

PRELIMINARY

1. Short title, extent and commencement
2. Definitions

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 good
7. Levy of tax on live-stock
8. Exemption of tax
9. Bar against collection of tax when not payable
10. Burden of proof

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

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

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

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

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

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 licence and furnish information by certain agents
81. Special provisions relating to under-billing

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

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

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
