

The Rajasthan Taxation Tribunal (Repeal) Act, 1999

(Act No. 5 of 1999)

(Received the assent of the Governor on the 30th day of April, 1999)

An
Act

to repeal the Rajasthan Taxation Tribunal Act, 1995.

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

1. Short title and commencement. - (1) This Act may be called the Rajasthan Taxation Tribunal (Repeal) Act, 1999.

(2) It shall be deemed to have come into force on 27th February, 1999.

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

(a) "Repealed Act" means the Rajasthan Taxation Tribunal Act, 1995 (Act No. 19 of 1995);

(b) "Specified Acts" means enactments specified under the Schedule appended to this Act;

(c) 'Tribunal' means the Rajasthan Taxation Tribunal constituted under the Rajasthan Taxation Tribunal Act, 1995 (Act No. 19 of 1995).

3. Repeal of the Rajasthan Taxation Tribunal Act, 1995. - The Rajasthan Taxation Tribunal Act, 1995 (Act No. 19 of 1995) is hereby repealed.

4. Savings. - The repeal made under section 3 shall not affect, -

(a) the previous operation of the Act so repealed or anything duly done or suffered thereunder; or

(b) any obligation or liability accrued or incurred under the Act so repealed; or

(c) any penalty, forfeiture or punishment incurred in respect of any offence committed under the Act so repealed; or

(d) any legal proceeding or remedy in respect of any obligation or liability as aforesaid, any any such legal proceeding or remedy may be continued or enforced, as if this Act has not been enacted.

5. Transfer of pending cases from the Tribunal. - (1) All matters and proceedings pending before the Tribunal on the date of commencement of this Act shall stand transferred to the High Court for disposal.

(2) Where any matter or proceeding is transferred under Substitutedection (1), -

(a) the records of such cases shall be forwarded to the High Court at Jodhpur or to the Bench at Jaipur, wherever the jurisdiction lies;

(b) the High Court shall, on receipt of such record, proceed to deal with such cases from the stage which was reached before such transfer or from any earlier stage or de novo as the High Court may deem fit.

6. Further employment of Chairman and Member. - Notwithstanding anything contained in sub-section (7) of section 3 of the repealed Act, the Chairman or any other Member of the Tribunal shall not be ineligible for further employment under the State Government or under any local authority or under any Corporation owned or controlled by the State Government.

7. References. - References to Tribunal, if any, in any of the specified Acts shall, from the date of commencement of this Act, be deemed to be a reference to the High Court.

8. Power of State Government to remove difficulties. - (1) If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by order, published in the official Gazette, make such provisions, or take such measures, not inconsistent with the provisions of this Act, as appears to it to be necessary or expedient for the purposes of removing difficulties:

Provided that no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.

(2) Any order made by the State Government under sub-section (1) shall be laid, as soon as may be, after such order is made before the State Legislature.

9. Repeal and Savings. - (1) The Rajasthan Taxation Tribunal (Repeal) Ordinance, 1999 (Ordinance No. 1 of 1999) is hereby repealed.

(2) Notwithstanding such repeal, all things done, actions taken for orders made under the said Ordinance shall be deemed to have been done, taken or made under this Act.

Schedule

[See Section 2 (b)]

S. No.	Name of Enactment	Act No. & Year
1	2	3
1.	The Rajasthan Electricity (Duty) Act, 1961	12 of 1961
2.	The Rajasthan Entertainment and Advertisement Tax Act, 1957	24 of 1957
3.	The Rajasthan Excise Act, 1950	02 of 1950
4.	The Rajasthan Lands and Buildings Tax Act, 1964	18 of 1964
5.	The Rajasthan Land Tax Act, 1985	06 of 1985

6.	The Rajasthan Motor Vehicles Taxation Act, 1951	11 of 1951
7.	The Rajasthan Provisional Collection of Taxes Act, 1958	23 of 1958
8.	The Rajasthan Sales Tax Act, 1954	29 of 1954
9.	The Rajasthan Tax on Entry of Motor Vehicles into Local Area Act, 1988	14 of 1988
10.	The Rajasthan Motor Transport Vehicles Toll Act, 1991	12 of 1991
11.	The Rajasthan Taxes on Luxuries (Tobacco and its Products) Act, 1991	11 of 1994
12.	The Rajasthan Sales Tax Act, 1994	22 of 1995
13.	The Rajasthan Tax on Luxuries (in Hotels and Lodging Houses) Act, 1990	09 of 1996