turnover of the goods specified in Schedule I, at the rate as may be notified under sub-section (3) of section 4, subject to the condition that such annual turnover does not exceed rupees fifty lacs in a year. (3) Notwithstanding anything contained in sub-sections (1) and (2) every casual trader shall be liable to pay tax under this Act. (4) Notwithstanding anything contained in sub-sections (1) and (2) every person, other than a casual trader or a registered dealer, who carries on business temporarily for a period not exceeding one hundred twenty days in a year, shall be liable to pay tax under this Act in the manner as may be prescribed. (5) A dealer registered under the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) who is not liable to pay tax under sub-sections (1) to (4), shall nevertheless be liable to pay tax in accordance with the provisions of this Act. (6) Notwithstanding anything contained in this Act, a dealer registered under this Act shall so long as his certificate of registration remains in force, be liable to pay tax, irrespective of his turnover. 1 Substituted with effect from 01.04.2006 by the Rajasthan Value Added Tax (Amendment) Act, 2007 for "Notwithstanding anything contained in sub-section (1), a dealer, other than that enumerated in clause (b) of sub-section (1), whose turnover in a year does not exceed rupees fifty lacs and who purchases goods from a registered dealer of the State may opt for payment of tax as may be notified under subsection (3) of section 4."

4. Levy Of Tax And Its Rate :-

(1) Subject to the other provisions of this Act and the provisions of the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956), the tax payable by a dealer under this Act, shall be at such point or points, as may be prescribed, in the series of sales by successive dealers and shall be levied on the taxable turnover of sale of goods specified in Schedule III to Schedule VI at the rate mentioned against each of such goods in the said Schedules. (2) Every dealer who in the course of his business purchases any good other than exempted goods in the circumstances in which no tax under sub-

section (1) is payable on the sale price of such goods and the goods are disposed off for the purpose other than those specified in clauses (a) to (g) of sub-section (1) of section 18, shall be liable to pay tax on the purchase price of such goods at the rate mentioned against each of such goods in Schedule-III to Schedule VI of the Act. (3) Notwithstanding anything contained in sub-section (1), the tax payable by the dealer covered by sub-section (2) of section 3, shall be levied at the rate not exceeding two percent on the turnover, as may be notified by the State Government. (4) Where any goods are sold packed in some material, whether charged for separately or not, notwithstanding anything contained in sub-section (1), the tax liability of and the rate of tax on the packing material shall be according to the tax liability of and the rate of tax on the goods packed therein. (5) Subject to such conditions as it may impose, the State Government may, if it considers necessary so to do in the public interest, by notification in the Official Gazette, add to or omit from, or otherwise amend or modify the Schedules, prospectively or retrospectively, or reduce the rate of tax payable in respect of any goods and thereupon the Schedule shall be deemed to have been amended accordingly. (6) Every notification issued under sub-section (5) shall be laid, as soon as may be after it is issued, before the House of State Legislature, while it is in session for period of not less than thirty days which may be comprised in one session or in two successive sessions and if before the expiry of the sessions in which it is so laid or of the session immediately following the House of the State Legislature makes any modification in such notification or resolves that any such notification should not be issued, such notification thereafter have effect only if such modified form or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of any thing previously done thereunder. (7) Notwithstanding anything contained in this Act, any registered dealer, who imports into, or manufactures in, the State such goods as may be notified by the State Government, may, at his option, pay, in lieu of the tax payable by him on sale price of such goods under this Act, a tax at full rate on the maximum retail price of such goods in the manner as may be prescribed: Provided that where a dealer has purchased any goods- (a) from aforesaid importer or manufacturer upon payment of tax on the maximum retail price of such goods; or (b) from another registered dealer where tax on the maximum retail price of such goods was paid in the State on an earlier occasion, the purchasing

dealer, irrespective of whether he is registered or not, while making resale of such goods in the State, shall, notwithstanding anything contained elsewhere in the Act, be entitled to recover from the buyer the amount of tax paid by him at the time of purchase of such goods under such conditions and restrictions, and in such manner, and within such time, as may be prescribed. 1 Substituted by the Rajasthan Finance Act, 2007 for "and is before the expiry of the sessions".

5. Payment Of Lump Sum In Lieu Of Tax :-

(1) Notwithstanding anything contained in this Act, the State Government may provide an option for payment of tax in a lump sum in respect of sales of such class of goods or by such class of dealers on such terms and conditions as may be notified in the Official Gazette. (2) The tax in lump sum specified in sub-section (1) shall not exceed the limit of maximum tax liability as provided in sub-section (1) of section 4. 1 Deleted "but subject to the provisions of sub-section (2) of section 3," with effect from 01.04.2006, by the Rajasthan Value Added Tax (Amendment) Act, 2007.

6. Levy Of Tax By Weight, Volume, Measurement Or Unit On Certain Goods :-

(1) Notwithstanding anything contained in sections 3 and 4, the State Government may fix the amount of tax payable on the sale or purchase of certain goods or a class of goods in respect of a specified area or whole of the State, on the basis of weight, volume, measurement or unit, on such terms and conditions, as may be notified in the Official Gazette. (2) The amount of tax payable under sub-section (1) may be fixed with reference to the types of vehicles or carriers transporting the said goods, and also with reference to the quality thereof. (3) The amount of tax notified under sub-sections (1) and (2) shall not exceed the amount of maximum limit of tax liability as provided in sub-section (1) of section 4. (4) The State Government may, by an order published in the Official Gazette and subject to such terms and conditions as may be specified in such order, delegate its power under this section to the Commissioner.

7. Levy Of Tax On Live-Stock :-

(1) Notwithstanding anything contained in sections 3, 4 and 6, tax on the sale or purchase of live-stock at such rate not exceeding ten percent of the sale or purchase price, as the case may be, of such

live-stock and at such point of sale or purchase, as may be notified by the State Government, shall be payable by every person, who sells or purchases live-stock in the State and the provisions of section 28 shall mutatis and mutandis apply to such person. (2) Notwithstanding anything contained in sub-section (1), in respect of live-stock of such class as may be specified by the State Government by notification in the Official Gazette, tax shall be payable at such rate per head not exceeding five hundred rupees as may be notified. (3) Different rates of percentage of price, or different rates per head may be notified by the State Government under sub-sections (1) and (2) for different classes of live-stock.

8. Exemption Of Tax :-

(1) The goods specified in the Schedule-I shall be exempt from tax, subject to such conditions as may be specified therein. (2) Subject to such conditions as it may impose, the State Government may, if it considers necessary so to do in the public interest, by notification in the Official Gazette, add to or omit from, or otherwise amend or modify the Schedule-I, prospectively or retrospectively, and thereupon the Schedule shall be deemed to have been amended accordingly. (3) The State Government in the public interest, by notification in the Official Gazette, may exempt whether prospectively or retrospectively from tax the sale or purchase by any person or class of persons as mentioned in Schedule-II, without any condition or with such condition as may be specified in the notification. 1(3A) Subject to such conditions as it may impose, the State Government may, if it considers necessary so to do in the public interest, by notification in the Official Gazette, add to or omit from, or otherwise amend or modify the Schedule-II, prospectively or retrospectively, and thereupon the Schedule shall be deemed to have been amended accordingly. (4) The State Government may, if it considers necessary in the public interest so to do, notify grant of exemption from payment of whole of tax payable under this Act in respect of any class of sales or purchases for the purpose of promoting the scheme of Special Economic Zones or promoting exports, subject to such conditions as may be laid down in the notification. (5) Every notification issued 2under this section shall be laid, as soon as may be after it is so issued, before the House of the State Legislature, while it is in session for a period of not less than thirty days, which may comprised in one session or in two successive sessions 3and if before the expiry of the sessions in which it is so laid or of the session immediately following the House

of the State Legislature makes any modification in such notification or resolves that any such notification should not be issued, such notification thereafter have effect only in such modified forms or be of no effect, as the case may be, so however, that any such modification or annulment shall be without prejudice to the validity of any thing previously done thereunder. 1 Inserted with effect from 01.04. 2006, by the Rajasthan Value Added Tax (Amendment) Act, 2007. 2 Substituted with effect from 01.04.2006 by the Rajasthan Value Added Tax (Amendment) Act, 2007 for "under sub-section (4)". 3 Substituted by the Rajasthan Finance Act, 2007, for "and is before the expiry of the sessions".

9. Bar Against Collection Of Tax When Not Payable :-

(1) No person who is not a registered dealer or no registered dealer who is not liable to pay tax in respect of any sale or purchase, shall collect on the sale of any goods any sum by way of tax from any other person. (2) No registered dealer shall collect any amount by way of tax in excess of the amount of tax payable by him under the provisions of this Act. (3) No dealer shall collect any sum by way of tax in respect of sale of any goods on which, by virtue of section 8, no tax is payable. (4) Dealer opting for payment of lump-sum amount in lieu of tax under section 5, or who is covered by sub-section (2) of section 3 shall not collect tax or any sum in lieu of tax.

10. Burden Of Proof :-

The burden of proving that any sale or purchase effected by any person is not liable to tax for any reason under this Act or to prove for entitlement of input tax credit on any purchases, shall be on such person.

CHAPTER 3

REGISTRATION OF DEALERS

11. Obligatory Registration :-

(1) Every dealer liable to pay tax under sub-section (1) or (5) of section 3 shall get himself registered by submitting an application to the authority competent to grant registration, in such form and in such manner and within such time as may be prescribed. (2) The authority competent to grant registration, after making such enquiry as it may consider necessary, may grant a certificate of registration in the prescribed form. (3) The certificate of registration shall be granted from the date he becomes liable to pay tax under section 3. (4) The certificate of registration so

granted shall not be transferable and it shall remain in force unless it is cancelled. (5) Where a dealer is registered under the repealed Act he shall be deemed to have been registered under this Act from the date of commencement of this Act, provided he has submitted such information as has been required by the Commissioner under the repealed Act by notification in the Official Gazette. (6) When a dealer, who is liable to get registration, does not make application under sub-section (1), the authority competent to grant registration, after affording an opportunity of being heard to such dealer, shall grant him a certificate of registration from the date he becomes¹ liable to pay tax under this Act and such registration shall take effect as if it has been granted under sub-section (2). (7) Where a dealer who is already registered, intends to do business at one or more additional places in the State he shall be granted in such manner as may be prescribed, a branch certificate under the certificate of registration already held by him. (8) Where a dealer has one or more additional registration under the repealed Act, he shall inform to his assessing authority or authority competent to grant registration within sixty days from the commencement of this Act, as to which of the registrations shall be treated registration under this Act and which of the registration certificates may be converted into branch certificates. If the dealer fails to do so, the Commissioner or any officer authorised by him for this purpose, shall declare one such registration to be the registration under this Act and shall issue branch certificate in lieu of remaining registration certificates. (9) Notwithstanding anything contained in this Act, a dealer dealing exclusively in exempted goods, shall not be required to get registration under this Act. 1 Substituted vide the Rajasthan Finance Act, 2007 for "liable to pay tax under this Act the and such registration".

12. Voluntary Registration :-

(1) Any person intending to commence or having commenced a business may, notwithstanding that he is not liable to get registration under section 11, apply to the authority competent to grant registration in the prescribed form for registration. (2) The authority competent to grant registration, after making such enquiry as it may consider necessary, may grant a certificate of registration in the prescribed manner from the date of application or as the case may be from the date of commencement of business and the provisions of section 11 shallmutatis mutandis apply.

13. Authority Competent To Grant Registration :-

(1) Every dealer liable to get registration shall declare his principal place of business in the application for registration filed by him and the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, having territorial jurisdiction over such principal place of business, or any other officer not below the rank of Assistant Commercial Taxes Officer, authorised specially or generally by the Commissioner, shall be the authority competent to grant registration to such dealer. (2) In the case of a non-resident dealer, an officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner shall be the authority competent to grant registration and such authority either on the application of such non-resident dealer or otherwise, shall grant him a certificate of registration from such date and with such terms and conditions, as may be specified therein. (3) Where a dealer, after having been granted registration, changes his principal place of business outside the territorial jurisdiction of the present assessing authority he shall seek the permission in writing for such change of the assessing authority from the Commissioner or any other officer authorised by the Commissioner in this behalf, and unless such permission is accorded, the present assessing authority shall continue to be the assessing authority of such dealer. Where a decision on the grant of permission is not accorded within a period of sixty days from the date of application seeking change of assessing authority, such permission shall be deemed to have been granted.

14. Authorisation For Collection Of Tax :-

Subject to the other provisions of this Act, where a dealer makes an application for obligatory registration or voluntary registration he may start collecting tax on his sales in accordance with the provisions of this Act from the date of such application and in that case all the provisions of this Act, as are applicable to a registered dealer, shall mutatis mutandis apply to him.

15. Furnishing Of Security For Registration :-

(1) The authority competent to grant registration or the assessing authority shall, as a condition to the grant of registration to a dealer or at any time after such grant, require him to furnish in the prescribed manner and within the time specified by such authority, the initial security or such subsequent additional security as may be considered necessary-(a) for the timely payment of the amount of tax or other sum payable by him under this Act; and (b) for the safe custody of books of accounts or any other documents required to be maintained under this Act and the rules made thereunder. (2)

At the time of grant of obligatory registration to the dealers covered under sub-section (1) or (5) of section 3, the initial security shall be in the form of surety of two dealers registered under this Act, and where the dealer is not in a position to furnish such surety, he shall submit security in the form of National Saving Certificate or in cash or in the form of three years bank guarantee of a nationalized bank, of the amount of-(a) Rs. 10,000/- in case of a small scale manufacturing unit, Rs. 15,000/- in case of a medium scale manufacturing unit and Rs. 25,000/- in case of a large scale manufacturing unit; and (b) Rs. 10,000/- in cases not covered by clause (a). Explanation.- The small scale or medium scale or large scale manufacturing unit shall have the same meaning as assigned to them by the Government of India from time to time. (3) At the time of grant of voluntary registration under section 12, the initial security shall be in the form of surety of two dealers registered under this Act, and where the dealer is not in a position to furnish such surety, he shall submit security in the form of National Saving Certificate or in cash or in the form of three years bank guarantee of a nationalized bank, of the amount of Rs. 10,000/-. (4) The amount of security, in case of a dealer who is already registered or deemed to be registered under this Act, may be increased by the assessing authority, for reasons to be recorded in writing, to twenty five percent of the annual tax liability of the immediate preceding year. However, in case of dealers registered in the current year, such increase in the security amount may be twenty five percent of the highest tax liability of the preceding months or the quarters, as the case may be. (5) Where the security furnished by a dealer under subsections (2) and (4) is in the form of a surety bond and the surety becomes insolvent or dies, the dealer shall, within thirty days of the occurrence of any of the aforesaid events, inform the assessing authority and shall, within ninety days of such occurrence, furnish a fresh surety bond or furnish in a prescribed manner other security for the amount of the surety bond. (6) The assessing authority may, by order in writing, forfeit the whole or any part of the security furnished by a dealer-(a) for realising any amount of tax, penalty, interest, erroneously availed input tax credit or any other sum payable by him under this Act; or (b) for any loss caused to the Government by negligence or willful default on his part in ensuring the safe custody or proper use of the books of accounts or any other documents required to be maintained under this Act and the rules made thereunder. (7) Where as a result of an order of forfeiture under subsection (6), the security

furnished by any dealer is rendered insufficient, he shall make up the deficiency within a period of thirty days from the date of the communication of the said order. (8) No dealer shall be required to furnish additional security under sub-section (4) and no order of forfeiture of the whole or any part of the security shall be passed against him under sub-section (6) unless he has been afforded an opportunity of being heard. 1 Substituted with effect from 01.04.2006 by the Rajasthan Value Added Tax (Amendment) Act, 2007, for "the initial security shall be".

16. Amendment And Cancellation Of Registration Certificate

:-

(1) Every registered dealer or his legal representative, as the case may be, shall inform the assessing authority and also to the authority competent to grant registration, about every change or event as referred to in sub-sections (2) and (3), within thirty days of the occurrence of such change or event. (2) Where any change or event does not alter the basic status of a dealer, such as change in the name of business or place of the business, opening of a new place of business or dropping of old place of business, addition, deletion or modification in the description of goods, acquisition of any business, sale or disposal of the business in part, change in the constitution of the firm without dissolution, the certificate of registration already granted to a dealer shall be amended accordingly from the date of the occurrence of the change or the event. (3) Where any change or event alters the basic status of a dealer, such as, conversion of a proprietary concern into partnership firm or vice versa, dissolution of an existing firm and creation of new firm, formation of a firm into a company or vice versa, a fresh certificate of registration shall be required to be obtained by the dealer. (4) Where-(a) any business in respect of which a certificate of registration has been granted to a dealer under this Act, is discontinued permanently; or (b) in the case of transfer of business by a dealer, the transferee already holds a certificate of registration under this Act ; or (c) a dealer has ceased to be required to be registered and to pay tax under this Act; or (d) a dealer has obtained the certificate of registration by misrepresentation of facts or by fraud; or (e) a dealer has obtained a certificate of registration against the provisions of this Act; or (f) a dealer has failed to furnish security within the period specified under section 15 and a period of ninety days has elapsed; or (g) a dealer issues false or forged VAT invoices the assessing authority or

the authority competent to grant registration may, after affording such dealer an opportunity of being heard and after recording reasons in writing, cancel the certificate of registration from such date as he may deem appropriate. (5) If there is any reason which in the opinion of the Commissioner warrants action in the interest of State revenue, the Commissioner may at any time, for reasons to be recorded in writing and after giving the dealer an opportunity of being heard, cancel the certificate of registration held by any dealer from such date as the Commissioner may specify in this behalf. (6) The cancellation of certificate of registration shall not affect the liability of any person to pay tax due for any period till the date of such cancellation and remained unpaid.

CHAPTER 4

PAYMENT OF TAX, FILING OF RETURNS AND ASSESSMENTS

17. Tax Payable By A Dealer :-

(1) Subject to the other provisions of this Act, the net tax payable by a registered dealer, other than the dealer covered by sub-section (2) of section 3 or section 5, for a tax period shall be calculated as under:- $T = (O + R + P) - I$ Where- T is net tax payable; O is amount of output tax; R is amount of reverse tax; P is the amount of tax payable under sub-section (2) of section 4; and I is the amount of input tax. (2) Where the net tax payable under sub-section (1) has a negative value, the same shall be first adjusted against any tax payable or amount outstanding under the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) 1or under this Act or the repealed Act and the balance amount if any, shall be carried forward to the next tax period or periods. In case the dealer claims refund of the balance amount, if any, at the end of the year, the same shall be granted only after the end of the immediately succeeding year. However, the Commissioner after recording reasons for doing so may, by a general or specific order, direct to grant such refunds even earlier. (3) Notwithstanding anything contained in this Act, where the sales are made on behalf of the principal registered under this Act by an agent also registered under this Act, such sales shall be deemed to be the sales of the principal and the agent shall render the accounts of such sales in the manner as may be prescribed. (4) Every person whose registration is cancelled under this Act shall pay tax in the manner prescribed in respect of every taxable goods held in stock and capital goods on the date of such cancellation. 1 Substituted with effect from 27.12.2006, by the Rajasthan Value Added Tax

(Amendment) Act, 2007, for "or under this Act or the repealed Act, shall be carried forward to the next tax period or periods of the year and refund of the remaining amount, if any, shall be granted only after the end of the immediately succeeding year however,".

18. Input Tax Credit :-

(1) Input tax credit shall be allowed, to registered dealers, other than the dealers covered by sub-section (2) of section 3 or section 5, in respect of purchase of any taxable goods made within the State from a registered dealer to the extent and in such manner as may be prescribed, for the purpose of- (a) sale within the State of Rajasthan; or (b) sale in the course of Inter-state trade and commerce; or (c) sale in the course of export outside the territory of India; or (d) being used as packing material of goods, other than exempted goods, for sale; or (e) being used as raw material¹, except those as may be notified by the State Government, in the manufacture of goods other than exempted goods, for sale within the State or in the course of Inter-state trade or commerce; or (f)² being used as packing material of goods or as raw material in manufacture of goods for sale in the course of export outside the territory of India; or (g) being used in the State as capital goods; however, if the goods purchased are used partly for the purposes specified in this sub-section and partly as otherwise, input tax credit shall be allowed proportionate to the extent they are used for the purposes specified in this sub-section. 3[(2) The claim of input tax credit shall be allowed on the tax deposited on the basis of original VAT invoice within three months from the date of issuance of such invoice. However, claim of input tax credit of the additional tax deposited may be allowed on the basis of VAT invoice which has been issued subsequently in compliance with the decision of any competent court or authority, showing the tax at higher rate. If the first VAT invoice is lost, input tax credit may be allowed on the basis of a duplicate copy thereof, subject to such conditions as may be prescribed.] (3) Notwithstanding anything contained in this Act, no input tax credit shall be allowed on the purchases- (i) from a registered dealer who is liable to pay tax under sub-section (2) of section 3 or who has opted to pay tax under section 5 of this Act; or (ii) of goods made in the course of import from outside the State; or (iii) where the original VAT invoice or duplicate copy thereof is not available with the claimant, or there is evidence that the same has not been issued by the selling registered dealer from whom the goods are purported to have been purchased; or (iv) of

goods where invoice does not show the amount of tax separately; or (v) where the purchasing dealer fails to prove the genuineness of the purchase transaction, on being asked to do so by an officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner. (4) The State Government may notify cases in which partial input tax credit may be allowed subject to such conditions, as may be notified by it. 1. Inserted with effect from 01.04.2006, by the Rajasthan Value Added Tax (Amendment) Act, 2007. 2. Substituted by the Rajasthan Finance Act, 2007, for "being used as raw material in the manufacture of goods for sale". 3. Substituted by the Rajasthan Value Added Tax (Amendment) Act, 2009 vide Notification No : F.2(7)Vidhi/2/2009 Dated 06.02.2009 for the following : - "(2) The dealer may claim input tax credit in the tax period in which he receives the duly filled original VAT invoice, however, no such credit shall be allowed after three months from the date of such invoice. If the original VAT invoice is lost, input tax credit may be allowed on the basis of a duplicate copy thereof, subject to such conditions as may be prescribed."

19. Input Tax Credit For Stock On The Date Of Commencement Of This Act :-

Input tax credit shall be allowed on the goods other than capital goods, which had suffered tax under the repealed Act, and are lying in stock of the dealer on the date of commencement of this Act, provided that such dealer has submitted the details of such stock, as required by the Commissioner under section 93 of the repealed Act or section 91 of this Act, and such goods in stock are used for the purposes specified in clauses (a) to (f) of sub-section (1) of section 18. However, the input tax credit under this section shall be allowed to the extent of the tax paid under the repealed Act or the amount of tax payable on such goods under this Act, whichever is less.

20. Payment Of Tax :-

(1) Tax payable under this Act shall be deposited into a Government treasury or a bank authorised to receive money on behalf of the State Government, on the basis of accounts of a dealer in such manner and at such intervals as may be notified by the State Government, and different intervals may be notified for different categories of dealers. (2) Notwithstanding anything contained in this Act, in the case of works contract, an amount in lieu of tax shall be deducted by the awarder at such rate as notified

by the State Government not exceeding six percent of the total value of the contract, in such manner and under such circumstances, as may be prescribed, from every bill of payment to a contractor and such sum shall be deposited or credited in the Government account within the specified time and in the prescribed manner. (3) Notwithstanding anything contained in sub-section (1) where the State Government is of the opinion that it is necessary or expedient in the public interest so to do, it may, by notification in the Official Gazette, defer the payment of tax payable by any class of dealers, with or without interest, for any period on such conditions and under such circumstances as may be specified in the notification. (4) In case of any delay in payment of amount required to be deposited under any of the sub-sections (1), (2) and (3), the amount of interest under sub-section (1) of section 55 shall also be paid along with the amount of tax. (5) Every deposit of tax or deduction of amount in lieu of tax made under this section shall be deemed to be provisional subject to adjustment against the tax liability determined in the assessment made under this Act. 1(6) Notwithstanding anything contained in this Act, the State Government may, by notification in the Official Gazette, allow the dealer, availing the facility of deferment under sub-section (3), to make prepayment of the amount of deferred tax on such terms and conditions including the condition of remission from a part of deferred tax, as may be specified in such notification. 1 Added with effect from 27.12.2006, vide the Rajasthan Value Added Tax (Amendment) Act, 2007.

21. Filing Of Return :-

(1) Every registered dealer shall assess his liability under this Act, and furnish return, for such period, in such form and manner and within such time as may be prescribed, to the assessing authority or to the officer authorized by the Commissioner. (2) Any person or a dealer as may be required by a notice to do so by the Assessing authority or by an officer authorized by the Commissioner in this behalf, shall furnish return for such period in such form and manner and within such time as may be specified. (3) Notwithstanding anything contained in sub-section (1), where the Commissioner is of the opinion that it is expedient in the public interest so to do may by a notification in the Official Gazette extend the date of submission of the returns or may dispense with the requirement of filing any or all the returns by a dealer or class of dealers. 1 Substituted vide the Rajasthan Finance Act, 2007, for "the State

Government".

22. Assessment On Failure To Deposit Tax :-

(1) Where a dealer has failed to deposit tax in accordance with the provisions of section 20 within the notified period, the assessing authority or the officer authorised by the Commissioner shall, without prejudice to the penal provisions in this Act, after making such enquiry as it may consider necessary and after giving the dealer a reasonable opportunity of being heard, assess tax for that period to the best of his judgment. (2) The tax assessed under sub-section (1), after adjustment of input tax credit and the amount deposited in advance in this behalf, if any, shall be payable by the dealer within thirty days from the date of service of notice of demand. However, the assessing authority or the officer authorised by the Commissioner, after recording reasons in writing, may reduce such period. (3) The tax deposited under sub-section (2) shall be adjusted in the assessment for the relevant period.

23. Self Assessment :-

1[(1) Every registered dealer who has filed all the returns for the year within the prescribed time shall, subject to the provisions of section 24, be deemed to have been assessed for that year on the basis of such returns filed under section 21. (2) Notwithstanding anything contained in sub-section (1), a dealer may opt for quarterly assessment by informing his assessing authority or the officer authorized by the Commissioner in writing, his intention to do so, within thirty days of the commencement of the year for which such option is being exercised. The dealer who has exercised such option and filed return within the prescribed time, shall, subject to the provisions of section 24, be deemed to have been assessed on the basis of return filed under section 21 for the quarter to which it relates. However, for the year 2006-2007 to 2008-2009 such option can be exercised within thirty days from the date of commencement of the Rajasthan Value Added Tax (Amendment) Ordinance, 2008 (Ordinance No. 6 of 2008) in the prescribed manner. (3) The list of the registered dealers assessed under sub-section (1) or (2) may be published through electronic or print media and such publication shall be deemed to be due intimation to such dealers wherever required.] 1. Substituted by the Rajasthan Value Added Tax (Amendment) Act, 2009 vide Notification No. F.2(7)Vidhi/2/2009 Dated 06.02.2009 for the following : - "23. Self Assessment.-- Every registered dealer who has filed return within the prescribed time shall, subject to the

provisions of section 24, be deemed to have been assessed on the basis of the return filed under section 21, for the period to which it relates and a list of such registered dealers so assessed may be published through electronic or print media and such publication shall be deemed to be due intimation to such dealers wherever required." Section 24 - Assessment 2[(1) Every return furnished by a registered dealer shall be subject to such scrutiny as may be determined by the Commissioner, to verify, its correctness and if any error is detected, the assessing authority or the officer authorised by the Commissioner shall serve a notice in the prescribed form on the dealer to rectify the errors and file a revised return within such period as may be specified therein. (2) Where the registered dealer, who has opted for quarterly assessment, in pursuance of the notice under sub-section (1),- (a) files revised return in terms of the notice, and deposit the tax, if any, he shall be deemed to have been assessed under sub-section (2) of section 23, as per such revised return; (b) does not file revised return or the return filed by the dealer is not in terms of the notice, the assessing authority or the officer authorised by the Commissioner shall on the basis of material available on record, assess the dealer to the best of his judgment. (3) Where the registered dealer, who are not covered under sub-section (2), in pursuance of the notice issued under sub-section (1),- (a) in case notice is issued for the quarterly return and the dealer files the revised return in terms of the notice and deposits the tax, if any, and no other error is detected in the annual return, then he would be deemed to have been assessed under sub-section (1) of section 23; (b) in case notice is issued for the annual return and the dealer files the revised return in terms of the notice and deposits the tax, if any, then he shall be deemed to have been assessed under sub-section (1) of section 23, as per such revised return; (c) does not file revised return or the return filed by the dealer is not in terms of the notice, the assessing authority or the officer authorised by the Commissioner would assess the dealer to the best of his judgment on the basis of material available on record. (4) Where the dealer does not file any or all the return(s) within the prescribed period under section 21, the assessing authority or the officer authorised by the Commissioner shall, assess the dealer on the basis of his books of accounts and if he fails to produce the same, to the best of his judgment for the year or the quarter, as the case may be. (5) No assessment orders under this section shall be passed after the expiry of two years from the end of the relevant year; however,

the Commissioner may for reasons to be recorded in writing, extend in any particular case, such time limit by a period not exceeding six months. (6) Notwithstanding anything contained in sub-section (5), where an assessment order is passed in consequence of or to give effect to any order of an appellate or revisional authority or a competent court, it shall be completed within two years of the communication of such order to the assessing authority; however, the Commissioner may for reasons to be recorded in writing, extend in any particular case, such time limit by a period not exceeding six months.] 1 Added by the Rajasthan Finance Act, 2007. 2. Substituted by the Rajasthan Value Added Tax (Amendment) Act, 2009 vide Notification No : F.2(7)Vidhi/2/2009 Dated 06.02.2009 for the following : -

24. Assessment :-

(1) Every return furnished by a registered dealer shall be subject to such scrutiny as may be determined by the Commissioner, to verify, its correctness and if any error is detected, the assessing authority or the officer authorised by the Commissioner shall within one year from the last date for filing such return, serve a notice in the prescribed form on the dealer to rectify the errors and file a revised return within such period as may be specified therein. (2) Where the registered dealer, in pursuance of the notice issued under sub-section (1),- (a) files revised return in terms of the notice, and deposits the tax, if any, he shall be deemed to have been assessed as per such revised return; (b) does not file revised return or the return filed by the dealer is not in terms of the notice, the assessing authority or the officer authorised by the Commissioner shall assess the dealer to the best of his judgment. (3) Where the dealer does not file return within the prescribed period under section 21, the assessing authority or the officer authorised by the Commissioner shall, within two years from the last date prescribed for filing the return, assess the dealer to his best of judgment. 1(4) Notwithstanding anything contained in sub-section (3), where an assessment order is passed in consequence of or to give effect to any order of an appellate or revisional authority or a competent court, it shall be completed within two years of the communication of such order to the assessing authority; however, the Commissioner may for reasons to be recorded in writing, extend in any particular case, such time limit by a period not exceeding six months."

25. Assessment In Case Of Avoidance Or Evasion Of Tax :-

(1) Where the assessing authority or any officer authorized by the Commissioner in this behalf has reasons to believe that a dealer has avoided or evaded tax or has not paid tax in accordance with law or has availed input tax credit wrongly, he may after giving the dealer a reasonable opportunity of being heard, determine at any time and for any period, that taxable turnover of such dealer on which tax has been avoided or evaded or has not been paid in accordance with law or wrong input tax credit has been availed and assess the tax to the best of his judgment. (2) The tax assessed under sub-section (1), after adjustment of input tax credit and the amount deposited in advance in this behalf, if any, shall be payable by the dealer within thirty days from the date of service of the notice of demand. However the assessing authority or any officer authorized by the Commissioner, after recording reasons in writing, may reduce such period. (3) The assessment under sub-section (1) shall not be made after the expiry of a period of six months from the date of making out the case. However, the Commissioner may, for reasons to be recorded in writing, in any particular case, extend this time limit for a further period not exceeding six months. (4) Notwithstanding anything contained in this Act, where notice has been issued under sub-section (1), the authority issuing such notice shall be competent to make the assessment for the 1[relevant year or quarter, as the case may be]; and assessment, if any, already made shall be subject to the assessment made under this section.

1. Substituted by the Maharashtra Value Added Tax (Amendment) Act, 2009 vide Notification No. F.2(7)Vidhi/2/2009 Dated 06.02.2009 for the words : - "relevant tax period"

26. Escaped Assessment :-

(1) An assessment –(a) of a person who is liable to get registration but has not got himself registered; or (b) in which, for any reason, the levy of tax or any fee or sum payable under this Act has been escaped wholly or in part; or (c) Wherein tax has been wholly or in part unassessed or under-assessed in any way or under any circumstances, shall be deemed to be an escaped assessment and the assessing authority or the officer authorized by the Commissioner, shall on the basis of the material on record or after making such enquiry as it may consider necessary, complete such assessment within the time limit provided in sub-section (3). Explanation.- The assessment under this section shall not include that part of the business which has already been assessed or deemed to have been assessed under the provisions of this Act. (2)

Where the Commissioner or the Deputy Commissioner (Administration) has reason to believe that a dealer has escaped assessment to tax in any manner provided in subsection (1), he may any time, subject to the limit specified in sub-section (3), either direct the assessing authority or the officer authorized by the Commissioner, to assess the tax or the fee or other sum or himself proceed to assess the same. (3) No notice under sub-sections (1) and (2) shall be issued in respect of any escaped assessment for any 3[year] after the expiry of five years, and no assessment under the said sub-sections shall be completed after the expiry of eight years, from the end of the relevant 4[Year]; but this limitation shall not be applicable to any assessment to be made in consequence of, or to give effect to, any finding or direction contained in any order passed by an appellate authority or the Tax Board or a competent court. (4) The assessment, if any, already made shall be subject to the assessment made under this section. 1. Substituted vide the Rajasthan Finance Act, 2007, for "tax period". 2. Substituted vide the Rajasthan Finance Act, 2007, for "tax period". 3. Substituted by the Rajasthan Value Added Tax (Amendment) Act, 2009 vide Notification No : F.2(7)Vidhi/2/2009 Dated 06.02.2009 for the words: - "1period of return" 4. Substituted by the Rajasthan Value Added Tax (Amendment) Act, 2009 vide Notification No : F.2(7)Vidhi/2/2009 Dated 06.02.2009 for the words: - "2period of return"

27. Audit Of The Dealer :-

(1) With a view to promoting compliance with the provisions of this Act, the Commissioner may arrange for audit of the business of such of the registered dealers who are selected by the Commissioner on the basis of the application of any criterion or on a random selection basis or in respect of whom the Commissioner has reasons to believe that detail scrutiny of their business is necessary. (2) The audit of the dealer shall be conducted by the auditor in the prescribed manner. (3) The auditor while conducting audit shall exercise the powers provided under section 75 and shall examine the books of accounts, stock in trade and the related documents of the dealer of the audit period. (4) If on such audit, the returns filed by the dealer are not found to be correct, or any avoidance or evasion of tax is detected the auditor shall, issue a show cause notice to the dealer containing details of discrepancies detected. (5) On the receipt of the reply to notice issued under subsection (4), the auditor shall after considering the reply of the

dealer assess his tax and other related liabilities and get such order approved from his immediate higher officer before its issuance to the dealer along-with the demand notice. Where the dealer fails to submit the reply, the auditor shall proceed to assess the liability of the dealer under this Act, to the best of his judgment. Such assessment shall be deemed to be the assessment, of the dealer for the relevant period and assessment if any, already made shall be subject to the assessment made under this section.

28. Assessment In Case Of A Casual Trader :-

(1) A casual trader shall immediately on completion of a transaction of sale or purchase, for which he is liable to pay tax, report to the assessing authority having jurisdiction with reference to the place of such transaction or to the Incharge of the nearest check-post or barrier the amount of sale or purchase price and the tax payable thereon and shall deposit the amount of tax with such assessing authority or Incharge of the check-post or barrier within such time and in such manner as such authority or Incharge may direct. (2) Where a casual trader fails to make a report as required under sub-section (1), the assessing authority having jurisdiction or the Incharge of the nearest check-post or barrier may require such casual trader to make a report of the sale or purchase price and the tax due, failing which such assessing authority or Incharge of the check-post or barrier may assess to the best of its judgment the amount of tax due and direct the casual trader to pay the amount of tax within such time and in such manner as it may direct. (3) Where a casual trader fails to pay the tax as directed by the assessing authority or the Incharge of the check-post or barrier under sub-section (1) or (2), the goods belonging to such casual traders shall be detained until the tax is paid or adequate security for payment of tax is furnished. (4) No order under sub-section (1) shall be passed after the expiry of one year from the date of making the report, and under sub-section (2) after the expiry of two years from the date of completion of the transaction. (5) The amount of tax payable by a casual trader under subsection (1) or (2) shall be deemed to be a demand payable by a registered dealer and all the provisions of recovery under this Act shall apply accordingly to such demand. (6) The assessing authority may authorise in writing any official subordinate to it to perform all or any of its functions to be performed under this section. (7) The assessing authority may, suo motu or on an application of the casual trader, filed within thirty days of the date of deposit or

realisation of tax, review or revise any order passed or action taken by the subordinate official, authorised under sub-section (6).

29. Assessment In Special Cases :-

(1) Minor and incapacitated person – In the case of any guardian, trustee or agent of any minor or other incapacitated person carrying on business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in the like manner to the same extent as it would be leviable upon and recoverable from any other person, and all the provisions of this Act and the rules made thereunder shall apply accordingly.

(2) Estate under Court of Wards or business managed by other agencies.- Where the estate of a dealer, whether complete or part thereof, is under the control of Court of Wards, or where the business of a dealer is managed by the Administrator, the Official Trustee, the Official Liquidator or Receiver or any Manager or Controller, appointed by him or under the orders of a court, the tax shall be levied upon and recoverable from such Court of Wards, Administrator, Official Trustee, Official Liquidator or Receiver or Manager or Controller in the like manner and to the same extent as it would be leviable upon and recoverable from the dealer and all the provisions of this Act and the rules made thereunder shall apply accordingly.

30. Assessment Of A Dissolved Firm :-

In the case of a dissolved partnership firm, assessment thereof under this Act shall be made in the same manner as if the firm had not been dissolved.

31. Rounding Off Of Tax, Interest And Penalty :-

(1) The amount of tax, interest, penalty or any other sum payable and the amount of refund due, under the provisions of this Act, shall be rounded off to the nearest multiple of ten rupees and, for this purpose, where such amount contains a part of ten rupees, if such part is five rupees or more, it shall be increased to ten rupees and if such part is less than five rupees, it shall be ignored. (2) Nothing contained in sub-section (1) shall apply to a collection by a dealer of any amount by way of tax in respect of sale or purchase made by him of goods under this Act.

32. Want Of Form Not To Affect Proceedings :-

Any notice, summons, assessment order, demand notice, order of attachment or any other order passed under this Act, which

purports to be made in pursuance of any provision of this Act or the Rules, shall not be deemed to be void or voidable and shall not be quashed for want of the prescribed form, or be affected by reason of a mistake, defect or omission therein, if the same is in substance and effect in conformity with or according to the intent and meaning of this Act and Rules.

33. Rectification Of A Mistake :-

(1) With a view to rectifying any mistake apparent from the record, any officer appointed or any authority constituted under this Act may rectify suo motu or otherwise any order passed by him. Explanation.- A mistake apparent from the record shall include an order which was valid when it was made and subsequently rendered invalid by an amendment the law having retrospective operation or by judgment of the Supreme Court, the Rajasthan High Court or the Rajasthan Tax Board. (2) No application for rectification shall be filed under subsection (1) after the expiry of a period of three years from the date of the order sought to be rectified. (3) Where an application under sub-section (1) is presented to the assessing authority and receipt thereof is obtained, it shall be disposed of within a period of one year from the date of presentation and where such application is not disposed of within the said period; the same shall be deemed have been accepted. (4) No rectification under this section shall be made after the expiry of four years from the date of the order sought to be rectified. (5) An order of rectification which has the effect of increasing the liability of a dealer in any way, shall not be made without affording him an opportunity of being heard. 1 Substituted with effect from 27.12.2006, by the Rajasthan Value Added Tax (Amendment) Act, 2007, for "presented to the assessing authority, appellate authority or Tax Board".

34. Reopening Of Ex-Parte Assessment :-

(1) where an assessment has been made ex-parte under section 22 or 1[clause (b) of sub-section (3) of section 24, sub-section (4) of section 24] or section 25 or section 26, or section 27, the Deputy Commissioner (Administration) may, on the application of the dealer made within thirty days of the date of service of the notice of demand in consequence of such assessment along with such fee as may be prescribed, by an order direct the assessing authority or the officer authorised by the Commissioner as the case may be, to cancel the assessment and proceed to make a fresh assessment in accordance with the provisions of law. (2) Before issuing direction

under sub-section (1), the Deputy Commissioner (Administration) should be satisfied that the applicant dealer did not receive notice or summons issued to him under section 22 or 1[clause (b) of sub-section (2) of section 24, clause (c) of sub-section (3) of section 24, sub-section (4) of section 24] or section 25 or section 26, or section 27 or that he was prevented by sufficient cause from complying with any notice or summons issued to him for assessment. (3) Where the order for cancellation of the assessment under sub-section (1) has been passed, the assessing authority or the officer authorised by the Commissioner as the case may be, shall make fresh assessment within sixty days from the communication of the order passed by the Deputy Commissioner (Administration) under subsection (1). 1. Substituted by the Rajasthan Value Added Tax (Amendment) Act, 2009 vide Notification No : F.2(7)Vidhi/2/2009 dated 06.02.2009 for the words : - "clause (b) of sub-section (2) of section 24"

35. Stay Of Proceeding :-

No civil court or any other authority shall stay assessment proceeding purported to be initiated or already initiated under this Act.

36. Determination Of Disputed Questions :-

(1) Where any question arises, otherwise than in proceedings before a court, or in any proceeding under section 22,24,25 and 26, whether for the purpose of this Act, (a) any person is a dealer;or (b) any particular dealer is required to be registered; or (c) any transaction is a sale, and if so the sale price thereof; or (d) any tax is payable in respect of any particular sale or purchase or if tax is payable, the point and the rate thereof; or (e) any particular thing done to any goods amounts to or results in the manufacture of goods; or (f) any dealer is entitled to any particular amount of input tax credit. on being filing of the application in the prescribed manner, the Commissioner shall make an order determining such question. (2) Where any such question arises from any order already passed under this Act, no such question shall be entertained for determination under this section, but such question may be raised by the party concerned in the appeal against, or by way of revision of such order. (3) The Commissioner under sub-section (1) may direct that the determination shall not affect the liability of any person under this Act, in respect of any sale or purchase effected prior to the determination. (4) Where an order of the Commissioner passed in subsection (1) is modified in any way

in appeal or revision the modified order shall be effective from the date of order passed in such appeal or revision.

37. Transfer Of Cases :-

(1) A dealer may make an application on plain paper to the Commissioner to transfer any case under this Act from one officer or authority to other officer or authority on the following grounds namely.- (a) Dispute of jurisdiction; or (b) Apprehension of miscarriage of justice; or (c) Business convenience. (2) In the face of cogent reasons adduced by a dealer in his application filed under sub-section (1), notwithstanding anything contained in section 35, the Commissioner may stay the proceeding of the case ex-parte for a period not exceeding one month and in no case beyond a period exceeding three months and such period of stay shall be excluded from the period of the time limit specified in respect of the disposal of such case. (3) The Commissioner may after due notice to the dealer, by order in writing transfer a case from one officer or authority to other officer or authority; however no notice to the dealer shall be necessary where the transfer is from one officer or authority to other officer or authority, whose offices are situated in the same city, town or village. (4) Notwithstanding anything contained in sub-sections (1), (2) and (3), the Commissioner may, at any time, for administrative reasons, transfer any case or cases from one officer or authority to other officer or authority, without issuing any notice to the dealer or dealers concerned. Explanation.- The word "case" in relation to any dealer under this section shall mean any proceeding pending under this Act on the date of the order made under subsection (2) or which may have been completed on or before such date or which may commence after such date.

CHAPTER 5

TAX LIABILITY, RECOVERY AND REFUND

38. Liability For Payment Of Tax Or Demand :-

(1) The tax or the demand shall be payable by a dealer or a person on the basis of an assessment or an order passed, under this Act. Explanation I .- The interest, penalty, or any sum payable under this Act shall be deemed to be tax for the purpose of collection, recovery and for all matters ancillary or incidental thereto. Explanation II.- The demand shall include any amount payable by a person or a dealer under this Act or the rules. (2) The tax paid by a dealer or a person shall be adjusted against the tax determined as a result of an assessment or the amount held payable in pursuance

of an order passed, under this Act and the balance of the amount shall be payable by such dealer or person within thirty days from the date of service of the notice, or within a period of less than thirty days, as may be determined by the Assessing Authority or auditor or any other authority authorised by the Commissioner in the special circumstances and for reasons to be recorded in writing.

(3) In default of the payment of tax or demand payable under sub-section (1) or sub-section (2), the amount of tax or demand shall be recoverable in accordance with the provisions of this Act including the provisions of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956) and the Revenue Recovery Act, 1890 (Central Act No. 1 of 1890)

(4) Where a dealer or a person has filed an appeal to the Appellate Authority against an order passed by an assessing authority or any other officer, the said Appellate Authority may, after registering such appeal and after having heard the appellant and the assessing authority or officer or any representative thereof, stay the recovery of the disputed amount of tax or demand or any part thereof for a period of six months from the date of such order or till the disposal of the appeal, whichever is earlier, on the condition that the said dealer or the person furnishes sufficient security to the satisfaction of, the Assessing Authority or the officer, as the case may be, in such form and in such manner as may be prescribed. However, the appellate authority may for reasons to be recorded in writing continue such stay beyond the aforesaid period of six months for a further period not exceeding six months.

(5) The assessing authority may, subject to such conditions and restrictions as may be prescribed, in respect of any particular dealer or person and for reasons to be recorded in writing, extend the date of such payment and allow such dealer or person to pay any demand in installments on the condition that the said dealer or the person furnishes sufficient security to the satisfaction of assessing authority.

(6) (a) Where the recovery of tax or demand or any part thereof is stayed under sub-section (4), the amount of such tax or demand ultimately found due shall be recoverable with interest as per provisions of this Act, and such interest shall be payable on such amount from the date the tax or demand first became due. (b) Where the payment of tax or demand is postponed by installments under sub-section (5), the dealer or the person shall be required to pay interest for the amount postponed and the period extended in accordance with the provisions of this Act.

(7) Notwithstanding anything contained in this Act, the Commissioner may.- (a) on the recommendation of the

State Government defer the recovery of demand payable by an industrial unit declared as sick by the Board of Industrial and Financial Reconstruction constituted under the Sick Industrial Companies (Special Provisions) Act, 1985 (Central Act No. 1 of 1986) to such extent, for such period and on such conditions with regard to the payment or rate of interest as may be deemed proper; (b) after having conducted such enquiry as he deems necessary and after recording his reasons for so doing, permit deferment of payment of tax arrears for a maximum period of three years and thereafter, order recovery thereof in sixty monthly installments in case of such sick industrial units and such industrial units facing incipient sickness as may be specified by the committee constituted for the purpose by the State Government.

39. Liability Of A Surety :-

The liability of a surety under this Act shall be co-extensive to the extent of the amount of security with that of the defaulting dealer and all the modes of recovery enforceable against the dealer shall be simultaneously enforceable against the surety.

40. Liability Of The Representatives Of A Deceased Person :-

(1) Where a person dies and his business devolves by virtue of his death upon any other person, such other person shall be liable to all obligations and liabilities in respect of such business under this Act and shall within thirty days of the devolvment of such business apply for registration unless he already holds a certificate of registration. (2) Where a person dies and his executor, administrator or other legal representative does not continue his business except for the purpose of winding it up, such executor, administrator or legal representative shall be assessed as if he were the dealer and shall be liable to pay out the estate of the deceased person, to the extent to which the estate is capable of meeting the charge, the tax assessed or other demand payable under this Act.

41. Liability On Dissolution, Discontinuance Or Partition Of Business :-

Where any business carried on by a firm, an association of persons or a Hindu Undivided Family liable to pay tax, is dissolved or discontinued permanently or where such Hindu Undivided Family is partitioned-(a) such firm, association or family shall be liable to pay tax in respect of the turnover of the goods and other articles including plant and machinery of such firm, association or family as

if there was no such dissolution, discontinuance or partition and all the provisions of this Act shall apply accordingly; (b) such firm, association or family, as the case may be, shall be liable to pay tax on the goods and other articles including plant and machinery allotted to any partner or member thereof as if the goods or other articles including plant and machinery had been sold to such partner or member unless he holds a certificate of registration or obtains it within a period of three months from the date of such allotment; (c) every person who was at the time of such dissolution, discontinuance or partition, partner or member of such firm, association or family and the legal representative of any such person who is deceased, shall, in respect of the turnover of such firm, association or family, be jointly and severally liable to assessment and payment of tax or other sum, and all the provisions of this Act, so far as may be, shall apply to such assessment and the liability for payment of tax or other sum; (d) every person who obtains the whole or any part of the stock relating to the business of such firm, association of persons or Hindu Undivided Family, and gets himself registered within a period of three months from the date he obtains such stock, shall be liable to pay tax on the sale or purchase of the goods made by him with effect from the date of such dissolution, discontinuance or partition, as the case may be.

42. Liability On Transfer Of Business :-

(1) When the ownership of the business of a dealer liable to pay tax is entirely transferred in any manner, any tax or other sum payable in respect of such business and remaining unpaid at the time of the transfer, shall be payable by the transferee, as if he were the dealer liable to pay tax or other sum; and for the liability to tax accruing from the date of such transfer, he shall within thirty days of the transfer apply for registration, unless he already holds a certificate of registration. Explanation.- "Transfer of entire ownership of business" means.- (a) transfer of business assets, debits and credits and stocks in trade, input tax credit, if any; or (b) transfer of land, building and plant and machinery. (2) When a dealer liable to pay tax transfers the ownership of a part of his business, the transferor shall be liable to pay tax in respect of the stock of goods and other articles including plant and machinery transferred along with the part of his business which is not transferred, as if the goods and other articles including plant and machinery have been sold by him, unless the transferee holds a certificate of registration or obtains it within a period of three

months from the date of such transfer.

43. Liability Of Principal And Agent :-

When an agent sells any taxable goods on behalf of his principal, such agent and his principal shall both be jointly and severally liable to pay tax on such sales. (2) Notwithstanding that a principal may not be liable to tax on the sale or purchase of any goods made within the State for any reason, nevertheless his agent shall be liable to pay tax on the sale or purchase of goods in accordance with the provisions of this Act.

44. Liability Of Firms And Partners :-

(1) Notwithstanding anything contained in this Act, when any firm, existing or dissolved is liable to pay tax under this Act, such firm as well as each of the partners of such firm shall be jointly and severally liable to pay such tax. (2) When any partner retires from a firm before it is dissolved, he shall be liable to pay the tax, if any, remaining unpaid at the time of his retirement and also the tax, leviable up to the date of his retirement though it may be unassessed on that date.

45. Liability Of Directors Of A Private Company :-

Subject to the provisions of the Companies Act, 1956 (Central Act No.1 of 1956) where any tax and other sums recoverable under this Act from any private company, whether existing or wound up or under liquidation, can not be recovered for any reason whatsoever, every person who was a director, at any time during the period for which the tax or other sums are due, shall be jointly and severally liable for the payment of such tax and other sums unless he proves to the satisfaction of the assessing authority that the non-payment of tax or other sums can not be attributed to any gross neglect, misfeasance or breach of duty on his part.

46. Liability In Case Of Amalgamation Of Companies :-

(1) When two or more companies are to be amalgamated by the order of a court or of the Central Government and the order is to take effect from a date earlier to the date of the order and any two or more of such companies have sold or purchased any goods to or from each other in the period commencing on the date from which the order is to take effect and ending on the date of the order, then such transactions of sale and purchase shall be included in the turnover of sales or purchases of the respective companies and shall be assessed to tax accordingly. (2). Notwithstanding anything contained in the said order of amalgamation, for all of the purposes

of this Act, the said two or more companies shall be treated as distinct companies for all periods up to the date of the said order and the registration certificates of the said companies shall be cancelled, where necessary, with effect from the date of said order. (3) Any tax or other sum found recoverable under this Act for the period prior to the operative date of amalgamation, from the company being amalgamated, shall be payable by the company formed after amalgamation. (4) Words and expressions used in this section, but not defined shall have the respective meaning assigned to them in the Companies Act, 1956, (Central Act No. 1 of 1956).

47. Liability Under This Act To Be The First Charge :-

Notwithstanding anything to the contrary contained in any law for the time being in force, any amount of tax and any other sum payable by a dealer or any other person under this Act, shall be the first charge on the property of such dealer or person.

48. Certain Transfers To Be Void :-

Where during the pendency of any proceeding for the determination of any liability to tax, interest, penalty or other sum under this Act, if any dealer or a person against whom such proceeding is pending creates a charge on, or parts with the possession by way of sale, mortgage, exchange, gift or any other mode of alienation whatsoever, of any of his assets in favour of any other person, such charge, transfer, gift or alienation shall be void as against any claim in respect of any tax, interest, penalty or other sum payable by such dealer or person which arises as a result of the said proceeding, except when- (a) such dealer or person has no notice of such proceeding pending against him; and (b) such transfer is made for adequate valuable consideration.

49. General Mode Of Recovery :-

Without prejudice to other provisions of this Act, where any tax or other sum payable by a dealer or a person under this Act is not paid in accordance with the provisions of this Act or the rules made or notifications issued thereunder, it shall be recoverable as an arrear of land revenue and the assessing authority or any other authority authorised by the Commissioner, shall be empowered to recover such tax or other sum by attachment and sale of movable or immovable property of such dealer or person and all the provisions of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956) read with the Rajasthan Land Revenue (Payments, Credits, Refunds and Recovery) Rules, 1958 shall mutatis mutandis apply.

50. Special Mode Of Recovery :-

(1) Notwithstanding anything contained in section 49 or any law or contract to the contrary, the assessing authority or any other authority authorised by the Commissioner may, at any time or from time to time by notice in writing, a copy of which shall be sent to the dealer at his last known address, require,-(a) any person from whom any amount is due or may become due to a dealer who has failed to pay due tax or other sum on demand by the assessing authority; or (b) any person who holds or may subsequently hold any money for or on account of such dealer. to pay into the Government Treasury or the Bank authorised to receive money on behalf of the State Government, in the manner specified in the notice issued under this section either forthwith or upon the money becoming due from him or being held by him, within the time specified in the notice (not being before the money becomes due or it is held), so much of the money as is sufficient to pay the amount due from the dealer in respect of the demand of tax and other sum under this Act, or the whole of the money when it is equal to or less than that demand. Explanation.- For the purpose of this sub-section, the amount due to a dealer or money held for or on account of a dealer by any person shall be computed after taking into account such claims, if any, as may have fallen legally due for payment by such dealer to such person. (2) The authority issuing a notice under sub-section (1) may at any time, or from time to time, amend or revoke any such notice or extend the time for making any payment in pursuance of this notice. (3) Any person making any payment in compliance with a notice issued under sub-section (1) shall be deemed to have made the payment under the authority of the dealer and the treasury receipt or the challan of the bank for such payment shall constitute a good and sufficient proof of discharge of the liability of such person to the extent of the amount specified in the receipt or the challan. (4) Any person, who discharges any liability by making payment to the dealer or otherwise, after service on him of the notice issued under sub-section (1), shall be personally liable to the State Government to the extent of the liability discharged or the amount of demand, whichever is less. (5) Any amount or money which a person is required to pay under sub-section (1) or for which he is personally liable to the State Government under sub-section (4) shall, if it remains unpaid, be recoverable in accordance with the provisions of this Act. (6) The provisions of this section shall be without prejudice to any action that may be taken for the recovery of the

arrears of tax and other sum, if any, due from a dealer. Explanation.- For the purposes of this section dealer includes a person from whom any sum is recoverable under this Act.

51. Power To Reduce Or Waive Interest And Penalty In Certain Cases :-

(1) Notwithstanding anything contained in this Act, the Commissioner may, on an application made in this behalf by a dealer and after having got conducted such enquiry as he deems necessary and after recording his reasons in writing for so doing, reduce or waive, the amount of interest or penalty or both payable by such dealer under this Act, if he is satisfied that (a) the dealer is under financial hardship and is not in position to make full payment of the demand; or (b) to do otherwise would cause genuine hardship to the dealer. (2) Every order made under this section shall be final and shall not be called in question by any civil court or any other authority.

52. Power To Write Off Demand :-

Where a demand against a dealer payable under this Act including the Central Sales Tax Act, 1956 (Central Act No. 74 of 1956) has been outstanding for more than ten years from the date it became due and such demand has been rendered irrecoverable for want of any kind of property for being attached and sold, without prejudice to the provisions of other law or rules providing for writing off of demands, such demand may be written off through an order in writing, in the manner prescribed. (a) by the Assistant Commercial Taxes Officer, if it does not exceed rupees ten thousand; (b) by the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, if it exceed rupees ten thousand but does not exceed rupees twenty five thousand; (c) by the Deputy Commissioner (Administration), if it exceeds rupees twenty five thousand but does not exceed rupees one lac; (d) by the Commissioner, if it exceeds rupees one lac but does not exceed rupees ten lacs; and (e) by the State Government, if it exceeds rupees ten lacs.

53. Refund :-

(1) Where any amount is refundable to a dealer under the provisions of this Act, after having duly verified the fact of deposit of such amount, the assessing authority or the officer authorised by the Commissioner, shall in the prescribed manner refund to such dealer the amount to be refunded either by cash payment or by adjustment against the tax or other sum due in respect of any tax

period. (2) Notwithstanding anything contained in this Act, where a registered dealer files a return and claims refund on account of sales in the course of export outside the territory of India, the assessing authority or officer authorised by the Commissioner may require such dealer to furnish such documents as may be prescribed and after having been satisfied shall within thirty days from the date of such claim, grant the dealer a refund in cash. (3) Where an amount or tax is collected from any person who is not registered under this Act and such amount or tax is not found payable by him, or where an amount in lieu of tax for any works contract is deducted in any manner by an awarder from any bill of payment to a contractor, who is not liable to pay tax under this Act, the amount so collected or deducted shall be refunded in the prescribed manner by the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, in whose territorial jurisdiction such person or contractor ordinarily resides; and where such person or contractor does not reside in the State, then such refund shall be made by such officer as may be directed by the Commissioner. (4) The refund amount under this section shall carry interest with effect from the date of its deposit at such rate as may be notified by the State Government from time to time. (5) Notwithstanding anything contained in this section or in any other law for the time being in force, only the dealer or the person, who has actually suffered the incidence of tax or has paid the amount, can claim a refund and the burden of proving the incidence of tax so suffered or the amount so paid shall be on the dealer or the person claiming the refund. (6) Where tax is collected on any official or personal purchase by Foreign Diplomatic Missions or their Diplomats or by UN Bodies or their Diplomats, it shall be refunded to such person or Mission or Bodies, as the case may be, within thirty days of the receipt of the application, by such officer as may be authorized by the State Government in this behalf by notification. 1 Substituted vide the Rajasthan Finance Act, 2007, for "deposit of such amount by him".

54. Power To Obtain Security Or Withhold Refund In Certain Cases :-

Where an order giving rise to refund is subject matter of an appeal, revision or other proceeding and such appeal, revision or other proceeding is contemplated or pending, and the officer concerned or the assessing authority for reasons to be recorded in writing is of the opinion that the grant of the refund is likely to adversely affect

the State revenue, the said officer or the assessing authority may, with previous approval of the Commissioner, either obtain the security equal to the amount to be refunded to the dealer or the person or withhold the refund till such time as the Commissioner may determine.

CHAPTER 6

INTEREST, PENALTIES, COMPOSITION AND PROSECUTION

55. Interest On Failure To Pay Tax Or Other Sum Payable :-

(1) Where any person or a dealer commits a default in making the payment of any amount of – (a) tax leviable or payable; or (b) any amount of tax, fee, penalty or interest assessed or determined; or (c) any other amount payable by him, within the specified time under the provisions of this Act or the rules made or notification issued thereunder, he shall be liable to pay interest on such amount at such rate, as may be notified by the State Government from time to time, for the period commencing from the day immediately succeeding the date specified for such payment and ending with the day on which such payment is made. (2) Subject to the provisions of sub-section (2) of section 66, interest under sub-section (1) shall be calculated-(a) at the time of assessment under any section or in continuation of such assessment; and (b) on payment including the adjustment of a demand in full. (3) The liability to pay interest under the provisions of this section shall also arise for a period which is less than a month. (4) Where a dealer, registered under this Act, has wrongly availed input tax credit or has been granted an erroneous refund in any manner, such dealer shall be liable to pay interest, at such rate as may be notified by the State Government from time to time, on the amount of wrongly availed credit or the amount of such refund as the case may be and such interest shall be calculated from the first day of the month succeeding the month in which the credit was wrongly availed or the refund was erroneously granted till the day on which such payment is made.

56. Penalty For Not Making Application For Registration :-

Where any person, has, without reasonable cause, failed to make an application to get himself registered as required under the provisions of this Act, within the time specified in the Act or prescribed in the rules, the assessing authority or the authority competent to grant him registration may direct that such person shall pay by way of penalty a sum not exceeding one thousand rupees.

57. Penalty For Failure To Furnish Security Or Additional Security :-

Where a dealer fails to furnish the initial security or the additional security as directed to be furnished under section 15 within the time specified therein, the authority competent to grant him registration or the assessing authority, as the case may be, may direct that such person shall pay by way of penalty a sum not exceeding rupees two thousand and a further penalty of rupees twenty five for every day till the requisite security or additional security is furnished.

58. Penalty For Failure To Furnish Return :-

Where the assessing authority or any other officer not below the rank of Assistant Commercial Taxes Officer as authorised by the Commissioner is satisfied that any dealer has, without reasonable cause, failed to furnish prescribed returns within the time allowed, he may direct that such dealer shall pay by way of penalty- (i) in case the dealer is required to pay tax every month under section 20, a sum equal to rupees ten per day for the period during which the default in furnishing such return continues, but not exceeding in the aggregate twenty percent of the tax so assessed; and (ii) in all other cases, a sum equal to rupees five per day subject to a maximum limit of rupees five hundred, for the period during which the default in furnishing of such return continues.

59. Penalty For Not Maintaining Or Keeping Accounts :-

Where any dealer does not maintain accounts, registers and documents as required under the provisions of sub-sections (1) and (2) of section 71, or does not keep his accounts, registers and documents at a place in accordance with the provisions of subsections (3) and (4) of section 71, the assessing authority or any other officer not below the rank of Assistant Commercial Taxes Officer as authorised by the Commissioner may direct that such person shall pay by way of penalty a sum not exceeding rupees five thousand and in case of continuing default a further penalty of rupees fifty for every day of such continuance.

60. Forfeiture And Penalty For Unauthorised Collection Of Tax :-

(1) Where any person – (a) not being a registered dealer or being a registered dealer not liable to pay tax under this Act, collects any amount by way of tax; or (b) who being a registered dealer, collects any amount by way of tax in excess of the tax payable by

him; or (c) who otherwise collects tax in contravention of any of the provisions of this Act, The assessing authority or any other officer, not below the rank of an Assistant Commercial Taxes Officer authorised by the Commissioner, shall by an order forfeit the amount so collected. (2) Where any person or dealer has collected any amount in the manner specified in sub-section (1), the assessing authority or any other officer not below the rank of an Assistant Commercial Taxes Officer authorised by the Commissioner, may direct such person or dealer to pay, in addition to the amount forfeited under sub-section (1), a penalty equal to double the amount of tax which has been so collected by him.

61. Penalty For Avoidance Or Evasion Of Tax :-

(1) Where any dealer has concealed any particulars from any return furnished by him or has deliberately furnished inaccurate particulars therein or has concealed any transactions of sale or purchase from his accounts registers or documents required to be maintained by him under this Act or has avoided or evaded tax in any other manner, the assessing authority or any officer not below the rank of an Assistant Commercial Taxes Officer as may be authorised by the Commissioner, may direct that such dealer shall pay by way of penalty, in addition to the tax payable by him under this Act, a sum equal to two times of the amount of tax avoidable or evaded. (2) Notwithstanding anything contained in sub-section (1), Where any dealer has availed input tax credit wrongly, the assessing authority or any other officer not below the rank of an Assistant Commercial Taxes Officer as may be authorised by the Commissioner shall reverse such credit of input tax and shall impose on such dealer – (a) in case such credit is availed on the basis of false or forged VAT invoices, a penalty equal to four times of the amount of such wrong credit; and (b) in other cases, a penalty equal to double the amount of such wrong credit.

62. Penalty For Not Furnishing Statistics :-

Where any person or a dealer, has without reasonable cause failed to furnish within the time allowed, statistics or other information required to be furnished in pursuance of any direction given by any officer or authority appointed or constituted under this Act, the assessing authority or any officer not below the rank of an Assistant Commercial Taxes Officer as may be authorised by the Commissioner, may direct that such person or dealer shall pay by way of penalty, a sum not exceeding rupees one thousand.

63. Penalty On Awarders :-

(1) Where an awardee of a works contract, fails to deduct the amount in lieu of tax from the bill of a contractor as prescribed, or after having deducted such amount from such bill does not deposit the same in the prescribed manner and time, he shall be liable to pay tax deducted by him and a penalty for each violation, which may extend up to rupees one thousand in the case of non-deduction, and a penalty at the rate of two percent per month on the amount so deducted but not deposited for the period during which such default continues. (2) The assessing authority of the contractor concerned or any other officer not below the rank of an Assistant Commercial Taxes Officer as may be authorised by the Commissioner, shall be empowered to recover tax and impose penalty under sub-section (1).

64. Penalty For Other Violations :-

Where any person or a dealer – (i) fails to comply with a direction given by any officer or authority appointed or authorised or constituted under this Act; or (ii) violates any of the provisions of this Act or the rules made thereunder for which no specific penalty has been provided elsewhere under this Act or the rules, the assessing authority or any other officer not below the rank of an Assistant Commercial Taxes Officer as authorised by the Commissioner, may direct that such person or dealer shall pay by way of penalty a sum not exceeding rupees two thousand, and in case of a continuing default, a further penalty of rupees twenty five for every day of such continuance.

65. Opportunity Before Imposition Of Penalty :-

No penalty under this Act shall be imposed unless a reasonable opportunity of being heard is afforded to the dealer or the person concerned.

66. Time Limit For Imposition Of Penalty Or Levy Of Interest :-

(1) No order for imposing penalty shall be passed – (a) after expiry of two years from the end of the year in which the relevant assessment or rectification order is passed; and (b) if the assessment or rectification order is subject matter of appeal, revision or other proceeding, after expiry of two years from the end of the year in which the order in appeal, revision or other proceeding is passed. (2)(a) Subject to the provisions of clause (b) of sub-section (1), no order for levy of interest shall be passed – (i)

after expiry of two years from the end of the year in which relevant assessment or rectification order is passed; and (ii) if the assessment or rectification order is the subject matter of appeal, revision or other proceeding, after expiry of two years from the end of the year in which the order in appeal, revision or other proceeding is passed. (b) No order for levy of interest in the case of recovery of demand shall be passed after expiry of two years from the end of the year in which such demand in full is recovered or adjusted or partly recovered and partly adjusted. Explanation.– In computing the period of limitation under this section, the period during which the proceeding for imposition of penalty or levy of interest remains stayed or restrained under the orders of any competent authority or court shall be excluded.

67. Prosecution For Offences :-

(1) Where any person – (a) though not registered under this Act, yet falsely represents that he is a registered dealer at the time of any sale or purchase made by him or at the time of making any statement or declaration before any officer or authority appointed or constituted under this Act; or (b) knowingly prepares or produces false accounts, sales and purchase invoices, VAT invoices, registers or documents; or knowingly furnishes false returns in relation to his business or makes a false disclosure or averment in any statement required to be recorded or in any declaration required to be filed under this Act or the rules or notifications; or (c) fraudulently avoids or evades tax or deliberately conceals his tax liability in any manner; or (d) fails to pay the amount of any demand notice and a period of not less than six months has elapsed since the receipt of the demand notice by him; Explanation. – An offence under this clause shall be deemed to be a continuing offence until full payment is made; or (e) deliberately disregards a notice issued under sections 50 and 91; or (f) prevents or obstructs, in any manner, the competent officer under this Act, to enter, inspect and search the business place or any other place where the goods or the accounts, registers and other documents are believed to be kept, or prevents or obstructs such officer to seize the goods or the accounts, registers and documents; or (g) fails to stop the vehicle or carrier transporting the goods, of which he is the driver or otherwise Incharge, for being inspected in accordance with the provisions of this Act, or prevents or obstructs the inspection, of the goods or the vehicle or the carrier transporting the goods, by the Incharge of a check post or barrier

or other officer empowered in this behalf to discharge his duties by the Commissioner; or (h) Imports into or exports from the State of Rajasthan, any goods showing incorrect or fictitious names or addresses of consignors or consignees or incorrect details of goods or incorrect particulars in vouchers, way bills or goods receipts or other documents accompanying the goods while in movement; or (i) fraudulently avails wrong credit of input tax; or (j) aids or abets any person in the commission of any such offence as aforesaid, on a complaint being made against such person by the assessing authority or any other competent officer after having obtained sanction from the Commissioner, he shall, on conviction by a Judicial Magistrate having jurisdiction, be punishable with simple imprisonment for a term which may extend to six months and with fine not exceeding rupees five thousand, and for the offences covered under clauses (b), (c), (f), (g), and (i) with a minimum sentence of simple imprisonment of three months. (2) Where an offence under this section is committed with regard to a business, every person, who was responsible for the conduct of the business as the time when the offence was committed or who was answerable for a legal lapse in any manner by his action or omission, shall be liable to be proceeded against and punished under this section. (3) Without prejudice to the provisions contained in subsection (2), where an offence under this section is committed by a firm or a company and it is found that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of any partner of the firm or Chairperson-cum-Managing Director, Managing Director, Executive Director or Director of the Company, such partner, Chairperson-Cum-Managing Director, Managing Director, Executive Director or Director, shall be liable to be proceeded against and punished under this section. (4) Any proceedings under this Act including the proceedings of assessment, rectification or recovery, other than the proceedings for imposition of penalty, shall be carried on without prejudice to any prosecution under this section.

68. Composition Of Offences :-

(1) Where a person or a dealer is charged under this Act with the offence of avoidance or evasion of tax in any manner and at any time; he may make an application in the prescribed form and manner to the Deputy Commissioner (Administration) having jurisdiction, admitting his offence and making request therein for composition of the offence in lieu of penalty or prosecution. (2) The

Deputy commissioner (Administration) may, whether or not an assessment order under any section of this Act has been passed, accept from the person who made the application under sub-section (1), by way of composition of the offence in lieu of penalty or prosecution a sum equal to the amount of tax avoided or evaded. (3) Notwithstanding anything contained in sub-sections (1) and (2), on an application by a person admitting the offence committed by him under sub-section (8) of section 75 or under sub-section (6) or (9) or (11) of section 76, the officer 1authorized under sub-section (4) of section 75 or the officers authorized under sub-section (4) of section 76 or the Incharge of the check-post, as the case may be, may accept composition money from such person in lieu of penalty or prosecution, which shall be,-(a) in case of offence committed under sub-section (8) of section 75 or sub-section (6) of section 76, equal to the amount of four times of the tax leviable on the goods involved or twenty five percent of the value of such goods, whichever is less; (b) in case of offence committed by him under subsection (9) of section 76, equal to fifteen percent of the value of the goods; (c) in case of offence committed under sub-section (11) of section 76, equal to twenty five percent of the value of such goods. (4) The composition of any offence in lieu of penalty or prosecution under sub-section (2), shall be without prejudice to the liability of the person or dealer, charged with the offence, to pay the tax with interest so avoided or evaded or wrongly credited by him. (5) On the payment of the amount of composition determined under sub-section (2) and (3), no further proceeding under the provisions of this Act for imposition of penalty or launching of prosecution for the same offence, shall be initiated. (6) Notwithstanding anything contained in section 51, no amount of composition accepted and no amount of interest levied under this section, shall be waived or reduced by the Commissioner. (7) Notwithstanding anything contained in section 82, no appeal shall lie or subsist against an order of composition made under this Act. 1 Substituted with effect from 01.04.2006, by the Rajasthan Value Added Tax (Amendment) Act, 2007, for "empowered under sub-section (4) of section 75 or the officer empowered under sub-section (4) of section 76 or the Uncharge of the check-post".

69. Penalty Or Composition Under This Act Not To Interfere With Punishment Under Other Law :-

Any penalty proceeding under this Act whether pending or completed or any composition of offence in lieu of penalty or

prosecution, shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

70. Investigation Of Offences :-

(1) Subject to such conditions as may be prescribed, the Commissioner may authorize either generally or in respect of a particular case or class of cases, any officer not below the rank of an Assistant Commercial Taxes Officer to investigate all or any of the offences punishable under this Act. (2) Every officer so authorised shall, in the conduct of such investigation, exercise the powers conferred by the Code of Criminal Procedure, 1973 (Central Act No. 2 of 1974) upon the Officer-Incharge of Police Station for the investigation of a cognisable offence.

CHAPTER 7

MAINTENANCE AND KEEPING OF ACCOUNTS

71. Accounts To Be Maintained By A Dealer :-

(1) Every dealer liable to pay tax under this Act shall keep and maintain a true and correct account of his business activities in an intelligible form including the value and quantity of the goods received, manufactured, sold or otherwise disposed of or held in stock by him. However, the State Government may exempt, such class of dealers as may be notified from the provisions of this subsection. (2) Notwithstanding any thing contained in sub-rule (1), the State Government, if deemed proper, may prescribe forms for maintaining accounts of sales and purchase of goods, stock of raw materials used and finished goods produced. (3) The accounts required to be maintained under sub-section (1) shall be kept by the dealer at the place(s) of business as recorded in his certificate of registration, and the stock book as referred to in sub-section (2) shall be kept at the place where manufacturing activity is carried on; however, final accounts, annual statements, registers and documents shall be kept at the principal place of business. (4) Where a dealer has established branches at places in the State other than the principal place of business, the necessary accounts, registers and documents relating to the business activities being carried on at each branch shall, without prejudice to the provisions of sub-section (3), be kept by him at such branch. (5) The accounts, registers and other documents relating to a year, shall be preserved and kept by a dealer for five year excluding the year to which they relate, and this period of five years shall be deemed to have been extended by such time until any pending proceeding referring thereto under this Act is finally disposed of.

72. Registered Dealers To Issue Vat Invoice :-

(1) A registered dealer, other than who opts for payment of tax under sub-section (2) of section 3 or section 5 shall issue for each sale, except the sale of exempted goods, made by him, a VAT invoice in such manner as may be prescribed. (2) Where any dealer, contravenes the provisions of subsection (1), the assessing authority or the officer authorised by the Commissioner may, after giving such dealer a reasonable opportunity of being heard, direct him to pay by way of penalty a sum equal to double the amount of tax leviable on the sale of goods in respect of which an invoice has not been issued.

73. Audit Of Accounts :-

(1) Every registered dealer, other than the dealer who has opted for payment of tax under sub-section (2) of section 3 or under section 5 of the Act, shall if his turnover exceeds rupees one hundred lac] in any year, get his accounts in respect of such year audited by an Accountant within the prescribed period from the end of that year and furnish within the prescribed period the report of such audit in the prescribed form duly signed and verified by such Accountant setting forth such particulars and certificates as may be prescribed. 3[Explanation.- For the purposes of this section "Accountant" means:- (i) a Chartered Accountant within the meaning of the Chartered Accountants Act, 1949 (Central Act No. 38 of 1949); and (ii) a Cost Accountant within the meaning of the Cost and Works Accountants Act, 1959 (Central Act No. 23 of 1959).]

(2) If any dealer liable to get his accounts audited under subsection (1) fails to furnish a copy of such report within the time as aforesaid, the assessing authority or the officer not below the rank of an Assistant Commercial Taxes Officer authorised by the Commissioner may, impose on him, in addition to any tax payable, a sum by way of penalty equal to one tenth percent of the total turnover of that year or rupees one lac, whichever is less. 1. Substituted with effect from 01.04.2006 by the Rajasthan Value Added Tax (Amendment) Act, 2007, for "Every registered dealer". 2. Substituted by the Rajasthan Value Added Tax (Amendment) Act, 2009 vide Notification No : F.2(7)Vidhi/2/2009 Dated 06.02.2009 for the words : - "exceeds rupees forty lacs" 3. Substituted by the Rajasthan Value Added Tax (Amendment) Act, 2009 vide Notification No : F.2(7)Vidhi/2/2009 Dated 06.02.2009 for the following : - "Explanation. – For the purposes of this section "Accountant" mean a Chartered Accountant within the meaning of

the Chartered Accountants Act, 1949 (Act No. 38 of 1949)."

74. Dealer To Declare The Name Of His Business Manager :-

Every dealer, who is liable to pay tax, shall furnish a declaration within such time and in such manner as may be prescribed, stating the name of the person or persons to be manager or managers of his business for the purposes of this Act and also the name or names of person or persons authorised to receive notice and other documents under this Act on behalf of the dealer and such service on such person shall be binding on the dealer.

CHAPTER 8

INSPECTION, SEARCH, SEIZURE AND ANTI-EVASION PROVISIONS

75. Power Of Entry, Inspection And Seizure Of Accounts And Goods :-

(1) An assessing authority or any officer not below the rank of Junior Commercial Taxes Officer authorised by the Commissioner in this behalf with such conditions and restrictions as may be specified by the Commissioner, shall have the power-(a) to inspect or survey the place of business of a dealer or any other place where it is believed by such authority or officer that business is being done or accounts are being kept by such dealer; (b) to direct such dealer to produce accounts, registers and documents relating to his business activities for examination; (c) to inspect the goods in the possession of the dealer or in the possession of anybody else on behalf of such dealer, wherever such goods are placed; (d) to make search of such place including the search of the person found there, where concealment of facts relating to business is suspected; (e) to break open the door of any premises or to break open any almirah, box, receptacle in which any goods, accounts, registers or documents of the dealer are suspected to be concealed, where access to such premises, almirah, box or receptacle is denied; (f) to record the statement of the dealer or his manager, agent or servant or to take extracts from any record and to put identification marks on accounts, registers or documents and on any door, almirah, box or receptacle. Explanation.- There shall be a presumption in respect of goods, accounts, registers or documents, which are found at any place of business of a dealer during any inspection or search, that they relate to his business unless the contrary is proved by him. (2) The power under clauses (d) and (e) of sub-section (1) shall be exercised by the Junior Commercial Taxes Officer in the presence of an authority not below the rank of Assistant Commercial Taxes Officer. (3) Where any accounts, registers or documents are

produced before any assessing authority or any officer not below the rank of Assistant Commercial Taxes Officer in any proceeding under this Act, such authority or officer may, for reasons to be recorded in writing, impound and retain them in its custody for a period not exceeding six months, and shall give the dealer or any other person who has produced, such accounts, registers or documents a receipt of the same. The dealer may obtain copy of such accounts, registers or documents on payment of copying fee as may be prescribed. However, such copy may not be given unless the dealer produces the remaining accounts, statements, registers and documents required to be maintained under the provisions of this Act or the rules made thereunder: (4) Where at the time of inspection, the assessing authority or any officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner in this behalf has reason to suspect that the dealer is attempting to avoid or evade tax or is concealing his tax liability in any manner, it may, for reasons to be recorded in writing, seize such accounts, registers or documents of the dealer as it may consider necessary and shall give the dealer or any other person from whose custody such accounts, registers or documents are seized a receipt for the same, and may retain the same in its custody for examination, enquiry, prosecution or other legal action for a period not exceeding six months. The dealer may obtain copy of the seized record on payment of copying fee as may be prescribed. However, such copy may not be given unless the dealer produces the remaining accounts, statements, registers and documents required to be maintained under the provisions of this Act or the rules made thereunder. (5) The accounts, registers or documents impounded under sub-section (3) or seized under sub-section (4) may be retained even beyond a period of six months and up to a maximum period of two years from the date of impounding or seizure, as the case may be, by such authority or officer, after having obtained permission in writing of the Commissioner or the Deputy commissioner (Administration) authorised by the Commissioner. (6) The assessing authority or any other officer not below the rank of Assistant Commercial Taxes Officer authorised by the commissioner under sub-section (4) may seize any goods liable to tax, which are found in the possession of a dealer or in the possession of anybody else on behalf of such dealer and which are not accounted for in his accounts, registers or documents maintained in the course of his business; and a list of goods so seized shall be prepared by such authority or officer and a

copy thereof shall be given to the dealer or any other person from whose custody such goods are seized. (7) Where it is not feasible to seize the accounts, registers or documents under sub-section (4) or the goods under subsection (6), the assessing authority or the officer concerned may serve on the owner or the person who is in immediate possession or control thereof an order that he shall not remove, part with or otherwise deal with them except with the previous permission of such authority or officer, which may, after serving such order, take such steps as may be deemed necessary under the circumstances. (8) The assessing authority or the officer referred to in subsection (6) may, after having given the dealer an opportunity of being heard and after having held such further enquiry as it may consider fit, impose on him, for the possession of goods not accounted for, whether seized or not under sub-section (6), a penalty equal to the amount of five times of the tax leviable on such goods or thirty percent of the value of such goods, whichever is less, and such authority or officer may release the goods, if seized, on payment of the penalty imposed or on furnishing such security for the payment thereof as it may consider necessary. (9) The assessing authority or other officer as referred to in sub-section (6) may require any person,-(a) Who transports or holds in custody any goods of a dealer, to give any information in his possession in respect of such goods or to allow inspection thereof, as the case may be; and (b) who maintains or has in his possession any accounts, registers or documents relating to the business of a dealer, to produce such accounts, registers or documents for inspection.

76. Establishment Of Check-Post Or Barrier And Inspection Of Goods While In Movement :-

(1) The Commissioner may, with a view to prevent or check avoidance or evasion of tax, by notification in the Official Gazette, direct the setting up of a check-post or the erection of barrier or both, at such places as may be specified in the notification, and every officer or official who exercises his powers and discharges his duties at such check-post or barrier by way of inspection of documents produced and goods being moved shall be its Incharge. (2) The owner or a person duly authorised by such owner or the driver or the person Incharge of a vehicle or carrier or of goods in movement shall-(a) stop the vehicle or carrier at every check post or barrier, and while entering and leaving the limits of the State bring and stop the vehicle at the nearest check post or barrier, set-

up under subsection (1); (b) carry with him a goods vehicle record including "challans" and "bilties", invoices, prescribed declaration forms and bills of sale or dispatch memos; (c) produce all the documents including prescribed declaration forms relating to the goods before the Incharge of the check-post or barrier; (d) furnish all the information in his possession relating to the goods; and (e) allow the inspection of the goods by the incharge of the check-post or barrier or any other person authorised by such Incharge.

Explanation.- For the purpose of this Chapter goods in movement shall mean- (i) the goods which are in the possession or control of a transporting agency or person or other such bailee; (ii) the goods which are being carried in a vehicle or carrier belonging to the owner of such goods; and (iii) the goods which are being carried by a person.

(3) The State Government may require by notification that the documents required to be furnished under sub-section (2), shall be furnished by means of such electronic devices, and be accompanied by such processing fee, as may be prescribed.

(4) Where any goods are in movement within the territory of the State of Rajasthan, the assessing authority or an officer authorized by the Commissioner, in this behalf may stop the vehicle or the carrier or the person carrying such goods, for inspection, at any place within his jurisdiction and the provisions of sub-section (2) shall mutatis mutandis apply.

(5) Where any goods in movement, other than exempted goods, are without documents, or are not supported by documents as referred to in sub-section (2), or documents produced appears to be false or forged, the Incharge of the check post or barrier or 1the officer authorised under sub-section (4), may-(a) direct the owner or a person duly authorised by such owner or the driver or the person Incharge of the vehicle or carrier or of the goods not to part with the goods in any manner including by re-transporting or re-booking, till a verification is done or an enquiry is made, which shall not take more than seven days; (b) seize the goods for reasons to be recorded in writing and shall give a receipt of the goods to the person from whose possession or control they are seized; (c) release the goods seized under clause (b) to the owner of the goods or to a person duly authorised by such owner, during the course of the proceeding, if adequate security of the amount equal to the estimated value of the goods is furnished.

(6) The Incharge of the check-post or barrier or 2the officer authorised under sub-section (4) after having given the owner of the goods or person duly authorised in writing by such owner or person Incharge of the goods, a reasonable opportunity of

being heard and after having held such enquiry as he may deem fit, shall impose on him for possession or movement of goods, whether seized or not, in violation of the provisions of 3clause (b) of sub-section (2) or for submission of false or forged documents or declaration, a penalty equal to thirty percent of the value of such goods. (7) During the pendency of the proceeding under sub-section (6), if any person appears before the Incharge of the check-post or barrier or 4the officer authorised under subsection (4) and prays for being impleaded as a party to the case on the ground of involvement of his interest therein, the said Incharge or the officer on being satisfied may permit him to be impleaded as a party to the case; (8) The Incharge of the check-post or barrier or 1the officer authorised under sub-section (4) may release the goods to the owner of the goods or to a person duly authorised by such owner, if seized and not already released under clause (b) of sub-section (5), on payment of the penalty imposed under sub-section (6) or on furnishing such security for the payment thereof, as such Incharge or officer may consider necessary. (9) Where the owner or a person duly authorised by such owner or the driver or the person Incharge of the vehicle or the carrier is found guilty for violation of the provisions of sub-section (2), the Incharge of the check-post or barrier or 2the officer authorised under subsection (4) may detain such vehicle or carrier and after affording an opportunity of being heard to such owner, driver or person, may impose a penalty equal to thirty per cent of the value of such goods. (10) The Incharge of the check-post or barrier or 3the officer authorised under sub-section (4) may release the vehicle or the carrier on the payment of the amount of penalty imposed under sub-section (9) or on furnishing such security as may be directed by such Incharge or officer. (11) Notwithstanding anything contained in this section, where the driver or the person incharge of the vehicle or the carrier abstains from bringing or stopping the vehicle or carrier at the nearest check-post as provided under clause (a) of sub-section (2), the in-charge of the check-post or 4the officer authorised under sub-section (4) may 1 to 4 Substitute with effect from 01.04.2006 for "the officer empowered" vide the Rajasthan Value Added Tax (Amended) Act, 2007 detain such vehicle or carrier and, after affording an opportunity of being heard to the owner or a person duly authorized by such owner or the driver or the person in-charge of the vehicle or carrier, may impose a penalty equal to fifty percent of the value of such goods. (12) 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 false or forged documents, besides imposing the penalty under sub-section (6), 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. (13) 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 (12). 1 Substituted with effect from 01.04.2006 by the Rajasthan Value Added Tax (Amendment) Act, 2007, for "the officer empowered" occurring wherever in this section. 2 Substituted with effect from 01.04.2006 for "the officer empowered" vide the Rajasthan Value Added Tax (Amendment) Act, 2007 3 Substituted with effect from 27.12.2006 by the Rajasthan Value Added Tax (Amendment) Act, 2007, for "clause (a) of sub-section (2)". 4 Substituted with effect from 01.04.2006 for "the officer empowered" vide the Rajasthan Value Added Tax (Amendment) Act, 2007 and thereafter, all the provisions of this section shall mutatis mutandis apply to him. 5 Substituted with effect from 01.04.2006 by the Rajasthan Value Added Tax (Amendment) Act, 2007, for "sub-section (11)".

77. Establishment Of Check-Post On Contract Basis :-

1(1) Where the Commissioner is of the opinion that without establishing a Departmental Check-post, it is in the public interest to collect tax on contract basis in respect of all kinds of building stones, marble and granite in all their forms, gitti, bazari, all other goods specified under clause (8) of section 2 and livestock at a particular check-post or for a specified area, he may, through a contract, permit a contractor to collect such tax at such check-post for such area, at the rates as may be notified under the Act from time to time, in the manner and on such terms and conditions as may be prescribed, for a period not exceeding two years at a time. Explanation.- For the purposes of this section any transaction involving buying, supplying, distributing, carrying or otherwise disposal of the goods or the livestock referred to above, shall be construed to be sale. (2) A contractor covered by sub-section (1), shall deposit the entire amount of tax collected subject to revision on account of any increase or decrease in the rate of tax or grant of exemption from tax, in such manner and within such time as may be prescribed, and all the provisions of this Act including the

provisions of recovery and interest shall, so far as may be, apply to such contractor. (3) Where the period of a contract entered into sub-section (1) expires and no further contract is awarded, the same contract may be extended by the Commissioner, for a further period of three months or up to the date of the award of the next contract, whichever is earlier, and the extended period shall be governed by the terms and conditions of the original contract. (4) The contractor shall not collect tax on the goods under sub-section (1) exceeding the amount of tax leviable thereon under the provisions of the Act. (5) Where a contractor violates the provisions of sub-section (4), the Commissioner or any officer not below the rank of Assistant Commercial Taxes Officer authorized by the Commissioner, shall, after affording an opportunity of being heard, direct that such contractor shall pay by way of penalty, in addition to the amount of excess tax collected, a sum equal to double the amount of excess tax collected by him or any other person on his behalf. (6) Where a contractor violates any of the terms or conditions of the contract, the Commissioner may after affording opportunity of being heard and recording reasons in writing, terminate the contract at any time and shall be empowered to recover the full amount of tax as stipulated under the contract from such contractor, as if such amount was a demand of tax under the Act. 1 Substituted by the Rajasthan Finance Act, 2007 for "Where the State Government is of the opinion that without establishing a Departmental Check-post, it is in the public interest to collect tax on contract basis in respect of all kinds of building stones, marble and granite in all their forms, gitti, bazari, all other goods specified under clause (8) of section 2 and livestock at a particular check-post or for a specified area, it may direct the Commissioner to collect such tax through a contract at such check-post or for such area, at the rates as may be notified under the Act from time to time in the manner and on such terms and conditions as may be prescribed, for a period not exceeding two years at a time."

78. Transit Of Goods By Road Through The State And Issue Of Transit Pass :-

(1) Where a vehicle or carrier coming from any place outside the State and bound for any place outside the State and carrying any goods bound for any place outside the State, passes through the State, the owner, the driver or the person incharge of such vehicle or carrier or goods shall obtain in such manner and on payment of such fee, as may be prescribed, a transit pass for such goods from

the Incharge of the first check-post or barrier after his entry into the State and deliver it to the Incharge of the last check-post or barrier before his exit from the State. (2) In case of Trans-shipment of goods being transported under sub-section (1) the owner or driver or person incharge of such vehicle or carrier of such goods shall furnish such information to such authority and in such manner as may be prescribed. (3) Where such owner, driver or person incharge fails to deliver such transit pass in respect of any goods in accordance with the provisions of sub-section (1) or is found to have suppressed or given false particulars of any consignment of goods in his application for issue of transit pass, it shall be presumed that such goods have been sold within the State by the owner, the driver or the person incharge of the vehicle or the carrier or the goods and the Incharge of the check-post or barrier from where such transit pass was issued or an officer not below the rank of Assistant Commercial Taxes Officer authorised by the Commissioner, after having afforded an opportunity of being heard to such owner, driver or person incharge shall make an order that notwithstanding anything contained in this Act, such owner, driver or person incharge shall pay tax on such sale together with the penalty equal to double the amount such tax. (4) The system of transit pass as provided in sub-sections (1) and (3) shall come into force from such date and at such check-post or barrier as may be notified by the Commissioner from time to time.

79. Import Of Goods Into The State Or Export Of Goods Outside The State :-

(1) Any registered dealer or any other person, who intends to import or bring any goods, or otherwise receives within the State of Rajasthan goods as may be notified by the State Government from outside the State, for sale, use, consumption or for other disposal in the State, shall, unless otherwise prescribed, obtain a prescribed declaration form from the prescribed authority, and shall cause it to be carried with the goods as part of the documents specified in sub-section (2) of section 76 and produce along with other documents before the Incharge of the entry check-post or barrier of the State or any other officer authorised by the Commissioner in this behalf. (2) Any registered dealer or any other person by whom any goods taxable within the State of Rajasthan are dispatched from within the State to a place outside the State either in the course of inter-State trade or commerce or for sale outside the State, such registered dealer or other person shall, unless otherwise

prescribed, furnish or cause to be furnished a prescribed declaration form obtained from the prescribed authority as part of the documents specified in sub-section (2) of section 76, before the Incharge of the exit check-post or barrier of the State or any other officer authorised by the Commissioner in this behalf. (3) The State Government may require by notification that the declaration forms required to be furnished under subsections (1) and (2) shall be furnished by means of such electronic devices, as may be prescribed.

80. Liability To Obtain Certificate And Furnish Information By Certain Agents :-

(1) A clearing or forwarding agent who in the course of his business renders his service for booking or taking delivery of any consignment of goods liable to tax or handles any document of title relating to goods liable to tax, shall obtain a certificate from the Assistant Commissioner or the Commercial Taxes officer, as the case may be, in whose territorial jurisdiction he conducts his business, in such form and manner and subject to such conditions as may be prescribed. (2) Every such clearing or forwarding agent shall furnish to the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, such particulars and information in such form and manner as may be prescribed. (3) Where any clearing or forwarding agent violates any of the provisions of sub-section (1) or sub-section (2), the Assistant Commissioner or the Commercial Taxes Officer, as the case may be, may after affording a reasonable opportunity of being heard, direct him to pay an amount by way of penalty;- (a) in case of violation of provisions of sub-section (1), not more than Rs. 2000/- and not less than Rs. 1000/-; and (b) in case of violation of provisions of sub-section (2), equal to the amount of tax leviable at the full rate on the value of the goods in respect of which violation has been made.

81. Special Provisions Relating To Under-Billing :-

(1) Where the assessing authority or an officer not below the rank of an Assistant Commercial Taxes Officer authorized by the Commissioner in this behalf, has reason to believe that the value of the goods shown in the sale or purchase bill, invoice or VAT invoice is less than the fair market price of such goods, he may seize the goods and shall conduct an enquiry to determine the actual market price of such goods and where, after such enquiry, he is satisfied that the price shown in the sale or purchase bill, invoice or VAT invoice is less than the market price, he may, after seeking

approval of the concerned Deputy Commissioner (Administration), proceed to realize the amount of tax to be paid as per such approved market price of the goods, in addition to the tax already paid in respect of such goods, along with a penalty equal to the additional amount of tax so levied, from the owner or Incharge of such goods. (2) In case the owner or Incharge of such goods fails to deposit such amount within the specified time, the goods-so-seized shall be sold by auction and the additional amount as determined under sub-section (1), along with the expenses of auction, shall be realized out of such sale proceeds by the assessing authority or the said authorized officer. (3) The owner or Incharge of the goods shall be afforded a reasonable opportunity of being heard before initiating action under sub-section(1) or (2).

CHAPTER 9

APPEALS AND REVISIONS

82. Appeal To The Appellate Authority :-

(1) Subject to the provisions of section 86, an appeal against any order of an Assistant Commissioner, a Commercial Taxes Officer, an Assistant Commercial Taxes Officer or Junior Commercial Taxes Officer or Incharge of a check-post or barrier shall lie to the appellate authority. (2) The appeal shall be presented within sixty days of the date on which the order sought to be appealed against is communicated; but the appellate authority may admit an appeal even after the said period of sixty days if it is satisfied that the appellant had sufficient cause for not preferring the appeal within the said period. (3) Notwithstanding anything contained in sub-section (4) of section 38, no appeal under this section shall be entertained unless it is accompanied by a satisfactory proof of the payment of tax and other amounts admitted by the appellant to be due from him or of such installment thereof as might have become payable and in case of an appeal from an ex-parte assessment order, five percent of, and in other cases ten percent of the remaining demand over and above the admitted tax or other amounts. (4) Notwithstanding that an appeal has been preferred to the appellate authority, the tax or any other sum shall, subject to the provisions contained in sub-sections (4) and (5) of section 38, be paid in accordance with the order against which appeal has been preferred. (5) The appeal shall be in the prescribed form and shall be verified in the prescribed manner. (6) The following shall have the right to be heard at the hearing of the appeal, - (a) the appellant, either in person or by the authorised representative; (b)

the authority or officer against whose order the appeal has been preferred either in person or by a representative. (7) The appellate authority may, before disposing of any appeal make such further enquiry as it thinks fit, or may direct the assessing authority or the officer against whose order appeal has been preferred to make further enquiry and report the result of the same to the appellate authority and in disposing of the appeal the said authority may, - (a) in the case of an order of assessment, interest or penalty,- (i) confirm, enhance, reduce or annul the assessment, interest or penalty; or (ii) set aside the order of assessment, interest or penalty and direct the assessing authority to pass fresh order after such further enquiry as may be directed; and (b) in the case of any other order, confirm, cancel, vary or remand such order. (8) The appellate authority shall send a copy of the order passed by it to the appellant, the assessing authority or such authority against whose order the appeal has been preferred, the Deputy Commissioner (Administration) concerned and the Commissioner.

83. Appeal To The Tax Board :-

(1) An appeal shall lie to the Tax Board against – (a) an order passed by the Commissioner under sub-section (2) of section 26, section 36, section 77 or section 85; (b) an order passed under the Act by the Deputy Commissioner (Administration); (c) an order passed by an appellate authority; and (d) an order of the State Level Screening Committee or the District Level Screening Committee passed under the Incentive, Exemption or Deferment Schemes notified under section 8 or under sub-section (3) of section 20 of the Act. (2) Any person aggrieved by any order referred to in sub-section (1), may file an appeal before the Tax Board within ninety days of the date on which the order sought to be appealed against is communicated to him in writing. (3) Notwithstanding anything contained in sub-section (2), the Commissioner or a Deputy Commissioner (Administration) authorised specially or generally by the Commissioner may, if aggrieved by any order referred to in sub-section (1), direct any officer or Incharge of check-post or barrier to file an appeal before the Tax Board and such officer or Incharge shall file such appeal under his signatures within one hundred and eighty days of the date on which the order sought to be appealed against is communicated in writing to the Commissioner or the Deputy Commissioner (Administration). (4) The respondent may, on receipt of notice that an appeal against an order referred to in sub-section

(1) has been preferred by the appellant, notwithstanding that he may not have appealed against such order, within one hundred and twenty days in the case of an officer of the Commercial Taxes Department and within sixty days in the case of a dealer, of receipt of the notice, file a memorandum of cross-objections verified in the prescribed manner, against any part of the said referred order and such memorandum shall be disposed of by the Tax Board as if it were an appeal within the time specified in sub-section (2) or (3). (5) The Tax Board may admit an appeal or permit the filing of memorandum of cross-objections after the expiry of the limitation provided in sub-section (2), (3) and (4), if it is satisfied that there was sufficient cause for not presenting the same within that limitation. (6) An appeal to the Tax Board shall be made in the prescribed form and shall be verified in the prescribed manner. (7) The Tax Board, during the pendency of an appeal before it, shall not stay any proceeding but it may, on an application in writing from the dealer, stay the recovery of the disputed amount of tax or any other sum or any part thereof on the condition of furnishing adequate security to the satisfaction of the assessing authority or the officer authorised by the Commissioner in this behalf; and the amount found ultimately due shall be subject to interest from the date it became first due, in accordance with the provisions of this Act. (8) Notwithstanding that an appeal against an order has been preferred to the Tax Board, the tax or any other sum shall be paid in accordance with the order against which appeal has been preferred, unless recovery of such tax or any other sum has been stayed by the Tax Board. (9) The Tax Board shall, with the previous sanction of the State Government, make, by notification in the Official Gazette, regulations consistent with the provisions of this Act and the rules made there under for regulating its own procedure and the procedure of the benches thereof in all matters arising out of the exercise of its powers or the discharge of its functions; however, until the regulations are made, the Tax Board shall, subject to the provisions of this Act and the rules made there under, have power to regulate its own procedure and the procedure of the benches thereof in all matters arising out of the exercise of its powers and discharge of its functions. (10) The Tax Board shall, after giving both the parties to the appeal an opportunity of being heard, pass such order thereon as it thinks fit and send a copy thereof to the appellant, the assessing authority, the authority whose order was appealed against and the Commissioner. 1 Deleted "clause (a), (b) and (c) of" vide the Rajasthan Finance Act,

2007. 2 Deleted "clause (a), (b) and (c) of" vide the Rajasthan Finance Act, 2007.

84. Revision To The High Court :-

(1) Any dealer aggrieved by an order passed by the Tax Board under sub-section (10) of section 83 or under sub-section (1) of section 33, may, within ninety days from the date of service of such order, apply to the High Court in the prescribed form accompanied by the prescribed fee, for revision of such order on the ground that it involves a question of law. (2) The Commissioner may, if he feels aggrieved by any order passed by the Tax Board under sub-section (10) of section 83, or under sub-section (1) of section 33, direct any officer or Incharge of a check-post or barrier to apply to the High Court for revision of such order on the ground that it involves a question of law; and such officer or Incharge of a check-post or barrier shall make the application to the High Court within one hundred and eighty days of the date on which the order sought to be revised is communicated in writing to the Commissioner. (3) The application for revision under sub-section (1) or subsection (2) shall State the question of law involved in the order sought to be revised, and the High Court may formulate the question of law in any form or allow any other question of law to be raised. (4) The High Court shall after hearing the parties to the revision, decide the question of law Stated to it or formulated by it, and shall thereupon pass such order as is necessary to dispose of the case.

85. Revision By The Commissioner :-

(1) The Commissioner may suo motu or otherwise, call for and examine the record of any proceeding under this Act, and if he considers that any order passed therein by Assistant Commissioner, Commercial Taxes Officer, Assistant Commercial Taxes Officer or Junior Commercial Taxes Officer or Incharge of a check-post or barrier is either erroneous, or prejudicial to the interest of the State revenue, he may, after having made or after having caused to be made such enquiry as he considers necessary, and after having given to the dealer a reasonable opportunity of being heard, pass such order or issue such direction as he deems proper under the circumstances of the case. (2) No order or direction under sub-section (1) shall be passed or issued by the Commissioner if a period of five years has already elapsed from the date on which the order sought to be revised was passed.

86. No Appeal Or Revision In Certain Cases :-

Notwithstanding anything contained in section 82, 83 and 84, no appeal or revision shall lie against, - (a) a notice or summons issued under this Act for the purpose of assessment or for any other purpose including for recording statements; or (b) a direction to maintain certain accounts or furnish certain information, statement, statistics or return; or (c) an order for impounding, seizure or retention of accounts, registers of documents; or (d) an interim order passed in assessment or other proceeding, subject however, it will be open to the party aggrieved to challenge such interim order in any appeal or revision preferred against the final order; (e) any guide-lines formulated, instruction issued, directions given or orders passed by the Commissioner under section 91.

CHAPTER 10

OFFICERS, POWERS AND IMMUNITIES

87. Persons Appointed Under This Act To Be Public Servants

:-

All the officers and officials, with whatever designation appointed or posted to discharge a duty under this Act, including the members of the Tax Board shall be deemed to be public servants within the meaning of section 21 of the Indian penal Code (Central Act XLV of 1860).

88. Constitution Of The Rajasthan Tax Board :-

(1) The State Government shall constitute the Rajasthan Tax Board for the State consisting of a 1Chairperson and as many members as it thinks fit, to exercise the powers and to discharge the duties conferred on the said Tax Board by this Act or any other law. (2) The Tax Board shall, subject to any direction given by the State Government, sit at such place or places as it may deem fit. (3) The State Government shall prescribe the qualifications of persons who shall be eligible for appointment as 2Chairperson and member of the Tax Board, the method of their selection for appointment and conditions of their service. (4) The constitution of the Tax Board shall not be deemed to be invalid if any vacancy occurs or continues on account of death, resignation, retirement, transfer, expiry or termination of the appointment, or due to temporary absence of the 3Chairperson or of any member. 1 Substituted by the Rajasthan Finance Act, 2007 for "Chairman". 2 Substituted by the Rajasthan Finance Act, 2007 for "Chairman". 3 Substituted by the Rajasthan Finance Act, 2007 for "Chairman".

89. Indemnity :-

No suit, prosecution or other legal proceeding shall lie against any officer or official of the State Government for anything which is done or intended to be done under this Act or the rules made there under in good faith.

90. Bar To Proceedings Except As Provided In This Act :-

No assessment made and no order passed by any officer appointed or authority constituted under this Act, shall be called into question, excepts as provided in this Act.

91. General Powers Of The Commissioner :-

(1) Subject to the provisions of this Act and the rules made there under, the Commissioner shall be empowered to formulate guidelines or issue administrative instructions, in particular or in general, for carrying out the purposes of this Act and the rules. (2) For the purposes of official use, the Commissioner may, by notice in any newspaper, or in such other manner as he deems proper, call upon all dealers or any class of dealers or persons to furnish such information, statement or return as may be specified in the notice issued in this behalf.

92. Power To Enforce Evidence :-

Any officer not below the rank of Assistant Commercial Taxes Officer or the appellate authority or the Tax Board, while exercising powers or discharging duties under any of the provisions of this Act, shall have the same powers as are vested in a court under the Code of Civil Procedure, 1908 (Central Act No. V of 1908) when trying a suit, in respect of the following matters arising in any proceeding under this Act namely:-(a) enforcing the attendance of any person and examining him on oath or affirmation; (b) compelling the production of documents; and (c) issuing commission for examination of witness, and the proceeding before the said officer or authority shall be deemed to be a judicial proceeding within the meaning of sections 193, 196 and 228 of the Indian Penal Code (Central Act XLV of 1860).

93. Power To Seek Assistance From Police Officer Or Other Officer :-

An officer or official exercising the powers under this Act, may take the assistance of any police officer or other officer of the Government, and upon such request for assistance being made, the police officer or such other officer shall render necessary help in accordance with law.

94. Disclosure Of Information Relating To A Dealer :-

(1) Where any information about the registration, returns and assessment or matters incidental thereto, of a dealer is required-(a) by a court in connection with any proceeding before it; or (b) by a police officer in connection with any investigation of a case; or (c) by any Government department for any official purpose. the assessing authority or any other officer may furnish the information under his possession to such court, police officer or Government department. (2) Where any information as referred to in sub-section (1) is required by a person other than a court, a police officer or a Government department, such person shall make an application to the Commissioner in the prescribed manner and on payment of a prescribed fee, and the Commissioner may after he is satisfied that there are no considerations justifying its refusal, furnish or cause to be furnished the information to the applicant.

95. Automation :-

(1) The State Government may, by notification in official Gazette, provide that the provisions contained in the Information Technology Act, 2000 and the Rules made and directions given thereunder, including the provisions relating to digital signatures, electronic governance, attribution, acknowledgement and dispatch of electronic records, secure electronic records and secure digital signatures and digital signature certificates as are specified in the said notification, shall, in so far as they may, as far as feasible, apply to the procedures under this Act. (2) Where any notice, communication or intimation is prepared on any automated data processing system and is properly served on any dealer or person, then the said notice, communication or intimation shall not be required to be personally signed by any officer or person and the said notice, communication or intimation shall not be deemed to be invalid only on the ground that it is not personally signed by any such officer.

CHAPTER 11

MISCELLANEOUS PROVISIONS

96. Constitution Of Tax Settlement Board :-

(1) Notwithstanding anything contained in this Act, the State Government may, by notification in the Official Gazette, constitute a Tax Settlement Board consisting of 1Chairperson and such other members, as it may deem fit, to resolve such disputes, as may be prescribed, relating to outstanding demand of tax, or arrears of tax, interest or penalty payable under this Act; and such Board shall

undertake to resolve the dispute whenever so requested by the dealer or person concerned. (2) The Tax Settlement Board shall have such powers and follow such procedure as may be prescribed. (3) The order of settlement passed by the Tax Settlement board shall be final and shall not be called in question in any Civil Court or any other authority. 1 Substituted by the Rajasthan Finance Act, 2007. for "Chairman".

97. Court Fees Payable Under This Act :-

(1) Notwithstanding anything contained in any other law for the time being in force, all applications, appeals and other proceedings under this Act shall require court fee stamps of such value as may be prescribed. (2) The State Government shall be exempted from court fee leviable under this Act and the rules made thereunder.

98. Power To Remove Difficulties :-

(1) Where any difficulty arises in giving effect to the provisions of this Act, the State Government may, by notification make such orders not inconsistent with this Act, as may appear to be necessary or expedient for removing the difficulty. (2) No order under sub-section (1) shall be made after the expiration of three years from the date of commencement of this Act. (3) Every order made under sub-section (1) shall be laid before the House of the State Legislature.

99. Power To Make Rules :-

(1) The State Government may by notification in the Official Gazette, make rules for carrying out the purposes of this Act. (2) All rules made under this Act, shall be laid, as soon as may be after they are so made, before the House of the State legislature, while it is in session, for a period of not less than fourteen days which may be comprised in one session or in two successive sessions and if before the expiry of the sessions in which they are so laid or in the session immediately following the House of the State Legislature makes any modification in any of such rules or resolves that any such rules should not be made, such rules shall thereafter have effect only in such modified form or be of no effect, as the case may be, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done thereunder.

100. Repeal And Savings :-

(1) The Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995) shall stand repealed on and from the date of the commencement of this

Act and the provisions of the Rajasthan General Clauses Act, 11955 (Act No. 8 of 1955) shall apply to such repeal. (2) Without prejudice to the generality of sub-section (1)- (a) anything done or any action taken including any appointment, notification, notice, order, rule or form made or issued, authorities or powers conferred, processes issued under the repealed Act shall be deemed to have been done or taken or issued under the provisions of this Act in so far as the same is not inconsistent with the provisions of this Act or rules made there under and shall continue to be in force accordingly unless and until superseded by any thing done or action taken under this Act. (b) any authorities or Board constituted under the repealed Act shall be deemed to have been constituted under the provisions of this Act. (c) the modified limitations or the newly introduced limitations provided in this Act shall apply prospectively and all events occurred and all issues arose prior to the date of commencement of this Act, shall be governed by the limitations provided or the provisions contained in the repealed Act. 1 Substituted by the Rajasthan Finance Act, 2007, for "1995".

SCHEDULE 1

SCHEDULE I

(See sub-section (1) of section 8)		
GOODS EXEMPT FROM TAX		
S. No.	Description of Goods	Conditions, if any
1	2	3
1.	Agricultural implements manually operated or animal driven or tractor or power driven, spare parts and accessories thereof, namely; (a) Ordinary Agricultural implements: 1. Hand Hoe (Khurpa or Khurpi); 2. Spade; 3. Gandasa; 4. Pick i.e. khudali; 5. Axe; 6. Khanta; 7. Belcha; 8. Patela; 9. Hand-driven chaff cutters and their parts (except bolts, nuts and springs); 10. Sickle; 11. Beguri; 12. Hand-wheel hoe; 13. Horticultural tools like budding, grafting knife, secateur, pruning shear or hook, hedge shear; sprinkler, rake; 14. Sprayer, duster and sprayer-cum-duster; 15. Soil injector; 16. Jandra; 17. Wheel barrow; 18. Winnowing fan or winnower; 19. Dibbler; 20.	
	Puddler; 21. Fertilizer seed broadcaster; 22. Maize Sheller; 23. Groundnut decorticator; 24. Manure or seed screen; 25. Flame gun; 26. Seed grader; 27. Tasla includes Ghamela, Tagari and Parat, made of ferrous metal; 127A. Crowbar (sabbal); 28. Tangli; 229. Sprayer including their parts and	

	<p>accessories;³³⁰ 30. Parts and accessories specific to sprinkler system and drip system including pipes which are used exclusively for sprinkler and drip system (but not used for ordinary works as carriage pipes).</p> <p>(b) Animal driven agricultural implements:</p> <p>1. Plough including disc-plough; 2. Teeth of the plough; 3. Harrow; 4. Cultivator; 5. Seed drill, fertilizer drill, seed-cum-fertilizer drill; 6. Tiller with or without seeding attachment; 7. Land-leveller or scoop; 8. Chaff cutters and their parts (except bolts, nuts and springs); 9. Axles and rims of animal-driven vehicles; 10. Persian wheel and spare parts; 11. Roller; 12. Yoke; 13. Planter; 14. Plank or float; 15. Ridger; 16. Ditcher; 17. Bund former; 18. Thrasher or palla; 19. Transplanter; 20. Reaper; 21. Mower; 22. Sugar cane crusher; 23. Cane juice boiling pan and grating; 24. Cart.</p> <p>(c) Tractor or power driven Agricultural Implements: 1. Thrasher 2. Chaff Cutters and their parts (except bolts, nuts and springs) 3. Winnowing 4. Disc Plough 5. Cultivator 6. Harrow 7. Tillers with or without seeding attachments 8. Seed drills 9. Land levelers. 10. trolley of tractor.</p>	
2.	Aids and implements used by handicapped persons/ Artificial Hearing Aids, Artificial Limbs, Audiometer, Braille writer, Braille Typewriter, Braille Shorthand Writer, Braille frame, Braille	
	Instrument, Braille Thermometer, Braille Lactometer, Braille Barometer, Braille printing machine, Braille paper, Braille books, Braille slate and Braille watch, Crutches and calipers for disabled persons, Speech trainer, Tricycle used by disabled persons, Wheeled chair used by disabled persons.	
3.	Aquatic feed, poultry feed and cattle feed, including grass, hay and straw, gwar churi, gwar korma, ⁴² [supplement and husk of cereals and pulses, concentrates and additives]	
4.	Betal leaves	
5.	Books and periodicals and journals including maps charts and globe	
6.	Charcoal	
7.	Coarse grains namely maize, jowar, bajra and flour thereof.	
8.	Condoms and contraceptives	
9.	Cotton & silk yarn in hank	
10.	Charkha, Amber Charkha, Handlooms and their parts and accessories, Handloom fabrics and Gandhi Topi, All khadi garments/ goods and made ups.	

	5Explanation- For the purpose of this entry Khadi means any cloth woven on handloom from yarn handspun in India.	
11.	Curd, Lussi, butter milk and separated milk.	
12.	Electrical energy	
13.	Earthen pot.	
14.	Fire wood except Casuarina and Eucalyptus timber; gobar ke kande and solid briquettes made of agricultural waste.	
15.	Fresh milk and pasteurized milk other than UHT milk and skimmed milk powder	
16.	Fresh plants, saplings and fresh flowers including mahua flowers.	
17.	Fishnet and Fishnet fabrics, fish seeds, prawn/shrimp seeds	
18.	51[Fresh vegetables and fruits]	
19.	Garlic, ginger, dried vegetables e.g. kair, sangari but excluding chilies, when not sold in sealed containers.	
20.	All types of bangles (except those made from precious metals), 8lac, its dana and products, chapadi, 9bairja, and glass chattons.	
21.	Human Blood & blood plasma	
22.	Indigenous handmade musical instruments, components and parts thereof	
23.	Kumkum, Bindi, Alta & Sindur, mahawar, mehendi leaves and its powder, kajal, surma, hair pins, hair band, hair clip (other than that of precious metals), rubber band, safety pin, Chutla	
24.	Meat, fish, prawn & other aquatic products when not cured or frozen, eggs, livestock and animal hair	
25.	National flag	
26.	Organic manure	
27.	Non-judicial stamp paper sold by Govt. Treasuries, postal items like envelope, postcard etc. sold by Govt. rupee note & cheques.	
28.	Raw wool and waste thereof.	
29.	Semen including frozen semen	
30.	Slate and slate pencils	
31.	Silk worm laying cocoon & raw silk.	
32.	Tender green coconut and watery coconut.	
33.	Toddy, Neera and Arak	
34.	Bread (branded or otherwise) Excluding pizza bread	
35.	Salt (branded or otherwise)	
36.	Water other than aerated, mineral, distilled, medicinal, ionic, battery, de-mineralized water and	

	water sold in container.	
37.	<u>44</u> [Pappad, Pappad Khar Bari and Mangori]	
38.	Goods taken under customs bond for re-export after manufacturing or otherwise	
39.	<u>62</u> [Textile and fabric on which additional excise duty was leviable but exempted by the Government of India which was subsequently omitted by the Finance Act, 2011 (Central Act No. 8 of 2011) from schedule 1 to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.]	
40.	<u>10</u> [***]	
41.	<u>63</u> [Sugar on which additional excise duty was leviable but exempted by the Government of India which was subsequently omitted by the Finance Act, 2011 (Central Act No.8 of 2011) from schedule I to the Additional Duties of Excise (Goods of Special Importance) Act, 1957.]	
42.	Kirpan	
43.	Prasadam by religious institutions including mishri, makhana, batasha as part of prasadam, panchamritam, namakatti and vibhuti.	
44.	Rakhi and Sacred thread, commonly known as yagyopavit, harmala (mala made of cotton / silk / zari yarn), mod, turra, kalangi, <u>11</u> embroidery or zari articles, that is to say, imi, zari, kasab, salama, dabka, chumki, gota, sitara, naqsi, kora, glass bead, badla and mangalsutra. <u>12</u>	
45.	Religious pictures not for use as calendar <u>13</u> religious pictured tiles, Panchang and Idols of deities made of stone or marble.	
46.	<u>52</u> [Chalk stick, Takhti and school bags up to Rs. 500/-]	
47.	Idols made of clay or plaster of paris and Clay lamps	
48.	Muddhas made of sarkanda, <u>14</u> moonj, ban and its rope & basket, phool buhari jhadoo and Unbranded broomsticks.	
49.	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, kheel, murmura, poha and <u>15</u> parched gram and makki ka poha.	
50.	Husk including groundnut husk	
51.	Leaf plates and cups-pressed or stitched	
52.	Kites, manja and charkhi.	
53.	<u>45</u> [Kuttu, Kangani, Singhara, Rajgira including atta thereof, sanwakhya and sabudana]	
54.	Loban, dhoop, handmade agarbatti, deepak, <u>16</u> puja	

55.	ki ghanti, pooja ka Chopda, shankh, roll and moll. Handicrafts including blue pottery and puppets.	
56.	Seeds of grass, vegetables and flowers; <u>17</u> truthfully labeled seeds and seeds certified by the certification agency under the Seeds Act, 1966 (54 of 1966), when sold in sealed bags or containers.	
57.	Rajasthani audio / video music cassettes including CD and DVD.	
58.	<u>18,19,20</u> All kinds of footwear (excluding footwear made of leather) having maximum retail <u>38</u> [price <u>61</u> [less than Rs.500/-]] per pair and Deshi Jutiyan.	
59.	<u>56</u> [Razai, Handmade cotton filled Gadde (Mattresses) and Pillow]	
60.	<u>23</u> All kinds of stone sludge, stone slurry, fly ash and the manufactured items having individually or jointly a minimum 50% in the contents of such manufactured products hut in case of manufacturing of bricks this limit shall be 25% or more in its contents.	
60A.	<u>24</u> [Deleted]	
61.	<u>41</u> [Country Liquor]	
62.	Cottonseed oil cake.	Subject to entry in R. C. of the selling dealer.
63.	<u>25</u> Old jute bags and old HDPE bags.	Subject to entry in R. C. of the selling dealer.
64.	<u>26</u> [***]	
65.	<u>27</u> Toys upto Rs. 300/- per item but excluding all kinds of electronic toys.	
66.	<u>27</u> Blood bags.	
67.	<u>27</u> Mica	
68.	<u>27</u> Pillow cover up to Rs.25/- per item."	
69.	<u>28</u> Articles of marble up to Rs. 300/- per item.	
70.	<u>28</u> Niwar made of cotton.	
71.	<u>28</u> Saree fall.	
72.	<u>29</u> Products and medicines manufactured in the Goshalas from Gobar and Gomutra.	
73.	<u>30</u> Bura and mishri.	
74.	<u>31</u> Makhana, Batasha and Sugar Toys.	Subject to entry in RC of selling dealer
75.	<u>31</u> Bio-fertilizers.	
76.	<u>32</u> Incense sticks commonly known as agarbatii, dhupkathi or dhupbatti.	
77.	<u>33</u> Guar seed, Guar Refined Dal or split, Guar Gum powder, Dhencha and Punwad.	

78.	<u>34</u> Ratanjyot.	
79.	<u>34</u> Crude bio-diesel and 100% bio-diesel (B 100).	
80.	<u>34</u> Helmet.	
81.	<u>34</u> Unstitched bed sheet.	
82.	<u>34</u> Woven label tapes, elastic nylon / fabric tapes and laces.	
83.	<u>35</u> Tilpatti.	
84.	<u>35</u> Textile screen design.	
85.	<u>35</u> Gulkand and gulabjal.	
86.	<u>35</u> Gamchha.	
87.	<u>35</u> Blanket.	
88.	<u>34</u> Hand Cart.	
<u>43</u> [94	Handmade soap	For the period 01.04.2006 to 10.08.2006.
95	Asbestos cement sheets and bricks having contents of fly ash 25% or more by weight.	(i) For the period 01.04.2006 to 04.07.2006 subject to entry in the Registration Certificate of the selling dealer. (ii) For the period 05.07.2006 to 08.03.2007 on the condition that, (i) the goods shall be entered in the Registration certificate of the selling dealer. (ii) the exemption shall be for such goods, manufactured by the dealer who commences commercial production in the state by 31.12.2006.]
<u>46</u> [96	liquefied petroleum gas for domestic use]	
<u>36</u> [97.	Newsprint.	
98.	De-oiled rice bran.	
99.	Herb, bark, dry plant, dry root commonly known as jari-booti, and dry amla.	
<u>39</u> [100.	All kinds of sarees including sarees made of silk	

	fabrics and fabrics imported from outside India with or without kinds of ornamental work.	
37[101.	Isabgul and its husk By	
40[102	Gur, Jaggery and edible variety of rub gur.	
103	All kinds of Towels having maximum retail price upto Rs.200/- per towel.	
104	Rice Bran.	
105	Unfried Potato chips.	
106		
107		
108		
109		
110		
47[111	Cotton seed oil cake	Subject to entry in Certificate of Registration of selling dealer.]
48[112.	Commercial LPG used for cremation, Equipments of cremation including parts and accessories thereof, used in cremation through LPG or electrical energy.	When purchased by such cremation centers which are open to all sections of the society.]
49[113.	Tamiflu (medicine for Influenza A(H1N1) By Order of the Governor,]	
50[114	All kinds of building stone, excluding all kinds and forms of Kota stone, marble, and granite	
115	grit, Ballast including gitti and kankari.	
116	Morram	
117	bajari including Reta and River sand	
118	kiln bricks]	
54[119	UHT milk	
120	57[All kind of Handmade Carpet]	
121	Namda	
122	Handspun woollen yarn	
123	Saji	
124	All types of pulses whether whole, split or broken form including besan thereof	
125	58[Paddy, Rice, Wheat, Atta of wheat including fortified Atta of wheat, Maida, Suji and Wheat Bran]	
126	Kerosene oil sold through PDS	
127	Cooked Food	When cooked and served by Religious or Charitable

1. 27A. Inserted vide 2005-18 dt. 19.04.2006.
2. Substituted for "Sprayer" vide 2007-135 dt. 09.03.2007.
3. New insertion vide No.2005-03 dt. 11.4.06, w.e.f. 01.04.2006.
4. Inserted vide Notf. No.2005-03 dt. 11.4.06 w.e.f. 01.04.2006.
5. Added vide F. 12(80) FD/ Tax 2005-117 dated 01.12.2006.
6. Added vide No.2005-03 dt. 11.4.06 w.e.f. 11.04.2006.
7. Added vide 2005-18 dt. 19.04.2006.
8. Added vide 2005-29 dated 28.04.2006.
9. Inserted vide 2005-54 Dt. 01.06.2006.
10. Deleted the entry "Tobacco on which additional excise duty was leviable but exempted by the Government of India." vide 2007-01 dated 04.04.2007.
11. Inserted "zari, gota" vide No.2005-03 dt. 11.4.2006, w.e.f. 01.04.2006.
12. Substituted for "zari, gota and mangalsutra" vide No. 2005-18 dt. 19.04.2006.
13. Substituted for "and Panchang" vide No. 2005-18 dt. 19.04.2006.
14. Inserted vide No.2005-03 dt. 11.4.06 w.e.f. 01.04.2006.
15. Added vide No.2005-03 dt. 11.4.06 w.e.f. 01.04.2006.
16. Substituted vide 2005-54 Dt. 01.06.2006, for "puja ki ghanti, shankh, roli and moli."
17. Added vide No.2005-03 dt. 11.4.06 w.e.f. 01.04.2006.
18. "Substituted for "Unbranded rubber / plastic / rexine Footwear having maximum retail price less than Rs.200/- per pair." vide No.2005-03 dt. 11.4.06. w.e.f. 01.04.2006.
19. Added vide 2005-54 Dt. 01.06.2006.
20. Substituted for "All kinds of footwear (excluding footwear made of leather) Rubber/ plastic / rexine footwear having maximum retail price less than Rs. 200/- per pair provided that the MRP is indelibly marked or embossed on the footwear itself and Deshi Jootiyan", vide 07-173 Dt. 30.03.2007.
21. Added vide No. 2005-03 dated 11.04.2006 w.e.f. 01.04.2006.
22. Substituted vide No. 2005-18 dt. 19.04.2006, for "Rs. 300/-".
23. Substituted vide No. No. 2005-47 dated 08.05.2006, for "Marble and other stone slurry, sludge and fly ash." (which was inserted on 11.04.2006).
24. Deleted "asbestos cement sheets and bricks having contents of fly ash 25% or more by weight." vide notification No. 2007-135 dt. 09.03.2007.
- * Ins. vide 2007-48 dated 13.09.07
25. Substituted for "Old jute bags" vide No. 2005-29 dated 28.04.2006.
26. Omitted vide Notification No. 12(63) FD/TAX/2005-77 dated 11.08.2006 for the following: "Handmade soap"
27. Added vide No. 2005-18 dt. 19.04.2006.
28. Added vide No. 2005-29 dated 28.04.2006
29. Added vide No. 2005-47 dated 08.05.2006
30. Added vide 2005-54 Dt. 01.06.2006.
31. Added vide No. 2005-104 dated 18.10.2006.
32. Added vide No. 2005-103 dated 18.10.2006, w.e.f. 01.04.2006.
33. Added vide No. 2005-127 dt. 08.02.2007.
34. Added vide No. 2007-135 dated 09.03.2007.
35. Added vide No. 07-173 dated 30.03.2007.
36. Inserted vide Notification No. S.O.94.- No.F.12(84)FD/Tax/2009-09 dated 08.07.2009.
37. Inserted vide Notification No. F.12(97)FD/Tax/09-41 dated 27.07.2009.
38. Substituted vide Notification No. F.12(84)FD/Tax/2009-42 dated 30.07.2009 w.e.f. 28th July, 2009 for the words :- "price less than Rs. 200/-"
39. Substituted vide Notification No. F.12(84)FD/Tax/2009-42 dated 30.07.2009 w.e.f. 01.04.2006.
- "100All kinds of sarees having embroidery, zari, gota, salma, chumki, sitara or other kinds of ornamental work but excluding silk fabrics and fabrics imported from outside India.."
40. Inserted vide Notification No. F.12(84)FD/Tax/2009-42 dated 30.07.2009 w.e.f.

28th July, 2009.

41. Substituted vide Notification No. F.12(94)FD/Tax/07-93 dated 27.02.2009 w.e.f. 1st April, 2009 for the following : -

Country liquor, *[Foreign liquor], Indian Made Foreign Liquor and Beer.

42. Substituted vide Notification No. F.12(15)FD/Tax/08-02 dated 02.04.2008 for the following: "supplement and husk of cereals and pulses, bran of wheat, concentrates and additives and de-oiled cake."

43. Inserted vide Notification No. F.12(15) FD/Tax/08-17 dated 03.06.2008.

44. Substituted vide Notification No. F.12(15)FD/Tax/2008-PT-55 dated 27.08.2008 for the following: "Pappad, Bari and Mangori"

45. Substituted vide Notification No. F.12(15)FD/Tax/2008-PT-55 dated 27.08.2008 for the following: "Kuttu, Singhara, Rajgira including attar thereof, Sanwakhya and Sabudana."

46. Inserted vide Notification No. F.12(15)FD/Tax/08-66 dated 06.09.2008.

47. Inserted vide Notification No. F.12(22)FD/Tax/10-104 dated 31.03.2010.

48. Inserted vide Notification No. F.12(77)FD/Tax/2010-70 dated 06.09.2010.

49. Inserted vide Notification No. F.12(105) FD/Tax/2010-72 dated 08.09.2010.

50. Inserted vide Notification No. F.12(52)FD/Tax/09-pt-108 dated 31.12.2010 w.e.f. 01.01.2011.

51. Substituted vide Notification No. F.12(25)FD/Tax/11-128 dated 09.03.2011 for the following : -

Fresh vegetables and fruits except when sold by a company registered under Companies Act, 1956

52. Substituted vide Notification No. F.12(25)FD/Tax/11-128 dated 09.03.2011 for the following : -

Chalk stick, Takhti and unbranded school bags upto Rs. 200/-.

53. Substituted vide Notification No. F.12(25)FD/Tax/11-128 dated 09.03.2011 for the following : -

21[Razai up to Rs. 750/- and Razai Cover up to Rs. 150/- per item.

54. Inserted vide Notification No. F.12(25)FD/Tax/11-128 dated 09.03.2011.

55. Inserted vide Notification No. F.12(25)FD/Tax/11-129 dated 09.03.2011 w.e.f. 01.04.2011.

56. Substituted vide Notification No. F.12(25) FD/Tax/ 11- 159 dated 15.03.2011 w.e.f. 15.03.2011 for the following : - "53[Razai]"

57. Substituted vide Notification No. F.12(25) FD/Tax/ 11- 159 dated 15.03.2011 w.e.f. 15.03.2011 for the following : -

Handmade Woollen Carpet

58. Substituted vide Notification No. F.12(25) FD/Tax/ 11- 159 dated 15.03.2011 w.e.f. 15.03.2011 for the following : -

Wheat and Rice

59. Substituted vide Notification No. F.12(25) FD/Tax/ 11- 159 dated 15.03.2011 w.e.f. 15.03.2011 for the following : -

Tawa, Kadai, Tai, Sigri, Chimta, Imamdasta, Musali, Jhar and Chalani made from iron and steel

60. Inserted vide Notification No. F.12(25) FD/Tax/ 11- 159 dated 15.03.2011 w.e.f. 15.03.2011.

61. Substituted vide Notification No. F.12(25)FD/Tax/11-167 dated 23.03.2011 for the following : - "less than Rs.300/-"

62. Substituted vide Notification No. F.12 (46) FD /Tax/11-06 dated 15.04.2011 w.e.f. 08.04.2011 for the following : -

Textile and fabric on which additional excise duty was leviable but exempted by the Government of India.

63. Substituted vide Notification No. F.12 (46) FD /Tax/11-06 dated 15.04.2011 w.e.f. 08.04.2011 for the following : -

"Sugar on which additional excise duty was leviable but exempted by the Government of India"

SCHEDULE 2

SCHEDULE II

[See sub-section (3) of section 8]		
EXEMPTION TO PERSONS OR CLASS OF PERSONS		
S. No.	Category of person / Persons	Conditions, if any
1	2	3
1.	United Nations Organization and its constituent agencies.	
2.	Foreign Diplomatic Missions and their Diplomats.	
16[***]		
4.	1(i) Canteens Stores Department or (ii) Regimental or Unit-run canteens attached to Military units.	
5.	2Rajasthan State Road Transport Corporation.	
6.	2Indian Railways	
7.	3Food Corporation of India	
8.	4Rajasthan Rajya Vidyut Utpadan Ltd. Rajasthan Rajya Vidyut Prasaran Ltd. Ajmer Vidyut Vitaran Nigam Ltd. Jaipur Vidyut Vitaran Nigam Ltd. Jodhpur Vidyut Vitaran Nigam Ltd.	
9.	5The dealers who were eligible and were granted benefit of exemption from payment of tax for specified period or for specified amount linked with investment, under notifications issued under the Rajasthan Sales Tax Act, 1994 (Act No. 22 of 1995), which were in force on March 31, 2006.	
10.	6[***]*	
11.	7Bhagwan Mahaveer Viklang Sahayata Samiti, Jaipur.	
12.	7Branches of Shri Bhagwan Mahaveer Viklang Sahayata Samiti; namely: - M.G. Hospital, Jodhpur, J.K. Loans Hospital, Nayapura, Kota, P.B.M. Hospital, Bikaner, General Hospital, Udaipur, General Hospital, Bharatpur, Banger Hospital, Pali and J.L.N. Hospital, Ajmer."	
13.	8Registered dealers whose units are registered with the Khadi and Village Industries Commission constituted under the Khadi and Village Industries Commission Act, 1956 or with the Khadi and Village Industries Board constituted under the Rajasthan Khadi and Village Industries Board, 1955.	
14.	9Registered dealers engaged in execution of works contracts.	
15.	10Dealer or person who carried or causes to be carried through vehicle or carrier goods liable to pay tax under sub-section (1) of section 6 of the Act.	
17[***]		

17.	<u>12</u> [Rajasthan Rajya Bunkar Sahkari Sangh Limited, Jaipur.	
18.	<u>12</u> [Rajasthan State Handloom Development Corporation Limited, Jaipur.	
19.	<u>13</u> [Self Help Group	
20.	<u>14</u> [Manufacturers of asbestos cement sheets and bricks.	
21.	<u>15</u> [Boschasanwasi Shri Akshar Purushottam Swami Narayan Sanstha.	
22	Registered dealers of marble who have not included royalty amount in the sale price during the period 01.04.2002 to 15.01.2008	
23	Dealers selling food under the Akshya kalewa Scheme	
<u>22</u> [24	Airlines which for the first time connect cities of the State having no air service	
25	Registered Flying Clubs set up for training.]	
<u>23</u> [26	Circuit Houses / Dak bungalows]	
<u>24</u> [27	Registered manufacturing dealers of the State, purchasing capital goods from registered dealers of the State.]	
<u>28</u> [28.	Department of Narcotics, Government of India	Purchase of opium from the cultivators of Rajasthan w.e.f.01.01.2009
<u>25</u> [29	(i) NAFED	For the sale of imported edible oil to BPL/Antyodaya family of the State through PDS.]
	(ii) CONFED	
<u>27</u> [30	Oil companies that is M/s. Indian oil Corporation Ltd., M/s Bharat Petroleum Corporation Ltd., M/s Hindustan Petroleum Corporation Ltd. <u>33</u> [M/s Numaligarh Refinery Ltd. and M/s Essar Oil Ltd.]]	
<u>29</u> [31	BSF Canteens in Rajasthan	
<u>18</u> [32.	Registered dealers selling laboratory equipments to Schools in the State.	
33.	Registered dealers selling equipments and chemicals for Central Effluent Treatment Plants.	
<u>19</u> [34.	Registered dealers purchasing timber of babool, mango or sheesham from registered dealer of the State.	
<u>20</u> [35	Dealers having license for retail off. issued by the Excise Department, Govt. of Rajasthan]	
<u>21</u> [36	Registered dealers dealing in imported sugar.]	
<u>26</u> [37	Dealer supplying cooked food to Students in	

<u>29</u> [37]	Dealer supplying cooked food to students in premises of recognised educational institutions	
38	Dealers selling food items cooked by him in the restaurants and hotels below three star category.	
39	Dealers leasing cinema print or films for exhibition.]	
<u>30</u> [41]	Registered Dealer engaged in manufacturing of carry bags made from paper/cloth/cellulose/canvass/jute or coir material within the state.	"
<u>31</u> [42.	M/S Premier Brands Pvt. Ltd., the official licensee to Commonwealth Games Delhi, 2010.	"
<u>32</u> [43.	(i) Jaipur City Transport Service Limited (ii) Ajmer City Transport Service Limited By Order of the Governor,]	
<u>34</u> [44.	Food, Civil Supplies and Consumer Affairs Department, Government of Rajasthan	For the sale of imported soya oil through Public Distribution System to the consumers of the State.]
<u>35</u> [45.	M/s SAMTEL GLASS LTD. Kota (formerly known as M/s Samcor Glass Ltd. Kota)]	
<u>36</u> [46.	Member Secretary, Rajya Yuva Board, Jaipur.]	
<u>37</u> [47	CISF canteens in Rajasthan	
48	CRPF canteens in Rajasthan	
49	Manufacturer of Cattle Feed	
50	Outdoor Caterer]	

1. Inserted vide No. 2005-8 dated 13.04.2006; w.e.f. 01.04.2006; also refer No. 2005-7 & 9 dated 13.04.2006
2. Inserted vide 2005-10 dated 15.04.2006; also refer No. 2005-11&12 dated 15.04.2006 and No. 2005-13 to 15 dated 18.04.2006.
3. Inserted vide No. 2005-22 dated 25.04.2006 w.e.f. from 01.04.2006; also refer 2005-23 dated 25.04.2006.
4. Inserted vide No. 2005-26 dated 28.04.2006 w.e.f. 01.04.2006 also refer 2005-27 dated 28.04.2006.
5. Inserted vide No. 2005-31 dated 29.04.2006; w.e.f. 01.04.2006; also refer 2005-32 dated 29.04.2006.
- 6 . Inserted vide No. 2004-41 dated 06.05.2006; also refer 2005-42 dated 06.05.2006.
7. Added vide No. 2004-48 dated 08.05.2006; also refer 2005-49-50 dated 06.05.2006..
8. Inserted vide 2005-66 dated 05.07.2006; also refer 2005-67 dated 05.07.2006.
9. Inserted vide Notification No. 12(63) FD/TAX/2005-79 Dated 11.08.2006 w.e.f. 01.04.2006.
10. Inserted vide 2005-85 dated 11.09.2006; 2005-86 dated 11.09.2006.
11. Substituted for "Registered dealers dealing in used cars" vide 2007-136 dated 09.03.2007; The entry "Registered dealers dealing in used cars." was added vide

2005-96 dated 11.10.2006. Refer 97 dated 11.10.2006 & 139 dated 09.03.2007.

12. Inserted vide No. 2005-106 dated 18.10.2006; also refer No. 2005-107 & 108 dated 18.10.2006.

13. Inserted vide No. 2007-136 dated 09.03.2007; also refer 2005-140 & 141 dated 09.03.2007.

* Omitted vide Notification No. 4(2)FD/Tax/2004-26 dated 27.06.2007. Prior text was "Balkrishna Industries Limited"

14. Inserted vide No. 2007-136 dated 09.03.2007; also refer 2005-140 & 141 dated 09.03.2007.

15. Inserted vide No. F.4(38) FD/ Tax/03-32 dated 03.08.2007.

16. Omitted vide Notification No. F.4(23)FD/Tax/97-85 dated 19.01.2009 for the following : -

"3.Aviation turbine fuel to any Airlines establishing HUB in the State.One year from the date of commencement of HUB."

17. Omitted vide Notification No. S.O.95.- No.F.12(84)FD/Tax/2009-10 Dated 08.07.2009 for the following : -

"16.11Registered dealers dealing in used motor vehicles."

18. Inserted vide Notification No. S.O.95.- No.F.12(84)FD/Tax/2009-10 Dated 08.07.2009.

19. Inserted vide Notification No. F.12(84)FD/Tax/2009-44 Dated 30.07.2009 w.e.f. 28.07.2009.

20. Inserted vide F.12(94)FD/Tax/07-53 dated 31.08.2009.

21. Inserted vide Notification No. F.12(86)FD/Tax/2009-75 dated 27.01.2010.

22. Inserted vide Notification No. F.12(15)FD/Tax/08-18 dated 03.06.2008.

23. Inserted vide Notification No. F.12(3)FD/Tax/08-40 dated 05.08.2008.

24. Inserted vide Notification No. F.12(15)FD/Tax/2008-PT-53 dated 27.08.2008.

25. inserted vide Notification No. F.4(4)FD/Tax/2001 – 69 dated 08.09.2008.

26. Inserted vide Notification No. S.O. 385.No.F.12(22)FD/Tax/10-81 dated 08.03.2010.

27. Inserted vide Notification No.F 12(33)FD/Tax/08-79 Dated 10.11.2008.

28. Inserted vide Notification No. F12(85)FD/Tax/07-57 Dated 29.08.2008.

29. Inserted vide Notification No. F 4(33)FD/Tax/87-01 dated 25.05.2009.

30. Inserted vide Notification No. F.12(36)FD/Tax/2010-15 dated 26.05.2010.

31. Inserted vide Notification No. F12(96) FD/Tax/2010-47 dated 05.08.2010.

32. Inserted vide Notification No. F12(102) FD/Tax/2010-73 dated 08.09.2010.

33. Substituted vide Notification No. F.12(33)FD/Tax/08-89 dated 12.11.2010 for the following : -

And M/s Numaligarh Refinery Ltd

34. Inserted vide Notification No. F.4(4) FD/Tax/2001-92 dated 29.11.2010.

35. Inserted vide Notification No. F.4(102)FD/Tax-Div/04-104 dated 28.12.2010 w.e.f. 01.04.2006.

36. Inserted vide Notification No. F.12(5)FD/Tax-Div/11-121 dated 02.02.2011 w.e.f. 12.01.2011.

37. Inserted vide Notification No. F.12(25)FD/Tax/11-13 dated 09.03.2011.

SCHEDULE 3

SCHEDULE III

[See section 4]			
GOODS TAXABLE AT 1%			
S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Bullion	1	
2.	1Jewellery, ornaments and articles made of Gold, silver, platinum and	1	

	other precious metals and alloys thereof, with or without precious or semi precious stones including diamonds ² ,vark of gold or silver.		
3.	Precious and semi-precious gems and stones, synthethic gems and stones (including kharad), pearls (whether real or cultured), agate and diamond.	1	
4.	<u>6</u> [***]		
5.	<u>8</u> [***]		
6.	De-oiled cake	1	
<u>7</u> [7.	Stainless Steel Sheets and Stainless Steel Circles	1	w.e.f. 09.03.2011]

1. Substituted for "Jewellery, ornaments and articles made of Gold, silver, platinum and other precious metals and alloys thereof, with or without precious or semi precious stones including diamonds" vide No.2005-04 dated 11.04.2006; w.e.f. 01.04.2006.

2. Inserted vide No. 2007/137 Dated 09.03.2007.

3. Substituted vide No. 2005-46 dated 08.05.2006 for "Pulses as specified in section 14 of Central Sales Tax Act, 1956 (Central Act No. 74 of 1956."; This was again substituted vide No. 2005-55 dated 01.06.2006 by "All types of pulses whether whole, split or broken form including besan thereof." And date extended to 31.03.2008 vide No. 2007/137 dated 09.03.2007. Further substituted vide No. 07-174 dated 30.03.2007 (w.e.f. 08.05.2006) for:-

"4. All types of pulses whether whole, split or broken form including besan thereof. 1 This shall remain in force up to 31.03.2008."

4. Substituted by the Notification No. F.12(63)FD/Tax/2009-47 dated 31.07.2009 for the words : -"up to 31.03.2009"

5. Substituted vide Notification No. S.O. 386. No.F.12(22)FD/Tax/10-82 dated 09.03.2010 for the following: "up to 31.03.2010"

6. Omitted vide Notification No. F.12(25)FD/Tax/11-131 dated 09.03.2011 for the following : - "4. 3All types of pulses whether whole, split or broken form including besan thereof. 1 (i) that the tax already paid to the Government, if any, shall not be refunded; (ii) that the tax, if collected or charged shall be paid to the Government; and (iii) that this shall remain in force⁴[⁵up to 31.03.2011]] unless withdrawn earlier."

7. Inserted vide Notification No. F.12(25)FD/Tax/11-131 dated 09.03.2011.

8. Omitted vide Notification No. F.12(25) FD / Tax / 11-161 dated 15.03.2011 w.e.f. 15.03.2011.

SCHEDULE 4

SCHEDULE IV

S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Agriculture implements other than mentioned in Schedule-I.	<u>87</u> [5%]	
2	<u>94</u> [***]		
3.	All intangible goods like copyright, patent, REP license etc.	<u>87</u> [5%]	
4.	110 ⁵ All kinds of bricks excluding kiln bricks, but	87 ⁵ 50/1	

4.	<u>110</u> [All kinds of bricks excluding kiln bricks, but including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic]	<u>87</u> [5%]	
5.	<u>1</u> All metal castings and manhole covers made of cast iron casting.	<u>87</u> [5%]	
6.	All types of yarn other than cotton and silk yarn in hank and sewing thread and waste.	<u>87</u> [5%]	
7.	All utensils including pressure cookers/ <u>2</u> pans and cutlery but excluding utensils made of precious metals.	<u>87</u> [5%]	
8.	Animal shoe nails.	<u>87</u> [5%]	
9.	Appalam, vadam and vathal.	<u>87</u> [5%]	
10.	Areca nut powder and betel nut.	<u>87</u> [5%]	
11.	Article made of rolled gold and imitation jewellery.	<u>87</u> [5%]	
12.	Atukulu.	<u>87</u> [5%]	
13.	Bamboo.	<u>87</u> [5%]	
14.	Bamboo matting.	<u>87</u> [5%]	
15.	<u>3</u> Bearing and its components.	<u>87</u> [5%]	
16.	Bed sheet, <u>4</u> pillow cover (excluding pillow cover up to Rs. 25/- per item) and other textile made-ups.	<u>87</u> [5%]	
17.	Beedi leaves and Tendu leaves.	<u>87</u> [5%]	
18.	<u>95</u> [***]		
19.	Beltings.	<u>87</u> [5%]	
20.	Bicycles, tricycles, cycle rickshaws and parts, components, accessories, tyres and tubes thereof.	<u>87</u> [5%]	
21.	Bio-fertilizers and Micronutrients also plant growth promoters and regulators, herbicides, rodenticide, insecticide, weedicide etc.	<u>87</u> [5%]	
22.	<u>96</u> [***]		
23.	Bone meal.	<u>87</u> [5%]	
24.	<u>128</u> [Buckets made of aluminium, plastic or other materials (except iron or steel and precious materials)]	<u>87</u> [5%]	
25.	Bukhari.	<u>87</u> [5%]	
26.	Candles.	<u>87</u> [5%]	
27.	Capital goods means plant and machinery including parts and accessories thereof.	<u>87</u> [5%]	
28.	Centrifugal, mono-bloc, <u>5</u> diesel engine up to 10 H.P. and submersible pump sets including hose-collar, hose-socket, hose-connector, hose-clip, hose-nipple, foot-valve and delta starter for water handling and parts thereof.	<u>87</u> [5%]	
29.	Chemical fertilizers and pesticides.	<u>87</u> [5%]	
30.	Chikon Products.	<u>87</u> [5%]	

31.	Clay including fireclay, fine china clay, ball clay.	87[5%]	
32.	97[***]		
33.	Coconut fibre.	87[5%]	
34.	Coconut in shell and separated kernel of coconut other than kopra.	87[5%]	
35.	6Coffee beans, seeds and powder, cocoa pod and beans, green tea leaf and chicory.	87[5%]	
36.	Coir and Coir products excluding coir mattresses.	87[5%]	
37.	Combs.	87[5%]	
38.	Computer stationery.	87[5%]	
39.	Cotton and cotton waste.	87[5%]	
40.	Crucibles.	87[5%]	
41.	7Cups, glasses, plates, forks and spoons made of paper, plastic or thermocol, disposable food packing containers, tooth picks, straw, aluminum house foil and tissue paper.	87[5%]	
42.	102[***]		
43.	Drugs and medicines including vaccines, syringe and dressings medicated ointment produced under drugs licence, light liquid paraffin of IP grade.	87[5%]	
44.	9Edible oils and all types of oil cake but excluding cotton seed oilcake.	87[5%]	
45.	98[***]		
46.	10[Omitted]	87[5%]	
47.	11[Omitted]	87[5%]	
48.	Feeding bottles, nipples	87[5%]	
49.	Ferrous and non-ferrous metals and alloys, non-metals, such as aluminum, copper, zinc and extrusions of those.	87[5%]	
50.	Fibres of all types and fibre waste.	87[5%]	
51.	129[Flour other than made of Maize, Jowar, Bajra and Wheat including fortified flour of wheat]	87[5%]	
52.	Fly ash	87[5%]	
53.	Fried grams	87[5%]	
54.	Gabba	87[5%]	
55.	76[***]		
56.	12Gypsum in all its forms.	87[5%]	
57.	Hand pumps and spare parts and fittings	87[5%]	
58.	117[***]		
59.	Hawan samagri including13sambrani.	87[5%]	
80[60.	Dry flower	87[5%]]
61.	Honey	87[5%]	
62.	Hose pipe and fittings thereof	87[5%]	

63.	Hosiery goods	87[5%]	
64.	14Bran of cereals except wheat.	87[5%]	
65.	I.T. products as specified in Part-A of this Schedule.	87[5%]	
66.	Ice	87[5%]	
67.	15[***]	87[5%]	
108[68.	All kinds of electric cables including XLPE cables	5%]	
109[68A	Jelly filled cables, Optical fibre cables	5%]	
69.	Industrial Inputs as specified in Part-B of this Schedule.	87[5%]	
70.	Insulators	87[5%]	
71.	Kangri	87[5%]	
72.	Kattha	87[5%]	
73.	116[***]		
74.	Kerosene lamp / hurricane lantern, kerosene wick stove, kerosene pressure stove, petro-max pressure lamp, glass chimney and petro-max gas mantle and accessories and parts thereof.	87[5%]	
75.	Khandasari	87[5%]	
76.	17Khoya/ Khoa, shrikhand, paneer and cheese.	87[5%]	
77.	Knitting wool.	87[5%]	
78.	Lai.	87[5%]	
79.	18[Omitted].	87[5%]	
80.	Lignite.	87[5%]	
81.	118[Lime, lime stone, clinker and dolomite]	87[5%]	
82.	Linear Alkyl benzene, L.A.B. Sulphonic Acid, Alfa Olefin Sulphonate.	87[5%]	
83.	Loi.	87[5%]	
84.	Mat locally known as madur, made wholly or principally of cypercus corymbosus known as gola mathi, madurkathi or cyperus.	87[5%]	
85.	Mat sticks and reed obtainable from Cyperus Kathi, mutha or Cyperus Malaccensis.	87[5%]	
86.	Medical equipment / devices and implants.	87[5%]	
87.	Mekhla Chaddar.	87[5%]	
88.	19Plastic footwear including moulded plastic footwear, hawai chappals and straps thereof.	87[5%]	
89.	Murmuralu, pelalu, atukulu	87[5%]	
90.	20Niwar excluding cotton niwar	87[5%]	
91.	Non-mechanised boats	87[5%]	
92.	Nuts, bolts, screws, fasteners, Fitting for doors, window and furniture including (1) hinges-butt, piano, narrow, tee, handles for locks, furniture handles, furniture knobs, drawer	87[5%]	

	channel, furniture fitting, furniture hinges, furniture catchers, (2) nails, revets, cotter pins, staples, panel pins, blue cut taks, hob nails, stars, studs, iron heels, bullock and horse shoes and nails, (3) chains of all kinds, (4) all kinds of metal sections, including slotted angles, shelves and accessories,(5) rods, rails, channels and curtain fittings,(6) tower bolts, handles, aldrops, window stay, gate hook, door stopper, brackets, card clamp, clips, corners, washers, eyelets, hooks and eyes, hangers, hasps, pegs, pelmet fittings, sliding door fittings, stoppers, suspenders, springs, magic eyes, trolley wheels, pulleys and holdfasts,(7) wire brushes, <u>21</u> (8) wire mesh, metal mesh, wire netting and barbed wire.		
93.	Oil seeds	<u>87</u> [5%]	
94.	Ores and minerals excluding (i) all kinds of building stones (ii) marble and (iii) granite in all their forms.	<u>87</u> [5%]	
95.	Packing Material	<u>87</u> [5%]	
96.	<u>130</u> [***]		
97.	<u>131</u> [Paper of all kinds other than hand made paper, all kinds of stationary goods, all types of exercise book, graph book, laboratory note book other than made from handmade paper, paper board and waste thereof]	<u>87</u> [5%]	
98.	Pattu	<u>87</u> [5%]	
99.	Pipes of all varieties including G.I. pipes, C.I. pipes, ductile pipes and <u>23</u> PVC pipes and their fittings.	<u>87</u> [5%]	
100.	Pizza bread	<u>87</u> [5%]	
101.	Plantain leaves	<u>87</u> [5%]	
102.	Plastic granules, plastic powder, master batches and scrap	<u>87</u> [5%]	
103.	Porridge	<u>87</u> [5%]	
104.	Printed materials including diary, calendar etc.	<u>87</u> [5%]	
105.	<u>24</u> Printing ink excluding toner and cartridges but including aluminum plate, graphic art film, plaster film.	<u>87</u> [5%]	
106.	Processed meat, poultry and fish	<u>87</u> [5%]	
107.	Processed or preserved vegetables and fruits including fruit jam, jelly, pickle, fruit squash, paste, fruit drink and fruit juice (whether in sealed containers or otherwise) <u>25</u> , sharbat and thandai.	<u>87</u> [5%]	
107A.	[***]		
108.	Pulp of bamboo, wood and paper	<u>87</u> [5%]	
109.	Quandakari	<u>87</u> [5%]	
110.	<u>26</u> Rail coaches, engines, wagons, railway switches, crossings, switch expansion joints, steel turnout	<u>87</u> [5%]	

	sleepers, pre-stressed concrete sleepers (PCS), fish-plates, steel clips, track bolts and nuts, elastic rail clips and railway signal, signaling equipments and accessories and parts thereof.		
111.	Rattan, reed (in Malayalam).	87[5%]	
112.	90[105[Readymade garments]]	87[5%]	
113.	Renewable energy devices and spare parts.	87[5%]	
114.	76[***]		
115.	112[***]		
116.	Sabai grass and rope.	87[5%]	
117.	Safety matches.	87[5%]	
118.	Sattu.	87[5%]	
119.	Sewing machines, its parts and accessories.	87[5%]	
120.	Ship and other water vessels.	87[5%]	
121.	Silk fabric excluding handloom silk fabric, not covered under Schedule I.	87[5%]	
122.	136[***]		
123.	119[Skimmed milk powder]	87[5%]	
124.	Solvent oils other than organic solvent oil.	87[5%]	
125.	Spectacles, parts and components thereof, contact lens and lens cleaner.	87[5%]	
126.	Spices (when sold in unmixed form whether loose or in packages) including cumin seed, aniseed, turmeric, dry chilies, dhaniya, methi, ajwain, suwa, amchoor, asaliya, kathodi and hing (Asafoetida).	87[5%]	
127.	Sports goods excluding apparels and footwear.	87[5%]	
128.	117[***]		
129.	27Starch.	87[5%]	
130.	Sugar not covered under Schedule I.	87[5%]	
77[131.	Sweetmeat Deshi (including Gajak & Revri), bhujiya branded and unbranded namkeens.	87[5%]]
132.	Tamarind, tamarind seed and powder.	87[5%]	
133.	Tapioca.	87[5%]	
134.	Tea.	87[5%]	
135.	Textile and fabrics not covered under Schedule I.	87[5%]	
136.	29[Deleted]	87[5%]	
137.	78[***]		
138.	Toys excluding electronic toys.	87[5%]	
139.	Tractors including parts, accessories and tyre-tube thereof.	87[5%]	
140.	Transformers.	87[5%]	
141.	Transmission towers.	87[5%]	
142.	Umbrella, garden umbrella and parts thereof.	87[5%]	

143.	Unprocessed green leaves of tea.	87[5%]	
144.	<u>30</u> Used motor vehicles.	87[5%]	
145.	Vanaspati (Hydrogenated Vegetable Oil) and Deshi Ghee.	87[5%]	
146.	Vegetable oil including gingili oil and bran oil.	87[5%]	
146A.	<u>31</u> Waste paper (raddi), empty bottles, broken glasses and plastic waste.	87[5%]	
147.	Wet dates.	87[5%]	
148.	Willow vicker.	87[5%]	
149.	Wooden crates.	87[5%]	
150.	Writing Ink.	87[5%]	
151.	Writing Instruments, geometry boxes, colour boxes, crayons and pencil sharpeners.	87[5%]	
152.	<u>32</u> [Deleted].	87[5%]	
153.	<u>33</u> Kirana items namely kala namak, sendha namak, coconut powder, edible gond, <u>84</u> [***] rai, postdana, magaj of all kinds, saffron, <u>34</u> kaluanji, <u>120</u> [***] and dry fruits.	87[5%]	
154.	<u>35</u> Unbranded bakery products including <u>137</u> [cookies] cakes and pastries; <u>36</u> Unbranded confectionery excluding chocolates.	87[5%]	
155.	<u>37</u> Hydraulic excavators (earth moving and mining machinery), mobile cranes and hydraulic dumpers <u>38</u> including parts thereof.	87[5%]	
156.	<u>132</u> [Tawa, Kadai, Tai, Sigri, Chimta, Imamdasta. Musali, Jhar and Chalani made from other than the iron or steel]	87[5%]	
157.	<u>40</u> Ropes made of natural fibres.	87[5%]	
158.	<u>121</u> [Felt, non-woven fabrics and its products]	87[5%]	
159.	<u>42</u> Unbranded household plastic goods namely comb, jug, soapcase, mug, photo-frames, <u>122</u> [***], patta, chhalani, lunch box, pencil box, bottles, trays, tokaras including baskets, mats, basins, tubs and drums provided that per item price does not exceed rupees two hundred.	87[5%]	
160.	<u>43</u> [Deleted] <u>44</u>	87[5%]	
161.	<u>99</u> [***]		
162.	<u>100</u> [***]		
163.	<u>47</u> Sugar candy made of sugar and glucose but excluding coco.	87[5%]	
164.	<u>48</u> Pollution control equipments and parts thereof.	87[5%]	
165.	<u>49</u> Digestive tablet, churan, powders and liquids.	87[5%]	
166.	<u>50</u> Glucose-D	87[5%]	

167.	<u>117</u> [***]		
168.	<u>52</u> [<u>104</u> [Oil based washing soap in any form or packaging having maximum retail price less than <u>123</u> [Rs. 60/- per Kilogram] but excluding detergent soap in any form]]	<u>87</u> [5%]	
169.	Partially orient yarn, polyester texturised yarn and waste thereof.	5%	
170.	Cots made of iron pipes and niwar.	5%	
171.	<u>111</u> [All kinds and forms of Kota Stone, Marble and Granite.]	5%	w.e.f. 01.01.2011
172.	<u>113</u> [***]		w.e.f. 01.01.2011
173.	<u>113</u> [***]		w.e.f. 01.01.2011
174.	Branded confectionery excluding chocolate.	5%	For the period from 01.04.2006 to 07.05.2006
<u>82</u> [175.	<u>133</u> [Weight and Measures including Electronic Weights and Measures excluding weighing bridge]	<u>87</u> [5%]	
176.	Diamond bits.	<u>87</u> [5%]	
177.	<u>114</u> [***]		
178	Aviation Turbine Fuel.	<u>87</u> [5%]]	
<u>79</u> [179	Gharwan/Gharav Marble.	<u>87</u> [5%]	
<u>101</u> [180	<u>106</u> [***]		
181	Crowbar	5%	
182	Water tanker for supply of water	5%	
183	CFL Bulb	5%	
184	Marble Powder, Karezi and Chips	5%	
185	Timber of Safeda and Adusa	5%	
186	<u>138</u> [Flour mill of motor capacity exceeding 2 HP and its components excluding motor]	5%]	
<u>107</u> [187	Use lead acid battery	5%]	
188	Plant and machinery, parts and	5%	
<u>124</u> [189	Electronic Milk Tester and its parts	5%	
190	Welding Holder, Welding Glass and Welding Machine	5%	
191	Synthetic Industrial Diamond Powder, Gems cutting and polishing tools	5%	
192	Bakery Yeast	5%	
193	<u>134</u> [Desert coolers and Room coolers]	5%	
194	Loose leaf spring	5%	
<u>105</u>	<u>105</u> [Moulded Plastic Storage Tank]	5%	

195	Roto Moulded Plastic Storage Tank	5%	
196	LED Lamp	5%]	
135[167	Cement concrete mosaic tiles	5]	
	Part-A		
	(See S. No. 65 of Schedule IV)		
	GOODS UNDER CATEGORY OF IT PRODUCTS		

S. No.	Description of Goods	Rate of Tax %
1	Word processing machines, Electronic typewriters.	87[5%]
2	Electronic calculators	87[5%]
3	53Computer system and peripherals,91[computer printers excluding multifunctional devices] and electronic diaries.	87[5%]
4	D C Micromotors, Stepper motors of an output not exceeding 37.5 watts.	87[5%]
5	Uninterrupted power supply (UPS)	87[5%]
6	Permanent magnets and articles intended to become permanent magnet (ferrites)	87[5%]
7	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and tele communication apparatus for carriage-current lien systems or for digital line systems; vedio phones.	87[5%]
8	Microphones, multimedia speakers, headphones, earphones and combines microphone/ speaker sets.	87[5%]
9	Telephone answering machines	87[5%]
10	Prepared unrecorded media for sound recording or similar recording of other phenomena including Compact Disc (CD) and Digital Versatile Disc (DVD)	87[5%]
11	IT software on any media.	87[5%]
12	Transmission appartus other than apparatus for radio broadcasting or TV broadcasting, Transmission apparatus incorporating reception apparatus, cellular telephones.	87[5%]
13	Radio communication receivers, Radio Pagers.	87[5%]
14	Aerials and antennas.	87[5%]
15	LCD Panels, LED panels.	87[5%]
16	Electrical capacitors fixed, variable or adjustable (preset).	87[5%]
17	Electrical resistors (including rheostats and potentiometers) other than heating resistors	87[5%]
18	Printed Circuits	87[5%]
19	Switches, Connectors and Relay for up to 5 amps at voltage not exceeding 250 volts, electronic fuses	87[5%]
20	Data / Graphic Display Tubes other than TV Picture tubes.	87[5%]
21	Diodes, transistors & similar semi-conductor device, photo sensitive semi conductor devices, including photo voltaic cells whether or not assembled in modules or made-up in to	87[5%]

	panels; light emitting diodes; mounted piezo -electric crystals	
22	Electronic Integrated Circuits and Micro assemblies	87[5%]
23	Signal Generators	87[5%]
24	Optical fibre cables and joining kits and joining materials thereof	87[5%]
25	Optical fibre and optical fibre bundles and joining kits and joining materials thereof	87[5%]
26	Liquid Crystal Devices, flat panel display devices.	87[5%]
27	Cathode Ray Oscilloscopes, Spectrum analysers, Cross talk meters, gain measuring instruments, distortion factor meters, psophometres, network and logic analysers and Signal analysers.	87[5%]
28	Parts of 1 to 27 above.	87[5%]
	Part-B	
	(See S. No. 69 of Schedule IV)	
	GOODS UNDER CATEGORY OF INDUSTRIAL INPUTS	
S. No	Description of Goods	Rate of Tax %
1	Animal (including fish) fats, oils, crude, refined or purified	87[5%]
2	Glycerol, crude, glycer of waters and glycerol lyes.	87[5%]
3	Vegetable waxes (other than triglycerides) bees wax, other insect waxes and supermaceti, whether or not refined or coloured	87[5%]
4	Animal or vegetable fats boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas	87[5%]
5	Liquid glucose (non-medicinal), Dextrose Syrup	87[5%]
6	Denatured ethyl alcohol of any strength	87[5]
7	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with manganese content of 20% or more, calculated on dry weight	87[5%]
8	Copper ores and concentrates	87[5%]
9	Nickel ores and concentrates	87[5%]
10	Cobalt ores and concentrates	87[5%]
11	Aluminium ores and concentrates	87[5%]
12	Lead ores and concentrates	87[5%]
13	Zinc ores and concentrates	87[5%]
14	Tin ores and concentrates	87[5%]
15	Chromium ores and concentrates	87[5%]
16	Tungsten ores and concentrates	87[5%]
17	Uranium or thorium ores and concentrates	87[5%]
18	Molybdenum ores and concentrates	87[5%]
19	Titanium ores and concentrates	87[5%]

19	Titanium ores and concentrates	87[5%]
20	Niobium, Tantalum, Vanadium or Zirconium ores and concentrates	87[5%]
21	Precious metal ores and concentrates	87[5%]
22	Other ores and concentrates	87[5%]
23	Granulated slag (slag sand) from the manufacture of iron or steel.	87[5%]
24	Benzole	87[5%]
25	Toluole	87[5%]
26	Xylol	87[5%]
27	Napthalene	87[5%]
28	Phenols	87[5%]
29	Creosole oils	87[5%]
30	Normal Paraffin	87[5%]
31	Butadine	87[5%]
32	Fluorine, Chlorine, Bromine and Iodine.	87[5%]
33	Sulphur, sublimed or precipitated, colloidal Sulphur	87[5%]
34	Carbon (carbon black & other forms of carbon not elsewhere specified or included)	87[5%]
35	Hydrogen, rare gases other than non-metals	87[5%]
36	Alkali or alkaline earth metals, rare earth metals, scandium and yttrium, whether or not intermixed or interalloyed, mercury.	87[5%]
37	Hydrogen chloride (hydrochloric acid), chlorosulphuric acid.	87[5%]
38	Sulphuric acid and anhydrides thereof, Oleum	87[5%]
39	Nitric acid, Sulphonitric acids	87[5%]
40	Diphosphorous pentoxide, phosphoric acid and polyphosphoric acids.	87[5%]
41	Oxides of boron, boric acids.	87[5%]
42	Halides and halide oxides of non-metals	87[5%]
43	Sulphides of non-metals, commercial phosphorus trisulphide	87[5%]
44	Ammonia, anhydrous or aqueous solution.	87[5%]
45	Sodium hydroxide (caustic soda), Potassium hydroxide (caustic potash) peroxides of sodium or potassium.	87[5%]
46	Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides of Strontium or Barium	87[5%]
47	Aluminium hydroxide	87[5%]
48	Chromium oxides and hydroxides.	87[5%]
49	Manganese oxides.	87[5%]
50	Iron oxides and hydroxides	87[5%]
51	Cobalt oxides and hydroxides commercial cobalt oxides.	87[5%]
52	Titanium oxides.	87[5%]
53	Lead oxides, Red lead and Orange lead	87[5%]

54	Hydrazine & hydroxylamine and their inorganic salts other inorganic bases, other metal oxides, hydroxides and peroxides.	87[5%]
55	Flurides, fluorosilicates, fluoroaluminates and other complex fluorine salts.	87[5%]
56	Chlorides, chloride oxides and chloride hydroxides, bromides and bromide oxides, iodides and iodide oxides.	87[5%]
57	Bleach liquid, Bleaching powder, sodium hypochlorides	87[5%]
58	Chlorates and perchlorates, Bromates and Perbromates, Iodates and periodates.	87[5%]
59	Sulphides, Polysulphides.	87[5%]
60	Dithionites and sulfoxylates.	87[5%]
61	Sulphites, thiosulphates	87[5%]
62	Sodium sulphates, alums, Peroxosulphates (Persulphates), Sodium Hydrogen sulphate, Ferrous sulphate, Copper sulphate, Amonium alum, potash alum and ferric alum, Manganese sulphate, Strontium sulphate	87[5%]
63	Nitrites and Nitrates	87[5%]
64	Phosphinates (hypophosphites,), phosphonates (phosphites); and polyphosphates	87[5%]
65	Carbonates, peroxocarbonates (percarbonates), commercial ammonium carbonates containing ammonium carbanate.	87[5%]
66	Cyanides, cyanide oxides and complex cyanides.	87[5%]
67	Fulminates, cyanates and thiocyanates	87[5%]
68	Silicates, commercial alkali metal, silicates or sodium, sodium metasilicates, sodium metasilicates of Potassium, Magnesium Trisilicate	87[5%]
69	Borates, peroxoborates (perborates)	87[5%]
70	Sodium bichromate	87[5%]
71	Sodium dichromate.	87[5%]
72	Potassium dichromate.	87[5%]
73	Radioactive chemical elements and radioactive isotopes (including the fissile chemical elements and isotopes) & their compounds	87[5%]
74	Isotopes other than those mentioned at Serial No. 73 above and compounds inorganic or organic of such isotopes,	87[5%]
75	Compounds, inorganic or organic of rare earth metals, or yttrium or of scandium or of mixtures of these metals.	87[5%]
76	Hydrogen peroxide	87[5%]
77	Phosphides, whether or not chemically defined excluding ferrophosphorus.	87[5%]
78	Silicon carbides	87[5%]
79	Calcium carbides.	87[5%]
80	Ethylene, Propylene.	87[5%]

81	Cyclic Hydrocarbons.	87[5%]
82	Halogenated derivatives of Hydrocarbons.	87[5%]
83	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons whether or not halogenated.	87[5%]
84	Methanol	87[5%]
85	Di- Ethylene Glycol, Mono-Ethylene Glycol, Tri-Ethylene Glycol, Ethylene Glycol, Heavy Ethylene Glycol.	87[5%]
86	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives,	87[5%]
87	Halogenated, sulphonated nitrated or nitrosated derivatives of phenols or phenol alcohols.	87[5%]
88	Ethers, ether alcohols peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) & their halogenated	87[5%]
89	Expoxides, epoxyalcohols, epoxyphenols & epoxyethers, with a three membered ring and their halogenated sulphonated,	87[5%]
90	Ethylene Oxide	87[5%]
91	Acetals and hemiacetals, whether or not with other oxygen function and their halogenated, sulphonated, nitrated nitrosated	87[5%]
92	Aldehydes whether or not with other oxygen function, cyclic polymers of aldehydes. Paraformaldehyde.	87[5%]
93	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of Serial No. 92 above	87[5%]
94	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated	87[5%]
95	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids	87[5%]
96	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, their halogenated, sulphonated, nitrated derivatives.	87[5%]
97	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacid their halogenated	87[5%]
98	Phosphoric ester and their salts, including lactophosphates, their halogenated, sulphonated nitrated or nitrosated derivatives.	87[5%]
99	Esters of other inorganic acids (excluding ester of hydrogen halides) and their salts, their halogenated sulphonated nitrated.	87[5%]
100	Amine-function compounds	87[5%]
101	Oxygen- function amino-compounds.	87[5%]
102	Quaternary ammonium salts and hydroxides, lecithins and	87[5%]

	other phosphoaminolipids.	
103	Carboxyamide-function compounds, amide-function compounds of carbonic acid.	<u>87</u> [5%]
104	Carboxyamide-function compounds including saccharin and its salts and imine function compounds.	<u>87</u> [5%]
105	Nitrile-function compounds.	<u>87</u> [5%]
106	Diazo-, Azo- or azoxy-compounds.	<u>87</u> [5%]
107	Organic derivatives of hydrazine or of hydroxylamine.	<u>87</u> [5%]
108	Organo-sulphur compounds.	<u>87</u> [5%]
109	Ethylene Diamine Tetra Acetic Acid, Nitrillo Triacetic acid and their derivatives.	<u>87</u> [5%]
110	Heterocyclic compounds with oxygen heteroatom(s) only.	<u>87</u> [5%]
111	Heterocyclic compounds with nitrogen heteroatom(s) only.	<u>87</u> [5%]
112	Nucleic acids and their salts, other heterocyclic compounds.	<u>87</u> [5%]
113	Sulphonamides.	<u>87</u> [5%]
114	Glycosides, natural or reproduced by synthesis and their salts, ethers esters and other derivatives.	<u>87</u> [5%]
115	Vegetable alkaloids natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.	<u>87</u> [5%]
116	Tanning extracts of vegetable origin, tannins and their salts, ethers, esters and other derivatives, excluding catechu or gambiar	<u>87</u> [5%]
117	Synthetic organic tanning substances, inorganic tanning substances, tanning preparations, whether or not containing natural excluding catechu or gambiar	<u>87</u> [5%]
118	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding annimal black) exlcuding catechu or gambiar	<u>87</u> [5%]
119	Synthetic organic colouring matter whether or not chemically defined, preparations based on synthetic organic colouring matter, excluding catechu or gambiar	<u>87</u> [5%]
120	Colour lakes and preparation based on colour lakes.	<u>87</u> [5%]
121	Master Batches, other colouring matter including ultra marine blue	<u>87</u> [5%]
122	Textile Finishing agents. Textile Printing Binder-PVC Copolymer. Textile Non-woven binder-PVA copolymer. Lamination emulsion-PVA copolymer. Packaging emulsion-PVA copolymer. Sticker Emulsion-PVA copolymer. Binder for water based paint-PVA copolymer	<u>87</u> [5%]
123	Prepared pigments and all their derivatives	<u>87</u> [5%]
124	Glass frit and other glass in the form of powder granules or flakes.	<u>87</u> [5%]
125	Prepared driers.	<u>87</u> [5%]
126	Pigments(including metallic powders and flakes) dispersed in	<u>87</u> [5%]

	non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints(including enamels), stamping foils.	
127	Casein, Caseinates and other case in derivatives casein glues.	87[5%]
128	Enzymes, prepared enzymes not elsewhere specified or included.	87[5%]
129	Artificial graphite, colloidal or semi-colloidal graphite, preparation based on graphite or other carbon in the form of pastes	87[5%]
130	Activated Carbon, Activated natural mineral products, animal black, including spend animal black	87[5%]
131	Residual lyes from manufacturing of wood pulp whether or not concentrated, desugared or chemically treated, including lignin sulphonate	87[5%]
132	Gums and turpentine oil	87[5%]
133	Rosin and resin acids and derivatives, thereof, rosin spirit and rosin oils, run gums.	87[5%]
134	Wood tar, wood tar oils wood creosote, wood naptha vegetable pitch brewere pitch and similar preparation based on resin acid.	87[5%]
135	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products & preparations of a kind used in the textile, papers, leather or like industries	87[5%]
136	Prepared rubber accelerators, compound plasticisers for rubber or plastics, not elsewhere specified or included antioxidising preparations and other compounds stablizers for rubber and for plastics.	87[5%]
137	Reducers and blanket wash/roller wash used in the printing industry.	87[5%]
138	Reaction initiators, reaction accelerators and catalytic preparations not elsewhere specified or included.	87[5%]
139	Mixed alkybenzenes & mixed alkylnaphthalenes.	87[5%]
140	Chemical elements doped for use in electronics in the form of discs, wafers or similar forms chemical compounds doped for use in electronics	87[5%]
141	Industrial monocarboxylic fatty acids, acid oils from refining industrial fatty alcohols.	87[5%]
142	Retarders used in the printing industry	87[5%]
143	LLDPE / LDPE	87[5%]
144	HDPE	87[5%]
145	Polymers of propylene in primary forms	87[5%]
146	PVC (Poly Vinyl Choloride)	87[5%]
147	Acrylic polymers in primary forms	87[5%]
148	Polyacetals, other polyethers and epoxide resin, in primary forms, polycarbonates, alkyd resins, polyalkylesters &	87[5%]

	polyesters.	
149	Polyethylene Terephthalate chips	87[5%]
150	Polymides in primary forms.	87[5%]
151	Amino-resins, polyphenylene oxide, phenolic resins and polyurethanes in primary forms	87[5%]
152	Silicons in primary forms	87[5%]
153	Petroleum resins, coumarone-indene resins, polyperpenes, polysulphides, polysulphones.	87[5%]
154	Cellulose and its chemical derivatives & cellulose ethers, not else where specified in primary forms.	87[5%]
155	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemicals)	87[5%]
156	Ion-exchangers based on polymers in primary forms.	87[5%]
157	Self-adhesive plates, sheets, film, strip of plastics whether or not in rolls.	87[5%]
158	Thermocol	87[5%]
159	Flexible plain films.	87[5%]
160	Articles for packing of goods of plastics namely crates, containers, carboy bottles, jars, jerry cans, stoppers, lids, caps, but not including insulated wares and such other items used at the time of sale for the convenience of the customers including carry bags.	87[5%]
161	Natural rubber, balata gutta percha guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strips.	87[5%]
162	Synthetic rubber and factice derived from oils in primary forms or in plates, sheets or strips, mixtures of any products	87[5%]
163	Reclaimed rubber, in primary forms or in plates, sheets or strips.	87[5%]
164	54Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip, other than the forms and articles of unvulcanised rubber.	87[5%]
165	Mechanical wood pulp, chemical wood pulp, semi chemical wood pulp & pulps of other fibrous cellulosic materials.	87[5%]
166	Cartons (including flatened or folded cartons), boxes (including flattened or folded boxes), cases, bags, packing container; of paper, paper board, whether in assembled or unassembled conditions.	87[5%]
167	Paper printed labels, paperboard printed labels.	87[5%]
168	Paper self-adhesive tape and printed wrappers used for packing.	87[5%]
169	Partially orient yarn, polyester texturised yarn and waste thereof.	87[5%]
170	Polyster staple Fibre & Polyster Staple Fibre Fill.	87[5%]
171	Polvester Staple Fibre waste.	87[5%]

172	Sacks and bags, of a kind used for packing of goods of jute, or of other textile base fibres.	87[5%]
173	Carboys, bottles, jars, phials of glass, of a kind used for the packing goods, stoppers, lids and other closures, of glass.	87[5%]
174	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers) capsules for bottles, threaded bungs, seals.	87[5%]
175	Ferro alloys	87[5%]
176	Zinc Oxide	87[5%]
177	Jute Yarn, Jute Cloth, Jute twine and Jute sheets	87[5%]
178	PP / HDPE Woven sacks, PP / HDPE Fabrics	87[5%]
179	Hessain cloth	87[5%]
180	Camphor	87[5%]
181	Woven Label Tapes	87[5%]
182	Empty cylinders of LPG	87[5%]
183	Natural Gas in <u>55</u> Liquefied or Gaseous (except LPG, propane and Butane).	87[5%]
184	Synthetic flavoring essences	87[5%]
185	Naphtha	87[5%]
186	China Clay	87[5%]
187	Rubber Process Oil	87[5%]
188	Liquified Chlorine	87[5%]
189	Furnace Oil	87[5%]
190	Petrolieum Coke	87[5%]
191	Laterite	87[5%]
192	Silica Sand	87[5%]
193	Red Ocher	87[5%]
194	Felsphar	87[5%]
195	Chalk Powder	87[5%]
196	Hydrated Lime	87[5%]
197	Quartz Powder	87[5%]
198	Sodium Fypo Chlorite	87[5%]
199	Carbon Tapping Electrode	87[5%]
200	Carbon Catalyst	87[5%]
201	Sodium Hydroxide	87[5%]
202	Acetylene Gas	87[5%]
203	Non -Edible Oil (other than hair oils)	87[5%]
204	Soapstone	87[5%]
205	Residual Furance Oil	87[5%]
206	HydroSulphite of Soda	87[5%]
207	Sodium Bicarbonate	87[5%]
208	Dves & Dvestuffs excluding paints. enamels. cement based	87[5%]

	water colours, dry distempers, oil based distempers, emulsion paints including acrylic and plastic emulsion paints, lacquers including cellulose lacquers, varnishes, all types of synthetic adhesives, all types of polish, bale oil, white, double boiled linseed oil, thinners, all kind of paint removers and all kinds of wall papers.	
209	56[Deleted]	87[5%]
210	Threads including fire resistance thread	87[5%]
211	Wooden Heel	87[5%]
212	Buttons, Elastics, Zip, Zip Fastners, foam, Nylon Tape and Lace	87[5%]
213	Antisatic Insole	87[5%]
214	Barely Malt	87[5%]
215	92[***]	
216	115[***]	
217	115[***]	
218	125[stainless steel ingots, billets, blooms, flats and flat bars]	87[5%]
219	Rectified spirit	87[5%]
220.	116[***]	
221.	60Abrasives and emery stone.	87[5%]
222.	61Copper wire including super enameled copper wire, submersible copper winding wire and double cotton covered copper wire.	87[5%]
223	62Transformer Tank and accessories thereof	87[5%]
224	62Core Clamp, Clamping Ring and Aluminum Member.	87[5%]
225	62Insulating materials, that is to say, insulating varnish, insulating tape, polyester film, leatherized paper, empire and fibre glass cloth and empire and fibre glass sleeve	87[5%]
226	62H.V./L.V. bushing (insulator).	87[5%]
227	62H.V./L.V. metal parts of brass and aluminum.	87[5%]
228	62Transformer oil.	87[5%]
229	62Electrical grade insulating paper/Kraft paper/press board.	87[5%]
230	62Double paper covered (DPC) and super enameled (SEM) wire and strips of copper and aluminum.	87[5%]
231	62C.R.G.O./Electrical lamination.	87[5%]
232	63Cork sheet.	87[5%]
233	63Sleeving.	87[5%]
234	63H.V./L.V. coil of copper and aluminum.	87[5%]
235	64Non-ferrous metal sheet (including foil) circle, wires, strips and scrap.	87[5%]
236	65Nickel and copper cathode.	87[5%]
237	65Copper tubes for refrigeration and cooling plants.	87[5%]
238	65Coconut shell coke and met coke.	87[5%]

239	<u>65</u> Silica gel.	<u>87</u> [5%]
240	<u>65</u> Welding rod.	<u>87</u> [5%]
241	<u>85</u> [***]	<u>87</u> [5%]
242.	<u>66</u> Battery lead, lead ash and separator for storage.	<u>87</u> [5%]
243.	<u>66</u> Micro-cellular sheets, PVC sole, leather board, latex rubber for footwear.	<u>87</u> [5%]
244.	<u>67</u> Used burnt oil.	<u>87</u> [5%]
245.	<u>67</u> Circlip.	<u>87</u> [5%]
246.	<u>67</u> Tread Rubber; Bonding gum; and Baked vulcanizing cement.	<u>87</u> [5%]
247.	<u>68</u> Investment powder.	<u>87</u> [5%]
248	<u>68</u> Acetone.	<u>87</u> [5%]
249.	<u>68</u> MIBK (Methyl Iso Butyl Ketone).	<u>87</u> [5%]
250.	<u>68</u> MEK (Methyl Ethyl Ketone).	<u>87</u> [5%]
251.	<u>68</u> NBA (Normal Butyl Alcohol).	<u>87</u> [5%]
252.	<u>68</u> Ethyl Acetate.	<u>87</u> [5%]
253.	<u>68</u> Butyl Acetate.	<u>87</u> [5%]
254.	<u>68</u> IPA (Iso Propyl Alcohol).	<u>87</u> [5%]
255.	<u>68</u> DAA (Di Acetone Alcohol).	<u>87</u> [5%]
256.	<u>68</u> Pathalic Anhydride.	<u>87</u> [5%]
257.	<u>68</u> Maleic Anhydride.	<u>87</u> [5%]
258.	<u>68</u> Pentaerythritol.	<u>87</u> [5%]
259.	<u>68</u> Hexamine.	<u>87</u> [5%]
260.	<u>69</u> CNSL RESIN (Cashew Nut Shell Liquid Resin).	<u>87</u> [5%]
261.	<u>69</u> Industrial lacquers.	<u>87</u> [5%]
262.	<u>69</u> Perforated sheets.	<u>87</u> [5%]
263.	<u>69</u> Latex Foam.	<u>87</u> [5%]
264.	<u>69</u> Saw Dust.	<u>87</u> [5%]
265.	<u>126</u> [Tumba seed, Nimboli and Karanj]	<u>87</u> [5%]
266.	<u>69</u> Plaster of Paris.	<u>87</u> [5%]
267.	<u>70</u> Calcined magnesite and Magnesium Chloride.	<u>87</u> [5%]
268.	<u>93</u> [***]	
269.	<u>71</u> Gelatin and gelatin capsule.	<u>87</u> [5%]
270.	<u>71</u> Toluene, O-xylene and Mix-xylene	<u>87</u> [5%]
271.	<u>71</u> Papad-khar	<u>87</u> [5%]
272.	<u>72</u> CBFS (Carbon Black Feed Stock)	<u>87</u> [5%]
273.	<u>72</u> C-9 (Known by whatever name)	<u>87</u> [5%]
274.	<u>127</u> [***]	
275.	<u>73</u> Liquid Hydro Carbon manufactured from plastic waste.	<u>87</u> [5%]
276.	<u>74</u> Sugarcane. [w.e.f. 01.04.2006]	<u>87</u> [5%]
277.	<u>75</u> PET Perform	<u>87</u> [5%]

278.	Dextrins and other modified starches	5%
279.	Acyclic alcohols and their halogenated sulphonated nitrated or nitosated derivatives.	5%
280.	Artificial waxes and prepared waxes.	5%
281.	Petroleum jelly, paraffin wax, microcrystalline petroleum wax., slack wax, ozokerite, lignite wax, peat wax other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	5%
282.	Potassium permanganate, Polyvinyl Alcohol alginate, calcium propionate, improvers and gel EDTA, precipitated silica, electroplating salt, water treatment chemicals.	5%

103[NOTE: For any of the goods included in Schedule IV including Part-A and Part-B, which are covered in the category of goods of special importance as specified in section 14 of the Central Sales Tax Act, 1956, the rate of tax shall be such as specified against serial number 7 of the schedule VI appended to the Act.]

1. Substituted vide No.2005-05 dated 11.4.06 for "All metal castings".
2. Substituted vide No. 2005-19 dated 19.04.2006 for "pans except".
3. Substituted vide No. 2005-19 dated 19.04.2006, for "Bearing".
4. Substituted vide No. 2005-19 dated 19.04.2006 for "pillow covers".
5. Inserted vide No .2005-05 dated 11.04.06.
6. Substituted for "Coffee beans, seeds, cocoa pod and beans, green tea leaf and chicory" vide No. 2005-63 dated 05.07.2006.
7. Substituted vide Notification No. F.12(63)FD/Tax/2005/102 dated 18.10.2006 for the following: "Disposable food packing containers, tooth picks, straw, aluminum house foil and tissue paper.".
8. Inserted vide No. 2005-45 dated 08.05.2006.
9. Substituted for "Edible oils and oil cake" vide No.2005-05 dated 11.4.06.
10. Omitted the entry "Embroidery or zari articles, that is to say, imi, zari, kasab, salma, dabka, chumki, gota sitara, naqsi, kora, glass bead, badla." vide No. 2005-19 dated 19.04.2006.
11. Omitted the entry "Exercise book, graph book, and laboratory note book" vide No. 2005-30 dated 28.04.2006.
12. Substituted for "Gypsum" vide No. 2005-19 dated 19.04.2006.
13. Deleted expression "agarbatti and" vide No. 2005-05 dated 11.04.2006.
14. Substituted for "Bran of cereals" vide No. 2005-05 dated 11.04.2006.
15. Omitted vide Notification No. F.12(63)FD/Tax/2005/102 dated 18.10.2006. Prior text was "Incense sticks commonly known as agarbati, dhupkathi or dhupbati."
16. Substituted for "Industrial cables (High voltage cables, XLPE Cables, jelly filled cables, optical fibre cable) vide No. 2005-30 dated 28.04.2006.
17. Substituted for "Khoya/ Khoa" vide No.2005-63 dated 05.07.2006.
18. Omitted "Lac and chapadi." vide No. 2005-30 dated 28.04.2006.
19. Substituted for "Moulded plastic footwear, hawai chappals and straps thereof." vide No. 2005-56 dated 01.06.2006.
20. Omitted "Niwar." vide No. 2005-30 dated 28.04.2006.
21. Substituted for "Wire mesh and metal mesh" vide No.2005-05 dated 11.4.06.
22. Substituted for "Paper, newsprint, paper board and waste thereof." vide No.2005-30 dated 28.4.06.
23. Substituted for "PVC pipes." vide No.2005-05 dated 11.4.06.
24. Substituted for "Printing ink excluding toner and cartridges" vide No. 2005-30 dated 28.04.2006.
25. Added ",sharbat and thandai" vide Notification. No.2005-05 dated 11.4.06.
26. Substituted for "Rail coaches, engines and wagons, parts thereof." Vide No. 2005-63 dated 05.07.2006.
27. Substituted for "Starch and sago" vide No. 2005-51 dated 08.05.2006.

28. After the existing expression " Sweetmeat (Deshi)", the expression "and unbranded namkins" was added vide No. 2005-05 dated 11.04.2006.; After the expression "unbranded namkins" the expression "including dried potato chips" was added vide No. 2005-19 dated 19.04.2006; For the entry "Sweetmeat (Deshi) and unbranded namkins including dried potato chips.", a new entry "Sweetmeat (Deshi) including Gazak, Reveri and Tilpatti and unbranded namkins including dried potato chips." was substituted vide Notification No. F.12(63)FD/Tax/2005/102 dated 18.10.2006. The present substitution was made vide No. 170 dated 30.03.2007.

29. Deleted the entry "Tobacco not covered under Schedule I.", vide No. 2007-02 dated 04.04.2007.

30. Substituted for "Used cars" vide No. 07-170 dated 30.03.2007.

31. Inserted vide Notf. No.2005-05 dated 11.4.06.

32. Deleted entry No. 152 "Gulkand and gulabjal" vide No. 07-170 dated 30.03.2007.

33. New insertion of "S.No. 153. Kirana items namely kala namak, sendha namak, coconut powder, edible gond, isabgoal husk, rai, postdana, magaj of all kinds, saffron, silver vark, kaluanji, saji and dry fruits." vide Notification No.2005-05 dated 11.4.06.

34. Deleted "silver vark" vide Notification 07-170 dated 30.03.2007.

35. New insertion of "S.No. 154. Unbranded bakery products including cookies but excluding cakes and pastries; confectionery excluding chocolates." vide No. 2005-19 dated 19.04.2006.

36. Inserted vide No.2005-51 dated 08.05.2006.

37. Inserted vide No. 2005-19 dated 19.04.2006.

38. Inserted vide No.2005-5108.05.2006.

39. New insertion of "S.No. 156." vide No.2005-19 dated 19.04.2006.

40. New insertion of "S.No. 157." vide No. 2005-30 dated 28.04.2006.

41. New insertion of "S.No. 158." vide No. 2005-30 dated 28.04.2006.

42. New insertion of "S.No. 159." vide No. 2005-30 d dated 28.04.2006.

43. New insertion of "S.No. 160." vide No. 2005-30 dated 28.04.2006.

44. Omitted "S.No. 160. Textile screen design" vide No. 07-170 dated 30.03.2007.

45. New insertion of "S.No. 161" vide No.2005-51 dated 08.05.2006.

46. New insertion of "S.No. 162" vide No.2005-51 dated 08.05.2006.

47. New insertion of "S.No. 163" vide No. 2005-56 dated 01.06.2006.

48. New insertion of "S.No. 164" vide No. 2005-56 dated 01.06.2006.

49. New insertion of "S.No. 165" vide No. 2005-56 dated 01.06.2006.

50. New insertion of "S.No. 166" vide No. 2005-63 dated 05.07.2006.

51. New insertion of "S.No. 167" vide No. 2005-63 dated 05.07.2006.

52. New insertion of "S.No. 168" vide No. 2005-78 dated 11.08.2006.

53. Substituted for "Computer system and peripherals, electronic diaries." vide No. 2005-56 dated 01.06.2006.

54. Substituted for "Compounded rubber, univalcanised, in primary forms or in plates, sheets or strip, other than unvulcanised rubber." vide No. 2005-19 dated 19.04.2006.

55. Substituted for "Liquefied" vide No.2005-05 dated 11.4.06.

56. Deleted "Gwar seed, gwar refined dal or split, gwar gum powder, Dhencha and Punwad." vide No. 2005-126, Dated 08.02.2007.

57. Substituted for "Marble and granite Block" vide No. 2005-19 dated 19.04.2006.

58. Substituted for "Rough Kota Stone of thickness more than 55mm." vide notification No. 06-21 dated 28.04.2007.

59. Added vide No.2005-05 dated 11.4.06.

60. Added "Abrasive stone (Batti)" vide No.2005-05 dated 11.4.06; Added; Further substituted as "Abrasive stone (Batti) and emery stone" vide No. 2005-30 dated 28.04.2006; and present entry substituted vide 2007-138 dated 09.03.2007.

61. Added vide No.2005-05 dated 11.4.06.

62. Added vide 2005-19 dated 19.04.2006.

63. Added vide No. 2005-30 dated 28.04.2006.

64. Added vide No. 2005-30 dated 28.04.2006.

65. Added vide No. 2005-19 dated 19.04.2006.

66. Added vide No. 2005-30 dated 28.04.2006.

67. Added vide No. 2005-51 dated 08.05.2006.

68. Added vide No. 2005-56 dated 01.06.2006.

69. Added vide No. 2005-56 dated 01.06.2006.

70. Inserted vide Notification No. F.12(63)FD/Tax/2005/102 dated 10.10.2006.

71. Added vide No. 2007-138 dated 09.03.2007.

72. Added vide No. 2007-138 dated 09.03.2007.

73. Added vide No. F. 12(7) FD/ Tax/07-24 dated 31.05.2007.

74. Added vide No. F.12(29) FD / Tax /07-30 dated 26.07.2007

75. Added vide No. 07-34 dated 18.08.2007 w.e.f. 01.04.2006.

76. Omitted vide Notification No. F.12(84)FD/Tax/2009-43 dated 30.07.2009 w.e.f. 28.07.2009 for the following : -
 "55.Gur, jaggery and edible variety of rab gur 4 114.Rice bran.4"

77. Substituted vide Notification No. F.12(84)FD/Tax/2009-43 dated 30.07.2009 w.e.f. 28.07.2009 for the following : -
 "131.28 Sweetmeat Deshi (including Gajak & Revri), branded bhujiya made of pulses, and unbranded namkeens (including dried potato chips).4"

78. Substituted vide Notification No. F.12(84)FD/Tax/2009-43 dated 30.07.2009 w.e.f. 28.07.2009 for the following : -
 "137.Tools.4"

79. Inserted vide Notification No. F.12(84)FD/Tax/2009-43 Dated 30.07.2009 w.e.f. 08.07.2009.

80. Substituted vide Notification No. S.O.98.- No.F.12(84)FD/Tax/2009-13 dated 08.07.2009 for the following : -
 "60.Herb, bark, dry plant, dry root, commonly known as jari booti and dry flower,4"

81. Omitted vide Notification No. S.O.98.- No.F.12(84)FD/Tax/2009-13 dated 08.07.2009 for the words: -
 including newsprint

82. Inserted vide Notification No. S.O.98.- No.F.12(84)FD/Tax/2009-13 dated 08.07.2009 w.e.f. 1st April, 2006

83. Inserted vide Notification No. S.O.98.- No.F.12(84)FD/Tax/2009-13 dated 08.07.2009.

84. Omitted vide Notification No. F.12(97)FD/Tax/09-40 dated 27.07.2009 for the word : - "isabgoal husk,"

85. Omitted vide Notification No. F.12(97)FD/Tax/09-40 dated 27.07.2009 for the following: -
 "24165 Isabgol. 4"

86. Substituted vide Notification No. S.O. 387. No.F.12(22)FD/Tax/10-83 dated 09.03.2010 for the following: "4%".

87. Substituted vide Notification No. S.O. 387. No.F.12(22)FD/Tax/10-83 dated 09.03.2010 for the following: "4"

88. Omitted vide Notification No. S.O. 387. No.F.12(22)FD/Tax/10-83 dated 09.03.2010. Prior text was "PVC cables for voltage exceeding 1000 Volts,"

89. Omitted vide Notification No. S.O. 387. No.F.12(22)FD/Tax/10-83 dated 09.03.2010. Prior text was " Lime stone,"

90. Substituted vide Notification No. S.O. 387. No.F.12(22)FD/Tax/10-83 dated 09.03.2010 for the following: "Readymade garments."

91. Substituted vide Notification No. S.O. 387. No.F.12(22)FD/Tax/10-83 dated 09.03.2010 for the following: " computer printers".

92. Omitted vide Notification No. S.O. 387. No.F.12(22)FD/Tax/10-83 dated 09.03.2010. Prior text was
 "215P.U.Foam sheet 87[5%]

93. Omitted vide Notification No. S.O. 387. No.F.12(22)FD/Tax/10-83 dated 09.03.2010. Prior text was"
 "268.71 Chemicals not specified elsewhere in this Schedule or in any other Schedule. 87[5%]

94. Omitted vide Notification No. S.O. 388. No.F.12(22)FD/Tax/10-84 dated 09.03.2010. Prior text was :"
 "2All equipments for communications such as, private branch exchange (PBX) and Electronic Private Automatic Branch Exchange (EPABX) and components and part

thereof.87[5%]"

95. Omitted vide Notification No.S.O. 388. No.F.12(22)FD/Tax/10-84 dated 09.03.2010. Prior text was :
"18.Beehive.87[5%]"

96. Omitted vide Notification No.S.O. 388. No.F.12(22)FD/Tax/10-84 dated 09.03.2010. Prior text was :
"22.Bitumen.87[5%]"

97. Omitted vide Notification No.S.O. 388. No.F.12(22)FD/Tax/10-84 dated 09.03.2010. Prior text was :
"32.Coal tar.87[5%]"

98. Omitted vide Notification No.S.O. 388. No.F.12(22)FD/Tax/10-84 dated 09.03.2010. Prior text was :
"45.Electrodes87[5%]"

99. Omitted vide Notification No.S.O. 388. No.F.12(22)FD/Tax/10-84 dated 09.03.2010. Prior text was :
"161.45All kinds of generating sets and inverters (excluding batteries).87[5%]"

100. Omitted vide Notification No.S.O. 388. No.F.12(22)FD/Tax/10-84 dated 09.03.2010. Prior text was :
"162.46Automobile bodies. 87[5%]"

101. Inserted vide Notification No.S.O. 388. No.F.12(22)FD/Tax/10-84 dated 09.03.2010.

102. Omitted vide Notification No. F.12(22)FD/Tax/10-102 dated 10.03.2010 w.e.f. 09.03.2010 for the following:

"42.Declared goods 8excluding pulses as specified in Section 14 of the Central Sales Tax Act., 195687[5%]"

103. Inserted vide Notification No. F.12(22)FD/Tax/10-102 dated 10.03.2010 w.e.f. 09.03.2010.

104. Substituted vide Notification No. F 12(15)FD/Tax/08 pt 64 dated 02.09.2008 for the following: "Oil based washing soap in tub or bar forms or in unpackaged cake form, but excluding detergent soap in cake, powder and liquid forms".

105. Substituted vide Notification No.F.12(22)FD/Tax/10-103 dated 31.03.2010 for the following: "Readymade garments excluding branded readymade garments".

106. Omitted vide Notification No. F.12(22)FD/Tax/10-103 dated 31.03.2010. Prior text was :

"101[180 Cotton seed oil cake5"

107. Inserted vide Notification No. F.21(22) FD/Tax/10-1 dated 05.04.2010.

108. Substituted vide Notification No. F12(47) FD/Tax/10-57 dated 19.08.2010 for the following : -

"6816[Industrial cables (High voltage cables including 88[***] XLPE Cables, jelly filled cables, optical fibre cables)87[5%]"

109. Inserted vide Notification No. F12(47) FD/Tax/10-57 dated 19.08.2010.

110. Substituted vide Notification No. F.12(52)FD/Tax/09-pt-108 dated 31.12.2010 w.e.f. 01.01.2011 for the following : -

All kinds of bricks including fly ash bricks, refractory bricks and asphaltic roofing earthen tiles and refractory monolithic.

111. Substituted vide Notification No. F.12(52)FD/Tax/09-pt-108 dated 31.12.2010 w.e.f. 01.01.2011 for the following : - "All kinds of marble, and granite"

112. Omitted vide Notification No. F.12(52)FD/Tax/09-pt-108 dated 31.12.2010 w.e.f. 01.01.2011 for the following : -

"115.River sand excluding bajari.87[5%] "

113. Omitted vide Notification No. F.12(52)FD/Tax/09-pt-108 dated 31.12.2010 w.e.f. 01.01.2011.

114. Omitted vide Notification No. F.12(52)FD/Tax/09-pt-108 dated 31.12.2010 w.e.f. 01.01.2011 for the following : -

"83[177. All kinds of building stone, grit and gitti.87[5%] "

115. Omitted vide Notification No. F.12(52)FD/Tax/09-pt-108 dated 31.12.2010 w.e.f. 01.01.2011 for the following : -

"21657Marble and granite block and laffer. 87[5%] 21758Rough Kota stone. 87[5%] 116. Omitted vide Notification No. F.12(52)FD/Tax/09-pt-108 dated 31.12.2010 w.e.f. 01.01.2011 for the following : -"

"220.59Rough sand stone blocks of dimensions not less than 1.5x 1.5x1. 87[5%]

117. Omitted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : -"

"58.Handmade safety matches87[5%] 73.Kerosene oil sold through PDS87[5%]

128.Stainless Steel sheets.87[5%] 167.51Chakla and belan made of wood. 87[5%]"

118. Substituted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : -

Lime,89[***] clinker and dolomite.

119. Substituted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : -

Skimmed milk powder and UHT milk.

120. Omitted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : - "saji"

121. Substituted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : -

41Namda, felt, non-woven fabrics and its products.

122. Omitted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : -

chakla, and belan

123. Substituted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : -

Rs.50/= per kilogram

124. Inserted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011.

125. Substituted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : -

Stainless steel ingots, billets, blooms, flats, flat bars, patta and circles.

126. Substituted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : -

69Tumba seed, Ratanjyot, Nimoli and Karanj.

127. Omitted vide Notification No. F.12(25)FD/Tax/11-132 dated 09.03.2011 w.e.f. 09.03.2011 for the following : -

"274.72Wood glue. 87[5%] 128. Substituted vide Notification No. F.12 (25) FD / Tax /II- 162 dated 15.03.2011 for the following : -"

Buckets made of iron and steel, aluminium, plastic or other materials (except precious materials).

129. Substituted vide Notification No. F.12 (25) FD / Tax /II- 162 dated 15.03.2011 for the following : -

Flour, Atta, Maida, Suji, Besan etc.

130. Omitted vide Notification No. F.12 (25) FD / Tax /II- 162 dated 15.03.2011 for the following : -

"96.Paddy, rice, wheat and pulses in whole grain, split or broken form.87[5%]"

131. Substituted vide Notification No. F.12 (25) FD / Tax /II- 162 dated 15.03.2011 for the following : -

22Paper of all kinds 81[***], all kinds of stationary goods, all types of exercise

book, graph book, laboratory note book, paper board and waste thereof.

132. Substituted vide Notification No. F.12 (25) FD / Tax /II- 162 dated 15.03.2011 for the following : -

39Box, kothi, sandook, peti, milk cane, bhagona made from iron sheet; weight and measures, tawa, kadai, tai, sigri, chimta, imamdasta, musali, jhar and chalani.

133. Substituted vide Notification No. F.12 (25) FD / Tax /II- 162 dated 15.03.2011 for the following : -

Electronic Weights & Measures excluding weighing bridge.

134. Substituted vide Notification No. F.12 (25) FD / Tax /II- 162 dated 15.03.2011 for the following : -

Desert coolers having body made of iron and Steel

135. Inserted vide Notification No. F.12 (25) FD / Tax /II- 162 dated 15.03.2011 for the following : -

136. Omitted vide Notification No. F.12(25)FD/Tax/11-168 dated 23.03.2011 w.e.f. 09.03.2011 for the following : -

"122.Sirali, bageshi, barroo, date leaves, baskets, handmade sooma and germa, made only of bamboo.87[5%]"

137. Substituted vide Notification No. F.12(25)FD/Tax/11-168 dated 23.03.2011 w.e.f. 09.03.2011 for the following : -

cookies but excluding

138. Substituted vide Notification No. F.12(25)FD/Tax/11-168 dated 23.03.2011 w.e.f. 09.03.2011 for the following : -

Flour mills with motor capacity exceeding 2 HP

SCHEDULE 5

SCHEDULE V

SCHEDULE V

(See section 4) GOODS TAXABLE AT 1[14]%			
S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	Goods not covered in any other Schedule under the Act or under any notification issued under section 4 of the Act.		

1. Substituted vide Notification No. S.O.99.- No.F.12(84)FD/Tax/2009-14 dated 08.07.2009 for the figure : -"12.5"

SCHEDULE 6

SCHEDULE VI

[See Section 4(5)]			
Goods Taxable at Special Rates			
S.No.	Description of the Goods	Rate of Tax (%)	Conditions, if any
1	2	3	4
1	High and Light Speed Diesel Oil.	18	
2	Molasses.	20	
3	Foreign Liquor, Indian Made Foreign Liquor and Beer.	4[40]	
4	Tobacco and its products	20	

5	Petrol.	28	
6	2[***]		
3[7	Goods of special importance as specified in section 14 of the Central Sales Tax Act, 1956, except the goods included in Schedule I or in Schedule III appended to the Rajasthan Value Added Tax Act, 2003.	6[5]	
5[8	All types of Motor Vehicles (other than tractors) including two and three wheelers including their parts and accessories	15	
9	Air Conditioner and refrigerator	15	
10	Mineral water and water sold in sealed containers	15	
11	Aerated water	15	
12	Aviation turbine fuel	20	
13	Pan Masala	40]	

1. Substituted vide Notification No. S.O.100.- No.F.12(84)FD/Tax/2009-15 dated 08.07.2009 for the following : -

SCHEDULE 7

SCHEDULE VII

(See section 4)			
GOODS TAXABLE AT SPECIAL RATES			
S. No.	Description of Goods	Rate of Tax %	Conditions, if any.
1	2	3	4
1.	[Foreign liquor]	20	
2.	High and Light Speed Diesel Oil	20	
3.	Molasses	20	
4.	Aviation spirit	28	
5.	Petrol	28	
6.	Bhang	50	
7.	Opium.	50	

3. Inserted vide Notification No.F.12(22)FD/Tax/10-101 dated 10.03.2010.

4. Substituted vide Notification No. F.12(25)FD/Tax/11-133 dated 09.03.2011 for the following : - "20"

5. Inserted vide Notification No. F.12(25)FD/Tax/11-133 dated 09.03.2011.

6. Substituted vide Notification No. F.12 (46) FD/Tax/11-07 dated 15.04.2011 for the following : - "4"