

The Rajasthan Provisional Collection of Taxes Act, 1958

(Act No. 23 of 1958)

[Published in Rajasthan Gazette, Part IV-A, Extraordinary, dated May 22, 1958.]

[Received the assent of the Governor on the 14th day of May, 1958.]

An

Act

to provide for immediate effect being given for a limited period to provisions in Bills relating to imposition or increase of taxes.

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

1. Short title. - This Act may be called the Rajasthan Provisional Collection of Taxes Act, 1958.

2. Interpretation. - In this Act, unless the subject or context otherwise requires-

(a) "declared provision" means a provision in a Bill in respect of which a declaration has been made under Section 3: and

(b) "tax" includes any rate, cess, duty, fee, toll or other impost, whether general or local or special.

3. Power to make declaration under the Act. - Where a Bill to be introduced in the Rajasthan Legislative Assembly on behalf of the State Government may cause to be inserted in the Bill a declaration that it is expedient in the public interest that any provision of the Bill relating to such imposition or increase shall have immediate effect under this Act.

4. Effect of declaration under the Act and duration thereof. - (1) A declared provision shall have the force of law on and from the date on which the Bill containing it is introduced or published, whichever is earlier.

(2) A declared provision shall cease to have the force of law under the provisions of this Act-

(a) when it comes into operation as an enactment with or without any amendment, or

(b) when the State Government, in pursuance of a motion passed by the Rajasthan Legislative Assembly, directs, by notification in the Official Gazette, that it shall cease to have the force of law, or

(c) if it has not already ceased to have the force of law under clause (a) or clause (b), then on the expiry of the sixtieth day after the date on which, the declared provision had the force of law under sub-section (1).

5. Certain refunds to be made when a declaration ceases to have effect. - (1) Where a declared provision comes into operation as an enactment in an amended form before the expiry of the sixtieth day after the date on which such provision had the force of law under sub-section (1) of Section 4, refunds shall be made of all taxes collected which would not have been collected if the provision adopted in the enactment had been the declared provision:

Provided that the rate at which refunds of any tax may be made under this sub-section shall not exceed the difference between the rate of such tax proposed in the declared provision and the rate in force immediately prior to the date on which the declared provision had the force of law under sub-section (1) of Section 4.

(2) Where a declared provision ceases to have the force of law under clause (b) or clause (c) of sub-section (2) of Section 4, refunds shall be made of all taxes collected which would not have been collected, if the declaration in respect of it had not been made.

Notifications

[Notification No. F. 9(2) E&T/62/1 dated 26-3-1962, published in the Rajasthan Gazette IV-C, Extraordinary, dated 26-3-1962.]

In pursuance of sub-clause (3) of the Rajasthan Electricity (Duty) Bill, 1962, read with the declaration inserted therein under Section 3 of the Rajasthan Provisional Collection of Taxes Act, 1958 (Rajasthan Act 23 of 1958), the State Government being of the opinion that it is expedient in public interest to do so hereby exempts from tax the energy consumed-

(1) by a consumer in any industry in the manufacture, production, processing or repair of goods: and

(2) by or in respect of any mine as defined in the Indian Mines Act, 1923 (Central Act of 1923):

subject, however, to the condition that the exemption hereby granted shall not be applicable to energy consumed in respect of any premises used for commercial or residential purposes.

[Notification No. F. 9(2) E&T/62/II dated 26-3-1962. published in the Rajasthan Gazette. Part IV-C, Extra ordinary, dated 26-3-1962.]

In pursuance of clause 3 of the Rajasthan Electricity (Duty) Bill, 1962, read with the declaration inserted therein under the Rajasthan Provisional Collection of Taxes Act 1958 (Rajasthan Act 23 of 1958), the State Government hereby fixes 3 np. per unit as the rate at which the electricity duty shall be computed.