

4. Road Development Cess

The Cess on sale of motor spirit commonly known as petrol and high speed diesel oil is being levied under the Rajasthan State Road Development Fund Act, 2004 with effect from 07.09.2004. The cess is payable by a person to whom such goods are being sold. The prevailing rates (effective from 16.01.2016) of cess is as under :-

S.No.	Description of goods	Rate of Cess
1	Petrol	Rs. 1.50 per litre
2	High Speed Diesel	Rs. 1.75 per litre

- A. The collection made from the Road Development Cess is deposited in the Consolidated Fund of the State.
- B. The point related to transferring of this cess to Local Bodies (by way of grant or share and on what basis) or spent directly by the State Government on specific items, is not related to Commercial Taxes Department.