

(Authorised English Version)

THE RAJASTHAN FINANCE BILL, 2019

(To be introduced in the Rajasthan Legislative Assembly)

A
Bill

further to amend the Rajasthan Value Added Tax Act, 2003, the Rajasthan Goods and Services Tax Act, 2017, the Rajasthan Electricity (Duty) Act, 1962, the Rajasthan Stamp Act, 1998 and the Rajasthan Motor Vehicles Taxation Act, 1951, in order to give effect to the financial proposals of the State Government for financial year 2019-20 and to make certain other provisions.

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

**CHAPTER I
PRELIMINARY**

1. Short title.- This Act may be called the Rajasthan Finance Act, 2019.

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 clauses 3, 8 and 9 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 2, Rajasthan Act No. 4 of 2003.- In clause (36) of section 2 of the Rajasthan Value Added Tax Act, 2003 (Act No. 4 of 2003), after the existing Explanation III, the following Explanation IV shall be added, namely:-

“**Explanation IV.-** The amount received or receivable by oil companies for the sale of diesel and petrol to the retail outlets in the State shall be deemed to be equivalent to the price on which the retail outlets sell these commodities to the consumer;”.

**CHAPTER III
AMENDMENT IN THE RAJASTHAN GOODS AND SERVICES TAX
ACT, 2017**

4. Amendment of section 174, Rajasthan Act No. 9 of 2017.- After the existing sub-section (2) and before the existing sub-section (3) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the following new sub-section (2A) shall be inserted, namely:-

“(2A) Notwithstanding anything contained in sub-section (1), the State Government may, by notification in the Official Gazette, make such provisions as appears to it necessary or expedient, for-

- (i) making omissions from, additions to and adaptations and modifications of the rules made, notifications and orders issued under the repealed Acts, from such date as may be specified therein;
- (ii) recovery, exemption, waiver, write off or rebate of tax leviable under the repealed Acts including framing of any scheme for settlement of outstanding dues recoverable under the repealed Acts; and
- (iii) specifying the authority, officer or person who shall be competent to exercise such functions exercisable under any of the repealed Acts or any rules made, notifications or orders issued thereunder as may be mentioned in the said notification.”.

CHAPTER IV

AMENDMENT IN THE RAJASTHAN ELECTRICITY (DUTY) ACT, 1962

5. Insertion of section 8A, Rajasthan Act No. 12 of 1962.- After the existing section 8 and before the existing section 9 of the Rajasthan Electricity (Duty) Act, 1962 (Act No. 12 of 1962), the following new section 8A shall be inserted, namely:-

“8A. Power of State Government to waive penalty and interest in certain cases.- Notwithstanding anything contained in this Act, the State Government in the public interest, by notification in the Official Gazette, may reduce or waive any amount of interest or penalty payable under this Act, by any class of suppliers or persons, subject to such terms and conditions as may be specified therein.”.

CHAPTER V

AMENDMENT IN THE RAJASTHAN STAMP ACT, 1998

6. Amendment of section 3, Rajasthan Act No. 14 of 1999.- In section 3 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), hereinafter in this Chapter referred to as the principal Act, for the existing clause (b), the following shall be substituted, namely:-

"(b) every instrument mentioned in that Schedule, which, not having been previously executed by any person, is executed out of the State on or after the said date, relates to any matter or thing done or to be done in the State and is received in the State, or relates to any property situate in the State:".

7. Amendment of section 60, Rajasthan Act No. 14 of 1999.- In section 60 of the principal Act, for the existing expression "The Chief Controlling Revenue Authority or the Collector if empowered by the Chief Controlling Revenue Authority in this behalf", the expression "The Collector" shall be substituted.

8. Amendment of the Schedule, Rajasthan Act No. 14 of 1999.- In the Schedule of the principal Act,-

- (i) in clause (d) of Article 5, for the existing expression "0.15%" appearing under column No. 2, the expression "0.25%" shall be substituted;
- (ii) in clause (a) of Article 6, for the existing expression "0.15%" appearing under column No. 2, the expression "0.25%" shall be substituted;
- (iii) in clause (iii) of Article 21, the existing expression "Subject to a maximum of twenty five crores rupees-" appearing under column No. 2, shall be deleted; and
- (iv) in Article 58, the existing expression "subject to maximum of rupees 15,000/-" appearing under column No. 2 shall be deleted.

CHAPTER VI AMENDMENT IN THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951

9. Amendment of section 4, Rajasthan Act No.11 of 1951.- In section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), hereinafter in this Chapter referred to as the principal Act,-

- (i) in sub-section (1),-
 - (I) for the existing clauses (a) and (b), the following shall be substituted, namely:-
 - "(a) a tax in respect of such vehicles which are not covered by clause (b), (c), (cc) and (d) at such rates as may be specified by the State Government by notification in the Official Gazette which shall

not exceed Rs. 2000/- per thousand Kg. of Gross Vehicle Weight or part thereof per year for goods vehicles and Rs. 2000/- per seat per month for passenger vehicles of this State:

Provided that where the rates are not specified, on quarterly, half yearly or monthly basis, by the State Government, by notification in the Official Gazette and if the tax is permissible to be paid quarterly, half yearly or monthly, the amount payable shall be equivalent to the one fourth, one half or one twelfth respectively of the annual rate of tax;

- (b) a one time tax in the case of non transport vehicles and in case of such class of transport vehicles, as may be specified by notification in the Official Gazette, at such rates as may be specified by the State Government, by notification in the Official Gazette which shall not exceed 50% of the cost of the vehicle/chassis:

Provided that on every transfer of ownership of non transport vehicles mentioned above, an additional one time tax shall be payable at such rates as may be specified by the State Government, by notification in the Official Gazette;"

- (II) in clause (c), for the existing expression "not exceed Rs. 500/- per seat for 7 days or part thereof in case of passenger vehicles and shall not exceed Rs. 250/- per thousand Kg. Gross Vehicle Weight/Registered Laden Weight", the expression "not exceed Rs. 2000/- per day in case of passenger vehicles and shall not exceed Rs. 2000/- per thousand Kg. Gross Vehicle Weight" shall be substituted;

(III) the existing clause (e) shall be deleted; and

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

(I) the existing expression "or lump sum tax" shall be deleted; and

(II) in second proviso, for the existing expression "or clause (e) of sub-section (1) of section 4 or lump sum tax under section 4-C", the expression "of sub-section (1) of section 4" shall be substituted.

10. Deletion of section 4-B and 4-C, Rajasthan Act No. 11 of 1951.- The existing sections 4-B and 4-C of the principal Act, shall be deleted.

11. Amendment of section 4-D, Rajasthan Act No. 11 of 1951.- In sub-section (1) of section 4-D of the principal Act, for the existing expression "sections 4, 4-B and 4-C", the expression "section 4" shall be substituted.

12. Amendment of section 4-E, Rajasthan Act No. 11 of 1951.- In sub-section (1) of section 4-E of the principal Act, for the existing expression "sections 4, 4-B and 4-C", the expression "section 4" shall be substituted.

13. Amendment of section 5, Rajasthan Act No. 11 of 1951.- In section 5 of the principal Act,-

- (i) in sub-section (1),-
 - (I) for the existing expression "section 4, section 4-B and section 4-C", the expression "section 4" shall be substituted;
 - (II) in the first proviso, for the existing punctuation mark ":" appearing at the end, the punctuation mark "." shall be substituted, and the existing second proviso shall be deleted;
- (ii) in sub-section (2),-
 - (I) the existing expression "or lump sum tax" shall be deleted;
 - (II) in the first proviso, for the existing expression "section 4-B", the expression "clause (a) of sub-section (1) of section 4" shall be substituted;
 - (III) in the second proviso, for the existing expression "section 4-B", the expression "clause (a) of sub-section (1) of section 4" shall be substituted;
- (iii) in sub-section (3), for the existing expression "clause (b) or (e) of sub-section (1) of section 4 or full tax or first instalment of tax under section 4-C", the expression "clause (b) of sub-section (1) of section 4" shall be substituted; and
- (iv) in sub-section (4), for the existing expression "section 4 and section 4-B", the expression "section 4" shall be substituted.

14. Amendment of section 7, Rajasthan Act No. 11 of 1951.- For the existing section 7 of the principal Act, the following shall be substituted, namely:-

"7. Refund of tax.- (1) When any person who has paid the tax other than one time tax under clause (b) of sub-section (1) of section 4 proves to the satisfaction of the Taxation Officer that the motor vehicle in respect of which such tax has been paid, has not been used for a continuous period of not less than one month since the tax was last paid, he shall be entitled to the refund of an amount equal to 1/12th of the annual rate of the tax paid in respect of such vehicle for each complete month of the period for which such tax has been paid.

(2) When any person who has paid one time tax under clause (b) of sub-section (1) of section 4 proves to the satisfaction of the Taxation Officer that the motor vehicle, in respect of which such tax has been paid, has been taken

out of the State or has completely been destroyed shall be entitled to the refund of such tax on pro rata basis in the prescribed manner.

(3) The Taxation Officer may refund or adjust in the prescribed manner any amount paid in excess of the tax due."

15. Amendment of section 10, Rajasthan Act No. 11 of 1951.- In section 10 of the principal Act,-

- (i) in clause (b) of sub-section (1), for the existing punctuation mark ":" appearing at the end, the punctuation mark "." shall be substituted, and the existing proviso shall be deleted;
- (ii) in clause (a) of sub-section (2), for the existing expression "clause (b) and clause (e)", the expression "clause (b)" shall be substituted; and
- (iii) in clause (b) of sub-section (2), for the existing expression "exhibited on", the expression "kept in" shall be substituted.

16. Deletion of section 10-A, Rajasthan Act No. 11 of 1951.- The existing section 10-A of the principal Act shall be deleted.

17. Amendment of section 10-B, Rajasthan Act No. 11 of 1951.- In section 10-B of the principal Act, the existing expression ", special token" shall be deleted.

18. Amendment of section 11, Rajasthan Act No. 11 of 1951.- In clause (a) of sub-section (1) of section 11 of the principal Act, the existing expression "or special road tax" shall be deleted.

19. Amendment of section 22, Rajasthan Act No. 11 of 1951.- In sub-section (2) of section 22 of the principal Act,-

- (i) in clause (b), for the existing expression "exhibiting a token on", the expression "keeping a token in" shall be substituted; and
- (ii) in clause (bbb), the existing expression "special token" shall be deleted.

STATEMENT OF OBJECTS AND REASONS

THE RAJASTHAN VALUE ADDED TAX ACT, 2003

Presently, the levy of tax on petrol and diesel is at the first point in the series of sales by a registered dealer. Thus, the oil companies are paying tax on the price charged to the retail outlets and not on the price paid by the consumers. In order to collect tax on the price which the consumer pays to the retail outlets, it is proposed to add a new, explanation IV in clause (36) of section 2 of Rajasthan Value Added Tax Act, 2003.

THE RAJASTHAN GOODS AND SERVICES TAX ACT, 2017

On introduction of the Rajasthan Goods and Services Tax Act, 2017, certain existing Acts were repealed. At present, there is no enabling provision in the said Act to dispose of certain issues, related to the repealed Acts. Therefore, to dispose of these issues it is considered appropriate to amend section 174 of the aforesaid Act.

THE RAJASTHAN ELECTRICITY (DUTY) ACT, 1962

Presently, the State Government has power to grant exemption from payment of Electricity Duty. However, there is no provision for waiver or reduction of penalty and interest payable by such class of suppliers or persons in the Act. Keeping this objective in view, it is proposed to insert a new section 8A in the Act to empower the State Government to reduce or waive the penalty and interest payable by such class of suppliers or persons.

RAJASTHAN STAMP ACT, 1998

Section 3 of the Rajasthan Stamp Act, 1998 makes the instruments chargeable with stamp duty which is mentioned in the Schedule whether such instrument is executed in State or out of the State. Instrument executed out of the State becomes chargeable only if such instrument relates to any property situate, or to any matter or thing done or to be done in the State and is received in the State.

These provisions are being misused to avoid stamp duty. Instruments relating to immovable property situate in the State of Rajasthan are being intentionally executed out of the State.

Therefore with a view to make the provisions more clear and to plug the revenue evasion, clause (b) of section 3 is proposed to be amended suitably to charge the instruments, with stamp duty, related to any property situate in the State of Rajasthan whether such instrument received in State of Rajasthan or not.

As per present provisions of section 60 of the Rajasthan Stamp Act, 1998 allowance for stamp papers used for printed form of instruments by any banker or by any other incorporated company or other body corporate can be made by the Chief Controlling Revenue Authority or the Collector if empowered by the Chief Controlling Revenue Authority. For other categories of stamp papers the Collector is empowered to make the allowance. With a view to simplify the procedure the Collector is proposed to be empowered to make allowance for such category of stamp papers also.

Clause (d) of Article 5 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the rate of stamp duty on an agreement or a memorandum of an agreement relating to secure the repayment of a loan or debt made by a bank or finance company from 0.15 percent to 0.25 percent.

Clause (a) of Article 6 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to increase the rate of stamp duty on an agreement or any other document (memorandum etc.) relating to the deposit of title deeds, pawn or pledge from 0.15 percent to 0.25 percent.

Clause (iii) of Article 21 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to delete the provision regarding maximum limit of stamp duty on conveyance relating to the order under sections 232, 233 or 234 of the Companies Act, 2013 (Central Act No. 18 of 2013) or section 44-A of the Banking Regulation Act, 1949 (Central Act No. 10 of 1949) in respect of amalgamation, demerger or reconstruction of a company.

Article 58 of the Schedule to the Rajasthan Stamp Act, 1998 is proposed to be amended to delete the provision regarding maximum limit of stamp duty payable on works contract.

THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951

Section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 empowers the State Government to levy taxes on motor vehicles kept or kept for use in the State. Section 4-B provides imposition of special road tax on all transport vehicles on the basis of cost of the chassis or vehicle in the cases of goods vehicles and passenger vehicles. In most of the categories of contract carriage and stage carriage a ceiling had been fixed owing to exponential increase of cost of vehicles and induction of very high cost vehicles in the market. This has led to disproportionate amount of payable taxes by a vehicle. Therefore, it seems reasonable and appropriate to impose motor vehicle tax on the basis of Gross Vehicle Weight for goods vehicle and seating capacity for passenger vehicles. Therefore, section 4 is proposed to be amended.

There is multiplicity of taxation on motor vehicles in the state. Transport vehicles require to pay motor vehicle tax under section 4 and special road tax under section 4-B of the Act. In order to make simplification of tax pattern, payment procedure and digitisation of tax records, a single motor vehicles tax under clause (a) of sub-section (1) of section 4 is proposed to be levied on all transport vehicles. Accordingly section 4-B of the Act is proposed to be deleted.

Non transport vehicles require to pay one time tax at the time of registration under clause (b) of sub-section (1) of section 4 of the Act. Likewise certain transport vehicles as goods vehicle having Gross Vehicle Weight up to 16500 Kg., three wheeled passenger vehicles, cabs, maxi cabs and contract carriage buses/private service vehicles up to seating capacity of 22, are required to pay lump sum tax under section 4-C of the Act. Both the taxes are of similar nature and paid for life time of a vehicle. Therefore, these taxes are proposed to be put under single category i.e. one time tax. Accordingly, section 4-C of the Act and the expression 'lump sum tax' wherever occurring in the Act is proposed to be deleted.

A refund of paid one time tax is provisioned owing to conversion of category of vehicle from non transport to transport. Since both the categories are proposed to be put under payment of one time tax, only difference amount of tax would be realised in the event of conversion of category. Therefore, refund of one time tax will not be required, accordingly section 7 is proposed to be amended.

Certain consequential amendments are also proposed to be made in sections 4, 4-D, 4-E, 5, 10, 10-A, 10-B, 11 and 22 of the Rajasthan Motor Vehicles Taxation Act, 1951.

The Bill seeks to achieve the aforesaid objectives.

Hence the Bill.

(अशोक गहलोत)
Minister Incharge.

**संविधान के अनुच्छेद 207 के खण्ड (1) के अन्तर्गत माननीय राज्यपाल
महोदय की सिफारिश**

[सं.प.12(43)वित्त/कर/2019 दिनांक 10.07.2019

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

राजस्थान के राज्यपाल महोदय ने राजस्थान वित्त विधेयक, 2019 की विषयवस्तु से अवगत होने के पश्चात् भारत के संविधान के अनुच्छेद 207 के खण्ड (1) के अधीन उक्त विधेयक को राजस्थान विधान सभा में पुरःस्थापित और प्रचालित किये जाने और विचारार्थ लिये जाने की सिफारिश की है।

(2) The repeal of the said Acts and the amendment of the Acts specified in section 173 (hereafter referred to as “such amendment” or “amended Act”, as the case may be) to the extent mentioned in sub-section (1) or section 173 shall not-

- (a) revive anything not in force or existing at the time of such amendment or repeal; or
- (b) affect the previous operation of the amended Acts or repealed Acts and orders or anything duly done or suffered thereunder; or
- (c) affect any right, privilege, obligation, or liability acquired, accrued or incurred under the amended Acts or repealed Acts or orders under such repealed or amended Acts:

Provided that any tax exemption granted as an incentive against investment through a notification shall not continue as privilege if the said notification is rescinded on or after the appointed day; or

- (d) affect any tax, surcharge, penalty, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed against the provisions of the amended Acts or repealed Acts; or
- (e) affect any investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy in respect of any such tax, surcharge, penalty, fine, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and other legal proceedings or recovery of arrears or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so amended or repealed; or
- (f) affect any proceedings including that relating to an appeal, revision, review or reference, instituted before, on or after the appointed day under the said amended Acts or repealed Acts and such proceedings shall be continued under the said amended Acts or repealed Acts as if this Act had not come into force and the said Acts had not been amended or repealed.

(3) The mention of the particular matters referred to in section 173 and sub-section (1) shall not be held to prejudice or affect the general application of provisions of the Rajasthan General Clauses Act, 1955 (Act No. 8 of 1955) with regard to the effect of repeal.

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**EXTRACTS TAKEN FROM THE RAJASTHAN STAMP ACT, 1998
(ACT NO. 14 OF 1999)**

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3. Instrument chargeable with duty.- Subject to the provisions of this Act and the exemptions contained in the Schedule, the following instrument shall be chargeable with duty of the amount indicated in the Schedule as the proper duty therefor respectively, that is to say,-

(a)

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(b) every instrument mentioned in that Schedule, which, not having been previously executed by any person, is executed out of the State on or after the said date, relates to any property situate, or to any matter or thing done or to be done in the State and is received, in the State:

Provided that no duty shall be chargeable in respect of,-

- (i) any instrument executed by or on behalf of, or in favour of, the Government in cases where, but of this exemption, the Government would be liable to pay the duty chargeable in respect of such instrument;
- (ii) any instrument for the sale, transfer or other disposition, either absolutely or by way of mortgage or otherwise, of any ship or vessel, or any part, interest, share or property of or in any ship or vessel registered under the Merchant Shipping Act, 1958 (Act No. 44 of 1958), as amended by subsequent Acts.

3-A. to 59.

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60. Allowance in case of printed forms no longer required by corporations.- The Chief Controlling Revenue Authority or the Collector if empowered by the Chief Controlling Revenue Authority in this behalf may, without limit of time make allowance for stamped papers used for printed form of instruments by any banker or by any incorporated company or other body

instrument.	secured.	
Exemption: Instruments of pawn or pledge of agricultural produce, if unattested.		
7. to 20-A. XX	XX	XX
21. Conveyance as defined by section 2 (xi),- (i) to (ii) XX (iii) if relating to the order under sections 232, 233 or 234 of the Companies Act, 2013 (Central Act No. 18 of 2013) or section 44-A of the Banking Regulation Act, 1949 (Central Act No. 10 of 1949) in respect of amalgamation, demerger or reconstruction of a company.	XX	Subject to a maximum of twenty five crores rupees- (i) an amount equal to four percent of the aggregate amount comprising of the market value of share issued or allotted or cancelled in exchange of or otherwise, or on the face value of such shares, whichever is higher and the amount of consideration, if any, paid for such amalgamation, demerger or reconstruction, or (ii) an amount equal to four percent of the market value of the immovable property situated in the State of Rajasthan of the transferor company, whichever is higher.
(iv) XX	XX	XX
22. to 57. XX	XX	XX
58. Works contract that is to say 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 and includes a sub-contract.		0.25 percent of the amount or value set forth in such contract subject to maximum of rupees 15,000/-.
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THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951
[Act No. XI of 1951]

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4. Imposition of tax.- (1) Save as otherwise provided by this Act or by the Rules made thereunder or any other law for the time being in force, there shall be levied and collected on all motor vehicles used or kept for use in the State,-

- (a) a tax in respect of such vehicles which are not covered by clause (b), (c), (cc) or (d), at such rates as may be specified by the State Government by notification in the Official Gazette which shall not exceed 10% of the cost of the chassis/vehicle per annum:

Provided that where the rates are not specified, on quarterly, half yearly or monthly basis, by the State Government, by notification in the Official Gazette and if the tax is permissible to be paid quarterly, half yearly or monthly, the amount payable shall be equivalent to the one fourth, one half or one twelfth respectively of the annual rate of tax;

- (b) a one time tax in the case of non transport vehicles at such rates as may be notified by the State Government by notification in the Official Gazette which shall not exceed 16% of the cost of the vehicle/chassis:

Provided that in addition to one Time Tax there shall be paid by the owner or person having possession or control of a motor vehicle on which one time tax is payable, any tax or penalty as was payable under this Act for any period prior to the coming into force of the provisions of Chapter V of the Rajasthan Finance Act, 2005 (Act No. 15 of 2005) at such rates as were applicable to such vehicles from time to time:

Provided further that on every transfer of ownership of motor vehicle mentioned above, an additional one time tax shall be payable at such rates as may be notified by the State Government in the Official Gazette;

- (c) a tax in respect of motor vehicles registered outside the State and using roads in Rajasthan, at such rates, as may be notified by the State Government in the Official Gazette which shall not exceed Rs. 500/- per seat for 7 days or part thereof in case of passenger

Provided that the period of such surrender or non-use shall not be less than seven days for stage carriages and less than one month for other than stage carriages:

Provided further that where a motor vehicle, other than those which has paid one time tax under clause (b) or clause (e) of sub-section (1) of section 4 or lump sum tax under section 4-C, is found plying after the surrender of the certificate of registration, the tax on such vehicle shall be payable forthwith for the entire period for which such registration was surrendered alongwith a penalty equal to five times the amount of tax but no such tax or penalty shall be charged from empty vehicle going for repair or for test purposes.

4-B. Special Road Tax.- In addition to the tax levied under section 4 and subject to the rules as may be made by the State Government in this behalf, there shall be levied and paid to the State Government a special Road Tax on all transport vehicles except those transport vehicles which have paid lump sum tax payable under section 4-C at the rates as may be specified by notification in the Official Gazette, by the State Government which shall not exceed Rs 2,000/- per day in respect of passenger vehicles and shall not exceed Rs. 250/- per thousand Kg. of load carrying capacity or part thereof for thirty days in respect of goods vehicles of other States or for vehicle plying on temporary permits of this State, and not exceeding 5% of the cost of the chassis/vehicle per month in respect of other vehicles.

Explanation.- The cost of the chassis/vehicle for the purposes of computation of tax shall include purchase price and such other elements as may be prescribed by the State Government:

Provided further that where a motor vehicle other than those which has paid one time tax under section 4-C is found plying after the surrender of the certificate of registration, the special road tax on such vehicle shall be payable forthwith for the entire period for which such certificate of registration was surrendered, alongwith a penalty equal to five times the amount of Special Road Tax but no such tax or penalty shall be charged from empty vehicle going for repair or test purposes.

4-C. Imposition of Lump sum tax.- Notwithstanding anything contained in section 4 and section 4-B and subject to the rules as may be made by the State Government there shall be levied and paid to the State Government a lump sum tax on all transport vehicles at the rates as may be specified by the

notification in the Official Gazette by the State Government which shall not exceed 50% of the cost of vehicle/chassis:

Provided that the owner or person having possession or control of transport vehicle shall have option either to pay tax levied under clause (a) or clause (e) of sub-section (1) of section 4 and section 4-B or lump sum tax under section 4-C:

Provided further that the State government may by notification in the Official Gazette require the owners or the persons having possession of such class of transport vehicles registered on or after 1-4-2007 as may be specified in the notification to pay lump sum tax under section 4-C instead of tax payable under clause (a) or clause (e) of sub-section (1) of section 4 and section 4-B.

4-D. Levy of Green Tax.- (1) There shall be levied and collected a cess called “green tax”, in addition to the tax levied under sections 4, 4-B and 4-C of the Act, on such vehicles suitable for use on road as specified in column (2), at such time as specified in column (3), of the table below at such rates, not exceeding the maximum rates specified in column (4) of the table, as may be fixed by the State Government by notification in the Official Gazette, for the purpose of implementation of various measures to control air pollution.

Table

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(2)	XX		XX		XX	

4-E. Levy of Surcharge.- (1) Notwithstanding anything contained in sections 4, 4-B and 4-C of the Act, the tax imposed by the said sections shall with effect from the commencement of the Rajasthan Finance Act, 2011 (Act No. 15 of 2011) be increased by a surcharge at such rates, not exceeding 20 % of the said tax, as may be specified by the State Government by the notification in Official Gazette.

(2)	XX		XX		XX
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5. Payment of Tax.- (1) Save as otherwise provided by or under this Act and subject to the provisions of sub-section (2), the tax leviable under section 4, section 4-B and section 4-C shall be paid by every owner or by the person having possession or control of a motor vehicle in advance in the manner prescribed by the State Government:

Provided that the State Government may, if satisfied that there are sufficient reasons for doing so, by notification in the Official Gazette, extend

whether prospectively or retrospectively the time limit for payment of tax in case of particular classes of vehicles or persons liable to pay tax under this Act:

Provided further that the lump sum tax payable under section 4-C may be paid in full or in six equal instalments within a period of one year in such manner as may be prescribed by the State Government.

(2) Where the tax on any motor vehicle becomes payable otherwise than as one time tax or lump sum tax, for the first time after the commencement of a financial year, the tax payable shall be one twelfth of the annual rate for each calendar month or part thereof where annual rate is prescribed:

Provided that where the tax under section 4-B on stage carriage other than those plying exclusively on city routes becomes payable for the first time after the commencement of any month, the tax payable shall be for the remaining period of that month on pro rata basis:

Provided further that where the tax under section 4-B on contract carriage becomes payable for the first time after the commencement of any month, the tax payable shall be for the remaining period of the month on pro rata basis.

(3) The tax payable under clause (b) or (e) of sub-section (1) of section 4 or full tax or first instalment of tax under section 4-C shall be payable-

- (a) where the motor vehicle is purchased or brought into the State for use or is kept for use on or after the coming into force of the provisions of Chapter V of the Rajasthan Finance Act, 2005 (Act No. 15 of 2005), within thirty days of the date of such purchase or of being so brought or on the date of registration or assignment of such vehicle in the State, whichever is earlier; or
- (b) where the motor vehicle has been used or kept for use in the State before the coming into force of the provisions of Chapter V of the Rajasthan Finance Act, 2005 (Act No. 15 of 2005) within sixty days of such coming into force.

(4) Where a motor vehicle is found plying after the surrender of the certificate of registration, the tax levied under section 4 and section 4-B on such vehicle shall be payable forthwith by the owner or person having possession or control of the motor vehicle, for the entire period for which such certificate was surrendered, along with a penalty equal to five times the amount of tax but no such tax or penalty shall be charged from empty vehicle going for repairs or for test purposes.

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7. Refund of tax.- (1) When any person who has paid the tax other than one-time tax under clause (b) or (e) of sub-section (1) of section 4 or lump sum tax under section 4-C or instalment of tax, proves to the satisfaction of the Taxation Officer that the motor vehicle in respect of which such tax or instalment has been paid, has not been used for a continuous period of not less than one month since the tax or instalment was last paid, he shall be entitled to the refund of an amount equal to 1/12th of the annual rate of the tax paid in respect of such vehicle for each complete month of the period for which such tax or instalment has been paid.

(2) When any person who has paid one-time tax under clause (b) or clause (e) of sub-section (1) of section 4 or lump sum tax under section 4-C proves to the satisfaction of the taxation officer that the motor vehicle, in respect of which such tax has been paid, has been taken out of the State or has completely been destroyed or has been converted into a vehicle liable to pay less amount of tax shall be entitled to the refund of such tax on pro rata basis in the prescribed manner.

(3) The Taxation Officer may refund or adjust in the prescribed manner any amount paid in excess of the tax due.

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10. Grant of receipt and token or tax certificate.- (1) The Taxation Officer shall grant and deliver to every person who pays to him the tax,-

- (a) in respect of any motor vehicle covered under clause (b) of sub-section (1) of section 4, a receipt specifying the particulars of tax paid and also a tax certificate in such form and containing such particulars as may be prescribed; or
- (b) in respect of motor vehicle other than that covered by clause (a) above, a receipt as aforesaid and a token in such form and containing such particulars as may be prescribed:

Provided that no token shall be issued in respect of a transport vehicle if the special road tax payable under section 4-B and the outstanding dues and further demand created, if any, under the Rajasthan Passengers and Goods Taxation Act, 1959 (Rajasthan Act 18 of 1959), as it stood before the Rajasthan Passengers and Goods Taxation (Repealing) Act, 1982 have not been paid.

(2) No motor vehicle liable to tax under this Act shall be used or kept for use in Rajasthan unless the owner or any person having possession or control thereof has obtained,-

- (a) in case of a vehicle covered under clause (b) and clause (e) of sub-section (1) of section 4, a tax certificate which shall always be kept in such vehicle, or
- (b) in case of a vehicle other than that covered under clause (a) above, a valid token which shall always be exhibited on such vehicle in the prescribed manner.

10-A. Grant of special token.- Any owner of a motor vehicle who has paid the motor vehicle tax and special road tax in advance may apply to the Taxation Officer for grant of special token on payment of prescribed fee and the Taxation Officer shall issue the special token in such manner, as may be prescribed.

10-B. Computerisation.- The work of grant of receipt, tax certificate, token, special token, etc., under this Act may be computerized in such manner, as may be prescribed. Such work may be entrusted to any agency and the cost incurred may be realised from the owner of the vehicle in such manner, as may be prescribed.

11. Offences.- (1) Whoever,-

- (a) as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the State without having paid the amount of the tax, or additional tax or special road tax, due in accordance with the provisions of this Act in respect of such vehicle; or
- (b) delivers a declaration or additional declaration wherein the particulars required by or under this Act, to be therein set forth, are not fully and truly stated; or
- (c) obstructs any officer in the exercise of the powers conferred by section 18 or fails to stop the motor vehicle when required so to do by such officer under section 17;

shall on conviction, be punishable, with fine which shall not be less than twice the annual tax payable in respect of such vehicle but which may extend to five times of such annual tax.

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22. Power of State Government to make rules.- (1) XX XX

(2) In particular and without prejudice to the generality of the foregoing power, the State Government may make rules for all or any of the following purposes, that is to say-

(a) to (aa) XX XX XX

(b) prescribing the form of any certificate, declaration, return, notice, receipt or token, and the particulars to be stated therein, and the manner of exhibiting a token on a motor vehicle;

(bb) XX XX XX

(bbb) prescribing the manner in which the work of grant of receipt, certificate, token, special token etc. under this Act may be computerised and entrusted to any agency and cost incurred may be realized from the owner of the vehicle;

(c) to (i) XX XX XX

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