

(Authorized English Version)

THE RAJASTHAN FINANCE BILL, 2013

(To be introduced in the Rajasthan Legislative Assembly)

A

Bill

further to amend the Rajasthan Value Added Tax Act, 2003, the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990, the Rajasthan Stamp Act, 1998, the Rajasthan Finance Act, 2008 and the Rajasthan Contingency Fund Act, 1956, in order to give effect to the financial proposals of the State Government for financial year 2013-14 and to make certain other provisions.

Be it enacted by the Rajasthan State Legislature in the Sixty-fourth Year of the Republic of India, as follows:-

**CHAPTER I
PRELIMINARY**

1. Short title.- This Act may be called the Rajasthan Finance Act, 2013.

2. Declaration under section 3, Rajasthan Act No. 23 of 1958.- In pursuance of section 3 of the Rajasthan Provisional Collection of Taxes Act, 1958 (Act No. 23 of 1958) it is hereby declared that it is expedient in the public interest that provisions of clause 15 of this Bill shall have immediate effect under the said Act.

CHAPTER II
AMENDMENT IN THE RAJASTHAN VALUE ADDED TAX ACT,
2003

3. Amendment of section 3, Rajasthan Act No. 4 of 2003.- In sub-section (2) of section 3 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), hereinafter in this Chapter referred to as the principal Act, for the existing expression “rupees sixty lacs”, the expression “rupees seventy five lacs” shall be substituted.

CHAPTER III
AMENDMENT IN THE RAJASTHAN TAX ON LUXURIES (IN
HOTELS AND LODGING HOUSES) ACT, 1990

4. Amendment of section 2, Rajasthan Act No. 9 of 1996.- In section 2 of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990 (Act No. 9 of 1996), hereinafter in this Chapter referred to as the principal Act, the existing clause (a) of sub-section (1) shall be renumbered as clause (aa) thereof and before clause (aa), so renumbered, the following shall be inserted, namely:-

“(a) "appellate authority" means a person not below the rank of the Deputy Commissioner authorized as such by the State Government;”.

5. Amendment of section 16, Rajasthan Act No. 9 of 1996.- For the existing section 16 of the principal Act, the following shall be substituted, namely:-

“16. Filing of return.- (1) Every registered hotelier shall furnish return for such period, in such form and manner, within such time, and to such authority, as may be prescribed.

(2) Any hotelier as may be required by a notice to do so by the Luxury Tax Officer 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 in the notice.

(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 notification in the Official Gazette

extend the date of submission of returns or may dispense with the requirement of filing of any or all the returns by a hotelier or a class of hoteliers.”.

6. Amendment of section 27, Rajasthan Act No. 9 of 1996.- For the existing section 27 of the principal Act, the following shall be substituted, namely:-

“27. Appeal to the Appellate Authority.- An appeal against any order of a Luxury Tax Officer shall lie to the appellate authority and the provisions relating to such appeal in the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) and the rules made thereunder shall *mutatis mutandis* apply.”.

7. Amendment of section 28, Rajasthan Act No. 9 of 1996.- For the existing section 28 of the principal Act, the following shall be substituted, namely:-

“28. Appeal to the Tax Board.- An appeal shall lie to the Tax Board, constituted under the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) against,-

- (a) an order passed by the Commissioner under section 30 or section 31;
- (b) an order passed under the Act by the Deputy Commissioner; and
- (c) an order passed by an appellate authority,

and the provisions relating to such appeal in the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003) and the rules made thereunder shall *mutatis mutandis* apply.”.

8. Amendment of section 29, Rajasthan Act No. 9 of 1996.- For the existing section 29 of the principal Act, the following shall be substituted, namely:-

“29. Revision to the High Court.- (1) Any hotelier aggrieved by an order passed by the Tax Board under section 28 or under sub-section (9) of section 17, may, within ninety days from the date of service of such order, apply to the High Court 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 section 28 or under sub-section (9) of

section 17, direct any officer to apply to the High Court for revision of such order on the ground that it involves a question of law; and such officer 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 sub-section (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.”.

CHAPTER IV AMENDMENT IN THE RAJASTHAN STAMP ACT, 1998

9. Amendment of section 2, Rajasthan Act No. 14 of 1999.- In section 2 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), hereinafter in this Chapter referred to as the principal Act,-

(i) for the existing clause (ii), the following shall be substituted, namely:-

“(ii) "Banker" means an association, a company or a person who accepts, for the purpose of lending or investment, deposits of money from the public, repayable on demand or otherwise, and withdrawal by cheque, draft, order, or otherwise within the territories of India and includes-

- (a) a banking company as defined in clause (c) of section 5 of the Banking Regulation Act, 1949 (Central Act No.10 of 1949);
- (b) a co-operative bank as defined in clause (cci) of section 56 of the Banking Regulation Act, 1949 (Central Act No.10 of 1949);
- (c) the State Bank of India constituted under section 3 of the State Bank of India Act, 1955(Central Act No. 23 of 1955), any of its subsidiary banks as

defined in clause (k) of section 2 of the State Bank of India (Subsidiary Banks) Act, 1959 (Central Act No. 38 of 1959) and any of the corresponding new banks constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (Central Act No. 5 of 1970) and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980 (Central Act No. 40 of 1980), as the case may be;”;

(ii) for the existing clause (xvi), the following shall be substituted, namely:-

“(xvi) "impressed stamp" includes, -

- (a) labels affixed and impressed by the proper officer;
- (b) stamps embossed or engraved on stamped paper;
- (c) impression by franking machine;
- (d) impression or print on a paper by any other method including electronic method; and
- (e) such other impressions as the State Government may, by notification in the Official Gazette, specify;”;

(iii) after the existing clause (xxxiii) and before the existing clause (xxxiv), the following shall be inserted, namely:-

“(xxxiii-a) "securities" shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (Central Act No. 42 of 1956); ”; and

(iv) for the existing clause (xxxvi), the following shall be substituted, namely:-

“(xxxvi) "Stamp" means any mark, seal, certificate or endorsement by any agency or person duly authorised by the State Government, and includes an adhesive or impressed stamp, for the purposes of duty chargeable under this Act; ”.

10. Amendment of section 35, Rajasthan Act No. 14 of 1999.- In section 35 of the principal Act,-

(i) in sub-section (1) for the existing expression “(not exceeding fifty rupees and not less than ten rupees)”, the expression “(not

exceeding two hundred rupees and not less than fifty rupees)” shall be substituted;

(ii) in sub-section (2),-

(a) after the existing expression “require to be furnished with” and before the existing expression “an abstract of the instrument”, the expression “a true copy or” shall be inserted; and

(b) after the existing expression “proceed upon any such application until such” and before the existing expression “abstract and evidence”, the expression “true copy or” shall be inserted.

11. Amendment of section 36, Rajasthan Act No. 14 of 1999.- After the existing sub-section (2) and before the exiting sub-section (3) of section 36 of the principal Act, the following shall be inserted, namely:-

“(2A) When an executed instrument brought to the Collector under section 35 is, in his opinion, one of the descriptions chargeable with duty and the duty determined by him exceeds the duty already paid in respect of the instrument, he shall require the payment of the balance amount within reasonable time as may be allowed by him and on payment of such amount the Collector shall certify by endorsement that the full duty (stating the amount), with which it is chargeable, has been paid.”.

12. Amendment of section 56, Rajasthan Act No. 14 of 1999.- For the existing section 56 of the principal Act, the following shall be substituted, namely:-

“56. Recovery of duties and penalties.- (1) All duties, penalties and other sums required to be paid under this chapter or under chapter III may be recovered by the Collector by distress and sale of the movable or immovable property of the person, from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land revenue.

(2) All duties, penalties and other sums required to be paid under this chapter or under chapter III shall be a charge on the property which is the subject matter of the instrument.

(3) An entry of the charge referred to in sub-section (2) shall be made in the indices specified in the Registration Act, 1908 (Central

Act No. 16 of 1908) and such entry shall be deemed to be a notice under the said Act.

(4) Where the subject matter of the instrument is-

- (i) a revenue land, a copy of the charge entered into the indices under sub-section (3) shall be sent to the Tehsildar concerned who shall enter the information in the land records; and
- (ii) a land vested in, or placed at the disposal of, a local authority or a building or any part thereof situated within the area of a local authority, a copy of the charge entered into the indices under sub-section (3) shall be sent to the local authority concerned which shall get the information entered into the records maintained in respect of such land or building, as the case may be.”.

13. Insertion of section 63-A, Rajasthan Act No. 14 of 1999.- After the existing section 63 and before the existing section 64 of the principal Act, the following shall be inserted, namely:-

“63-A. Invalidation of stamps and saving.- Notwithstanding anything contained in sections 58, 61, 62 and 63,-

- (a) any stamp which has been purchased on or after the date of commencement of the Rajasthan Finance Act, 2013 (Act No..... of 2013) (hereinafter referred to as “the said date”) shall be used or presented for claiming allowance within a period of six months from the date of purchase. Any such stamp, which has not been used or no allowance has been claimed in respect thereof within the period of six months from the date of purchase, shall be rendered invalid;
- (b) any stamp which has been purchased but has not been used or no allowance has been claimed in respect thereof before the said date, may be used or presented for claiming the allowance under the relevant provisions of the Act within a period of six months from the said date. The stamp which has not been used or presented within the aforesaid period of six months shall be rendered invalid.”.

14. Amendment of section 85, Rajasthan Act No. 14 of 1999.- In section 85 of the principal Act,-

- (i) in sub-section (1),-
 - (a) for the existing expression “clause (ia) and (xxxvi)”, the expression “clause (ia) and (xxxvii)” shall be substituted;
 - (b) for the existing expression “records, papers documents or proceedings, the inspection”, the expression “records including electronic records, papers, documents or proceedings, the inspection” shall be substituted;
 - (c) for the existing expression “Sub Divisional Officer”, the expression “Tehsildar” shall be substituted; and
 - (d) for the existing expression “papers, documents and proceedings and to take”, the expression “records including electronic records, papers, documents and proceedings and to take” shall be substituted; and
- (ii) in sub-section (2) for the existing expression “records, papers, documents or proceedings”, the expression “records including electronic records, papers, documents or proceedings” shall be substituted.

CHAPTER V
AMENDMENT IN THE RAJASTHAN FINANCE ACT, 2008

15. Amendment of section 16, Rajasthan Act No. 11 of 2008.- In section 16 of the Rajasthan Finance Act, 2008 (Act No. 11 of 2008), for the existing expression “rupees five hundred”, the expression “rupees five thousand” shall be substituted.

CHAPTER VI
AMENDMENT IN THE RAJASTHAN CONTINGENCY
FUND ACT, 1956

16. Amendment of section 3, Rajasthan Act No. 40 of 1956.- In sub-section (1) of section 3 of the Rajasthan Contingency Fund Act, 1956 (Act No. 40 of 1956), for the existing expression “two hundred crores of rupees”, the expression “five hundred crores of rupees” shall be substituted.

STATEMENT OF OBJECTS AND REASONS

THE RAJASTHAN VALUE ADDED TAX ACT, 2003

Sub-section (2) of section 3 of the Act provides that a dealer whose annual turnover does not exceed rupees sixty lacs in a year may opt for payment of tax on his turnover. With a view to extend the facility to the dealer whose annual turnover is up to rupees seventy five lacs, the section is proposed to be amended so as to replace the aforesaid amount of sixty lacs by the amount of seventy five lacs.

THE RAJASTHAN TAX ON LUXURIES (IN HOTELS AND LODGING HOUSES) ACT, 1990

In order to bring the provisions of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990 relating to returns, appeal and revision, at par with the provisions of the Rajasthan Value Added Tax Act, 2003, the provisions of the sections 2, 16, 27, 28 and 29 of this Act are proposed to be amended.

THE RAJASTHAN STAMP ACT, 1998

Clause (ii) of section 2 of the Act is proposed to be amended to clarify that banker includes a banking company as defined in the Banking Regulation Act, 1949, a co-operative bank as defined in the Banking Regulation Act, 1949, the State Bank of India constituted under the State Bank of India Act, 1955 and its subsidiary banks as defined in the State Bank of India (Subsidiary Banks) Act, 1959 and any of the corresponding new banks constituted under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980.

Clause (xvi) of section 2 of the Act is proposed to be amended to include in the definition of impressed stamp, impression or print on a paper by electronic method or any other method and also to empower the State Government to specify any other impressions for the purpose of the said definition.

A new clause (xxxiii-a) is proposed to be inserted in section 2 of the Act to define securities.

Clause (xxxvi) of section 2 of the Act is proposed to be amended to empower the State Government, instead of Inspector General of Stamps, to authorize any agency or person under the said clause and also to insert 'certificate' in the definition of Stamp.

Section 35 of the Act is proposed to be amended to increase the fee of adjudication from minimum ten rupees to minimum fifty rupees and from maximum fifty rupees to maximum two hundred rupees and also to empower the Collector to require true copy of the instrument presented for adjudication from the applicant as an alternative of abstract of the instrument.

Section 36 of the Act is proposed to be amended to empower the Collector to require payment of the balance amount of stamp duty payable on an executed instrument where the stamp duty adjudicated thereon under section 35 is in excess of the stamp duty already paid on such instrument.

Section 56 of the Act is proposed to be amended to provide that the duties, penalties and other sums required to be paid under this Act shall be a charge on the property which is the subject matter of the instrument and to make it mandatory to make entries of such charge in the indices specified in the Registration Act, 1908 as also in the land records, in case of the revenue land, and in the records of land and buildings maintained in the local authorities, in case of lands and buildings situated in their areas.

With a view to bar misuse of stamps, a new section 63-A is proposed to be inserted in the Act to fix the validity period of stamps up to six months from the date of its purchase or from the date of coming into force of this Act and to provide that if any stamp is not used and neither any allowance is claimed in respect of any stamp under the provisions of the Act within six months from the date of its purchase or from the date of coming into force of this Act, such stamp shall be rendered invalid on the expiry of the said period of six months.

Section 85 of the Act provided that Collector may authorize an officer not below the rank of Sub Divisional Officer to inspect public offices etc. for the purpose of detection of cases of evasion or avoidance of stamp duty. Now, it is proposed that the Collector be empowered to authorize an officer not below the rank of a Tehsildar for the aforesaid purpose. It is also proposed to provide that the term 'records' used in this section shall include electronic records also. A reference to clause (xxxvii) of section 2 is also

proposed to be corrected. Accordingly, section 85 is proposed to be amended suitably.

THE RAJASTHAN FINANCE ACT, 2008

Environment and Health Cess was levied by Rajasthan Finance Act, 2008 with a view to implement environmental and health projects in mining areas, in various parts of the State. Present provisions of section 16 prescribe upper limit of the environment and health cess on mineral rights of rupees five hundred for each tonne of mineral dispatched. This imposes a restriction on the State Government to charge cess in proportion to the enhanced costs of providing health care or reducing pollution in respect of the affected population. Due to this upper limit, State Government cannot charge environment and health cess higher than rupees five hundred per tonne on any mineral and finds it difficult to implement various environmental and health projects. Therefore, section 16 is proposed to be amended so as to enhance the upper limit of environment and health cess on mineral rights from rupees five hundred to rupees five thousand for each tonne of mineral dispatched.

THE RAJASTHAN CONTINGENCY FUND ACT, 1956

The Rajasthan Contingency Fund Act, 1956 makes a provision of a sum of two hundred crores of rupees to be placed at the disposal of the Governor for meeting unforeseen expenditure not provided for in the budget. Size of Government budget has increased almost double since last revision in 2008. Likewise, demands of unforeseen items are also likely to go up. It is, therefore, proposed that the imprest in the Rajasthan Contingency Fund be raised from two hundred crores of rupees to five hundred crores of rupees.

The Bill seeks to achieve the aforesaid objectives.

Hence the Bill.

**अशोक गहलोत,
Minister Incharge.**

संविधान के अनुच्छेद 207 के खण्ड (1) और (3) के अन्तर्गत महामहिम
राज्यपाल महोदया की सिफारिश

[सं.प.12(11)वित्त/कर/2013 दिनांक 06.03.2013

प्रेषक: श्री अशोक गहलोत, प्रभारी मंत्री, प्रेषिती: सचिव, राजस्थान
विधान सभा, जयपुर]

राजस्थान की राज्यपाल महोदया ने राजस्थान वित्त विधेयक, 2013 की विषयवस्तु से अवगत होने के पश्चात् भारत के संविधान के अनुच्छेद 207 के खण्ड (1) और (3) के अधीन उक्त विधेयक को राजस्थान विधान सभा में पुरःस्थापित और प्रचलित किये जाने और विचारार्थ लिये जाने की सिफारिश की है।

FINANCIAL MEMORANDUM

Attention is invited to clause 16 of the Bill whereby an additional amount of three hundred crores of rupees is provided to be paid in the Contingency Fund of the State of Rajasthan from and out of the Consolidated Fund of the State.

The expenditure will be of a non-recurring nature.

**अशोक गहलोट,
Minister Incharge.**

MEMORANDUM REGARDING DELEGATED LEGISLATION

Clause 5 of the Bill, which seeks to substitute section 16 of the Rajasthan Tax on Luxuries (In Hotels and Lodging Houses) Act, 1990, if enacted, shall empower the State Government to prescribe the period for, and the form and manner in, and the time within, and the authority to, which returns under the said Act shall be filed.

The delegation is of normal character and relates to the matters of detail.

**अशोक गहलोत,
Minister Incharge.**

**EXTRACTS TAKEN FROM THE RAJASTHAN VALUE ADDED
TAX ACT, 2003 (Act No. 4 of 2003)**

XX	XX	XX	XX
3. Incidence of tax.- (1)	XX	XX	XX

(2) Notwithstanding anything contained in sub-section (1) a dealer other than that enumerated in clause (a) or clause (b) of sub-section (1) or the dealer or class of dealers as may be notified by the State Government, 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 sixty lacs in a year.

(3) to (6)	XX	XX	XX
XX	XX	XX	XX

**EXTRACTS TAKEN FROM THE RAJASTHAN TAX ON LUXURIES
(IN HOTELS AND LODGING HOUSES) ACT, 1990
(Act No. 9 of 1996)**

XX	XX	XX	XX
-----------	-----------	-----------	-----------

2. Definitions.- (1) In this Act, unless the context requires otherwise,-

(a) "business" includes the activities of providing residential accommodation or any place for the purpose of organising parties, ceremonies or functions and any other service in connection with, or ancillary to, such activities for monetary consideration, whether or not such activities are carried on with motive to make gain or profit and whether or not any gain or profit accrues from such activities;

(b) to (v)	XX	XX	XX
(2)	XX	XX	XX
XX	XX	XX	XX

16. Returns.- (1) Every registered hotelier shall furnish returns for such period, by such dates, and to such authority, as may be prescribed.

XX

XX

XX

XX

27. First Appeal.- An appeal against any order of a Luxury Tax Officer shall lie to the Deputy Commissioner (Appeals) appointed under the Sales Tax Act and all the provisions relating to such appeal in the Sales Tax Act and Rules made thereunder shall *mutatis mutandis* apply.

28. Second Appeal.- An appeal against any order passed by the Deputy Commissioner (Appeal) under section 27 of this Act, shall lie to the Tax Board, constituted under the Sales Tax Act and all the provisions relating to such appeal in the Sales Tax Act and the Rules made thereunder shall *mutatis mutandis* apply.

29. Revision to the Rajasthan Taxation Tribunal in special cases.- The Luxury Tax Officer or any person aggrieved by an order passed under section 28, may apply to the Rajasthan Taxation Tribunal as constituted under section 3 of the Rajasthan Taxation Tribunal Act, 1995 (Rajasthan Act No.19 of 1995), for revision of such order on the ground that the case involves a question of law; and the provisions of section 86 of the Sales Tax Act shall *mutatis mutandis* apply to such revision.

XX

XX

XX

XX

**EXTRACTS TAKEN FROM THE RAJASTHAN STAMP
ACT, 1998 (Act No. 14 of 1999)**

XX

XX

XX

XX

2. Definitions.- In this Act, unless there is something repugnant in the subject or context,

(i) to (ia)

XX

XX

XX

(ii) "Banker" means an association, a company or a person who accepts, for the purpose of lending or investment, deposits of money from the public, repayable on demand or otherwise, and withdrawal by cheque, draft, order, or otherwise within the territories of India;

(iii) to (xv) XX XX XX

(xvi) "impressed stamp" includes,-

(a) labels affixed and impressed by the proper officer, and

(b) stamps embossed or engraved on stamped paper;

(xvii) to (xxxv) XX XX XX

(xxxvi) "Stamp" means any mark, seal or endorsement by any agency or person duly authorized by the Inspector General of Stamps, and includes an adhesive or impressed stamp, for the purposes of duty chargeable under this Act.

XX

XX

XX

XX

35. Adjudication as to proper stamp.- (1) When any instrument, whether executed or not and whether previously stamped or not, is brought to the Collector, and the person bringing it applies to have the opinion of that officer as to the duty, if any, with which it is chargeable, and pays a fee of such amount (not exceeding fifty rupees and not less than ten rupees) as the Collector may in each case direct, the Collector shall determine the duty, if any, with which in his judgment, the instrument is chargeable.

(2) For this purpose the Collector may require to be furnished with an abstract of the instrument, and also with such affidavit or other evidence as he may deem necessary to prove that all the facts and circumstances affecting the chargeability of the instrument with duty, or the amount of the duty with which it is chargeable, are fully and truly set forth therein, and may refuse to proceed upon any such application until such abstract and evidence have been furnished accordingly:

Provided that,-

- (a) no evidence furnished in pursuance of this section shall be used against any person in any civil proceeding, except in an inquiry as to the duty with which the instrument to which it relates is chargeable; and
- (b) every person by whom any such evidence is furnished shall, on payment of the full duty with which the instrument to which it relates, is chargeable, be relieved from any penalty which he may

have incurred under this Act by reason of the omission to state truly in such instrument any of the facts or circumstances aforesaid.

(3) Where the Collector has reason to believe that the market value of the property has not been truly set forth in the instrument brought to him for determining the duty under sub-section (1) he may, after such inquiry as he may deem proper and after giving a reasonable opportunity of being heard to the person bringing the instrument, determine the market value of such property for the purpose of duty.

36. Certificate by Collector.- (1) When an instrument brought to the Collector under section 35 is, in his opinion, one of a description chargeable with duty, and

- (a) the Collector determines that it is already fully stamped, or
- (b) the duty determined by the Collector under section 35, or such a sum as, with the duty already paid in respect of the instrument, is equal to the duty so determined, has been paid, the Collector shall certify by endorsement on such instrument that the full duty (stating the amount) with which it is chargeable, has been paid.

(2) When such instrument is, in his opinion, not chargeable with duty, the Collector shall certify in the manner aforesaid that such instrument is not so chargeable.

(3) Any instrument upon which an endorsement has been made under this section, shall be deemed to be duly stamped or not chargeable with duty, as the case may be; and, if chargeable with duty, shall be receivable in evidence or otherwise, and may be acted upon and registered as if it had been originally duly stamped:

Provided that nothing in this section shall authorize the Collector to endorse any instrument chargeable with a duty not exceeding ten paise or any bill of exchange or promissory note, when brought to him, after the drawing or execution thereof, on paper not duly stamped:

Provided further that,-

- (a) any instrument executed or first executed in the State and brought to the Collector within one month of its execution or first execution, as the case may be; or
- (b) any instrument executed or first executed out of State and brought to the Collector within three months after it has been first received in the State;

shall be chargeable with duty as applicable at the time of its execution and where any instrument is presented to the Collector after the period specified above, such instrument shall be chargeable with duty as applicable at the time of its presentation and calculated, on the basis of market value, wherever applicable, prevalent on the date of its presentation before the Collector and he may certify accordingly.

XX XX XX XX

56. Recovery of duties and penalties.- All duties, penalties and other sums required to be paid under this chapter may be recovered by the Collector by distress and sale of the movable or immovable property of the person, from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land revenue.

XX XX XX XX

85. Books, etc., to be open to inspection.- (1) Every public officer or the association or stock exchange referred to in section 2, clause (ia) and (xxxvi) having in his custody any registers, books, records, papers, documents or proceedings, the inspection whereof may tend to secure any duty, or to prove or lead to the discovery of any fraud or omission in relation to any duty, shall at all reasonable times, permit any officer whose duty it is to see that proper duty has been paid or any other officer not below the rank of Sub Divisional Officer authorized in writing by the Collector to inspect for such purpose the registers, books, papers, documents and proceedings and to take such notes and extracts as he may deem necessary, without fee or charge.

(2) Every such public officer shall also provide such registers, books, records, papers, documents or proceedings in original or authenticated copy to the Collector or any person authorized by the Collector on demand.

XX XX XX XX

**EXTRACTS TAKEN FROM THE RAJASTHAN FINANCE ACT,
2008 (Act No. 11 of 2008)**

XX XX XX XX

16. Levy and collection of cess on mineral rights.- Subject to any limitation imposed by Parliament by law relating to mineral development, there shall be levied and collected, in such manner as may be prescribed, an environment and health cess on mineral rights in respect of such mineral and at such rates, not exceeding rupees five hundred each tonne of mineral dispatched, as may be notified by the State Government from time to time.

XX XX XX XX

**EXTRACTS TAKEN FROM THE RAJASTHAN CONTINGENCY
FUND ACT, 1956 (Act No. 40 of 1956)**

XX XX XX XX

3. Establishment of the State Contingency Fund, the custody thereof and withdrawals therefrom.- (1) With effect from the appointed day there shall be established for the State a Contingency Fund in the nature of an imprest entitled the Contingency Fund of the State of Rajasthan into which shall be paid from and out of the Consolidated Fund of the State a sum of two hundred crores of rupees.

(2) **XX XX XX**

XX XX XX XX