PUBLIC WORKS DEPARTMENT
NOTIFICATION
Jaipur, September 6, 2004

G.S.R. 28.- In exercise of the powers conferred by section 12 of the Rajasthan State Road Development Fund Act, 2004 (Act No. 13 of 2004), the State Government hereby makes the following rules, namely:

1. Short title and commencement- (1) These rules may be called the Rajasthan State Road Development Fund Rules, 2004.
(2) They shall come into force with effect from the sixth day of September, 2004.

2. Definition - (1) In these rules, unless the context otherwise requires,
(a) 'Act' means the Rajasthan State Road Development Fund Act, 2004.
(b) 'Section' means a section of the Act.
(c) 'State Government' means Government of Rajasthan.
(2) Words and expressions used in these rules but not defined, shall have the same meaning as assigned to them in the Act.

3. Point of tax- (1) The first point in the series of sales shall mean the first sale by a registered dealer in the State or such point in the series as may be notified by the State Government.
(2) The last point in the series of sales shall be the sale in such series by a registered dealer to a consumer or to an unregistered dealer or to a registered dealer for purposes other than resale within the State.
(3) The multiple point in the successive sales shall be in the sale in each case in the name of every registered dealer.

(4) Unless otherwise specifically directed by the State Government by a notification, the Cess payable under section 3 of the Act shall be at the first point in the series of successive sales in the State.

[No T.8(11)PW/94]

By Order of the Governor,

[Signature]

The Secretary to Govt.

Government Central Press, Jaipur