

# The Rajasthan Motor Vehicles Taxation Act, 1951

RAJASTHAN

India

## The Rajasthan Motor Vehicles Taxation Act, 1951

### Act 11 of 1951

- Published on 31 July 2014
- Commenced on 31 July 2014
- [This is the version of this document from 31 July 2014.]
- [Note: The original publication document is not available and this content could not be verified.]

The Rajasthan Motor Vehicles Taxation Act, 1951 Act No. 11 of 1951 Last Updated 28th September, 2019 Statement of Objects and Reason (Act No. 5 of 2016). - The Provision of imposing green tax (cess) under Section 4-D of Rajasthan Motor Vehicle Taxation Act, 1951 empowers to levy this tax on non- transport and transport vehicles. In the cases of non-transport vehicles, it is charged at the time of registration of vehicle, assignment of new registration mark and renewal of registration certificate. Green tax is levied on the transport vehicles at the time of registration, assignment of new registration mark and renewal of fitness certificate. The section also stipulates fuel based and engine capacity based categories of vehicles wherein distinction of rates has been provided. The imposition of green tax helps in bringing down the emission levels by way of de-incentivizing the pollution prone vehicles on one hand, and augment resources for development and maintenance of transport infrastructure on the other hand. It has been observed that transport vehicles are more prone to damage environment and the possibility of emitting pollutants increases with the time and its use. Thereby it is considered proper to levy higher green tax on older vehicles. So keeping this in view, it is proposed to further categorize transport vehicles on the basis of its age since the date of its registration for the purpose of imposition of green tax. Accordingly, Section 4-D is proposed to be amended. [Made by His Highness the Rajpramukh on the 1st day of April, 1951; Published in the Rajasthan Gazette (Rajpatra) Ext. No. 2. dated April 3, 1951]. An Act to provide for the imposition of tax on Motor Vehicles throughout [the State of Rajasthan] [Substituted by Rajasthan Act No. 27 of 1957.]. Whereas it is expedient to impose a tax on Motor Vehicles in [the State of Rajasthan] [Substituted by Rajasthan Act No. 27 of 1957.]; It is hereby enacted as follows:-

### 1. Short title, extent and commencement.

(1) This Act may be called the Rajasthan Motor Vehicles Taxation Act, 1951. (2) [It extends to the whole of the State of Rajasthan] [Came into force w.e.f. 3-4-51 by Notification D/499/Home/51, dated 3-4-51.]. (3) It shall come into force on such [date] [Came into force w.e.f. 3-4-51 by Notification D/499/Home/51, dated 3-4-51.] as the [State Government] [Substituted by Rajasthan Act No. 27 of 1957.] may, by notification in the Official Gazette, appoint.

## 2. Definitions.

- In this Act, unless there is anything repugnant in the subject or context,-(a)[ "Additional Transport Commissioner" means the person appointed by the State Government to be the Additional Transport Commissioner; [Inserted Rajasthan 20 of 1982.](aa)"Commissioner" means the person appointed by the State Government to be the Transport Commissioner and includes the Additional Transport Commissioner];(b)"prescribed" means prescribed by this Act or by Rules made under this Act;(c)[ "tax" means a tax and surcharge imposed under this Act;] [Substituted by Rajasthan Act No. 20 of 1982.](d)"Taxation Officer" means an officer authorised by the [State Government] [Substituted by Rajasthan Act No. 27 of 1957.] to perform the duties and exercise the powers imposed or conferred upon a Taxation Officer by this Act, and(e)[ Words and expressions used but not defined in this Act and defined in Motor Vehicles Act, 1988 (Central Act 59 of 1988) and Central Motor Vehicles Rules, 1989, shall have the meaning assigned to them in that Act and Rules as amended from time to time] [Substituted by Rajasthan Act No. 14 of 1990.].

## 3. [ Exemption. [Substituted by Rajasthan Act No. 13 of 1956.]

(1)The [State Government] may by notification in the [Official Gazette] [Substituted by Rajasthan Act No. 27 of 1957.] exempt either totally or partially any motor vehicles or class of motor vehicles from the payment of the [tax, penalty or interest imposed or charged by or under the provisions of this Act or rules made thereunder:Provided that the interest or penalty or both shall be exempted only for the purposes of giving effect to the amnesty schemes of limited duration.] [Substituted by Rajasthan Act No. 11 of 2000 for the expression 'tax imposed by this Act'.](2)Every notification issued under this section shall be laid before the House of the State Legislature at the session thereof next following, and shall be liable to be rescinded or modified by a resolution of that House and the rescission or modification so made, shall, after publication by notification in the [Official Gazette] [Substituted by Rajasthan Act No. 27 of 1957.] be deemed to have come into force.]

## 4. [ Imposition of tax] [Substituted by Rajasthan Act 9 of 1997.].

(1)Save as otherwise provided by this Act or by the Rules made thereunder or any other law for the time being in force, there shall be levied and collected on all motor vehicles used or kept for use in the State,-(a)[ a tax in respect of such vehicles which are not covered by clause (b), (c), (cc) and (d) at such rates as may be specified by the State Government by notification in the Official Gazette which shall not exceed Rs. 2000/- per thousand Kg. of Gross Vehicle Weight or part thereof per year for goods vehicles and Rs. 2000/- per seat per month for passenger vehicles of this State: [Substituted by Rajasthan Act No. 20 of 2019, dated 20.8.2019.]Provided that where the rates are not specified, on quarterly, half yearly or monthly basis, by the State Government, by notification in the Official Gazette and if the tax is permissible to be paid quarterly, half yearly or monthly, the amount payable shall be equivalent to the one forth, one half or one twelfth respectively of the annual rate of tax;(b)a one time tax in the case of non transport vehicles and in case of such class of transport vehicles, as may be specified by notification in the Official Gazette, at such rates as may be specified by the State Government, by notification in the Official Gazette which shall not exceed 50% of the cost of the vehicle/chassis:Provided that on every transfer of ownership of non transport

vehicles mentioned above, an additional one time tax shall be payable at such rates as may be specified by the State Government, by notification in the Official Gazette;](c)[ a tax in respect of motor vehicles registered outside the State and using roads in Rajasthan, at such rates, as may be notified by the State Government in the Official Gazette which shall [not exceed Rs. 2000/- per day in case of passenger vehicles and shall not exceed Rs. 2000/- per thousand Kg. Gross Vehicle Weight] [Substituted by Rajasthan Act No. 4 of 2007 (w.e.f. 9.3.2007).] or part thereof for 30 days or part thereof in case of goods vehicles and shall not exceed Rs. 5000/- per thousand Kg. of Unladen Weight or part thereof for 30 days or part thereof in case of Construction Equipment Vehicles;(cc)a tax in respect of motor vehicles or motor vehicle chassis temporarily registered and passing through the State using roads in Rajasthan, at such rates, as may be notified by the State Government in the Official Gazette which shall not exceed Rs. 5000/-;](d)a tax on dealers in, or manufacturers of motor vehicles in respect of such vehicles as are in their possession in the course of his business as such manufacturers or dealer under the authorisation of a trade certificate granted or deemed to be granted under the Motor Vehicle Rules for the time being in force in the State of Rajasthan, at such rates as may be specified by the State Government by notification in the official gazette which shall not exceed rupees ten thousand for every 50 vehicles or part thereof In respect of three or four wheeled vehicles; and shall not exceed Rs. 10,000/- for every 100 vehicles or part thereof in respect of two wheeled vehicles; and[\*\*\*] [Deleted '(e) a one time tax in respect of transport vehicles at such rates as may be notified by the State Government in the Official Gazette, which shall not exceed 50% of the cost of the vehicle/chassis:' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.]Provided that in addition to one time tax, there shall be paid by the owner or person having possession or control of transport vehicle on which one time tax is payable any tax or penalty as was payable under this Act for any period prior to the coming into force of the provisions of the Chapter V of the Rajasthan Finance Act, 2005 (Act No. 15 of 2005) at such rates as were applicable to such vehicles from time to time:Provided further that the owner or person having possession or control of transport vehicles shall have option either to pay tax levied under clause (a) or one time tax levied under clause (e).](2)[ A [on motor vehicles other than those covered by one time tax [\*\*\*] [Substituted by Rajasthan Act 8 of 1998.]] tax shall be payable under this section by the owner of motor vehicle except for the period during which the owner surrenders the certificate of registration to the taxation officer, in the prescribed manner, that the vehicle has remained out of use for such reasons as may be prescribed, or satisfies the taxation officer that vehicle has not been used due to following reasons:-(i)that the motor vehicle was restrained from plying by the competent court or authority;(ii)that the motor vehicle was involved in an accident and a report to this effect was made to the police and because of accident it remained out of use;(iii)that the motor vehicle was attached for the recovery of tax under the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956) by the competent authority or attached under the warrant of attachment issued by the competent authority or court and during the period of attachment the vehicle did not remain in his possession:][Provided that the period of such surrender or non-use shall not be less than seven days for stage carriages and less than one month for other than stage carriages:] [Substituted by Rajasthan Act No. 15 of 2007, dated 20.5.2005.][Provided further that where a motor vehicle [,other than those which has paid one time tax under clause (b) [of sub-section (1) of section 4] [Substituted by Rajasthan Act No. 11 of 2000, dated 10.5.2000.],] is found plying after the surrender of the certificate of registration, the tax on such vehicle shall be payable forthwith for the entire period for which such registration was surrendered alongwith a penalty equal to five times the amount of tax

but no such tax or penalty shall be charged from empty vehicle going for repair or for test purposes.]Explanation. - (1) The cost of the chassis/vehicle for the purposes of computation of tax shall include purchase price and such other elements as may be prescribed by the State Government.(2)For determining the vehicles kept in possession of a dealer or manufacturer, the number of vehicles declared by them likely to be in their possession or the vehicles sold by them during the preceding year, whichever is higher, shall be taken into consideration.

#### **4A.**

[x x x] [Omitted by Rajasthan Act No. 9 of 1997.]

#### **4B. [ [Deleted by Rajasthan Act No. 20 of 2019, dated 20.8.2019.]**

\*\*\*]

4B. [ Special Road Tax. [Substituted by Rajasthan Act No. 9 of 1997.]- In addition to the tax levied under section 4 and subject to the rules as may be made by the State Government in this behalf, there shall be levied and paid to the State Government a special Road Tax on all transport vehicles[except those[transport vehicle which have paid lump sum tax payable under section 4-C)]] at the rates as may be specified by notification in the official gazette, by the State Government which shall not exceed[Rs.2,000/-] [Substituted by Rajasthan Act 8 of 1998.]per day in respect of passenger vehicles and shall not exceed Rs.250/-per thousand Kg. of load carrying capacity or part thereof for thirty days in respect of goods vehicles of other States or for vehicles plying on temporary permits of this State, and[not exceeding 5% of the cost] [Substituted by Rajasthan Act 8 of 1998.]of the chassis/vehicle per month in respect of other vehicles:Explanation.- The cost of the chassis/vehicle for the purposes of computation of tax shall include purchase price and such other elements as may be prescribed by the State Government].[Provided further that where a motor vehicle[other than those which has paid one time tax under section 4-C] [Inserted by Rajasthan Act No. 11 of 2000, dated 10.5.2005.]is found plying after the surrender of the certificate of registration, the Special Road Tax on such vehicle shall be payable forthwith for the entire period for which such certificate of registration was surrendered, alongwith a penalty equal to five time the amount of Special Road Tax but no such tax or penalty shall be charged from empty vehicle going for repair or for test purposes.]

#### **4C. [**

\*\*\*]

4C. [ Imposition of Lump sum tax. [Inserted by Rajasthan Act No. 15 of 2005, dated 20.5.2005.]- Notwithstanding anything contained in section 4 and section 4-B and subject to the rules as may be made by the State Government there shall be levied and paid to the State Government a lump sum tax on all transport vehicles at the rates as may be specified by the notification in the Official Gazette by the State Government which shall not exceed 50% of the cost of vehicle/chassis:Provided that the owner or person having possession or control of transport vehicle shall have option either

to pay tax levied under clause (a) or clause (e) of sub-section (1) of section 4 and section 4-B or lump sum tax under section 4-C :][Provided further that the State government may by notification in the Official Gazette require the owners or the persons having possession of such class of transport vehicles registered on or after 01.04.2007 as may be specified in the notification to pay lump sum tax under section 4-C instead of tax payable under clause (a) or clause (e) of sub-section (1) of section 4 and section 4-B.] [Added by Rajasthan Act No. 4 of 2007, (w.e.f. 9.3.2007).]

**4D. [ Levy of Green Tax. [Substituted by Rajasthan Finance Act, 2014 (Act No. 14 of 2014), dated 31.7.2014.]**

(1) There shall be levied and collected a cess called "green tax", in addition to the tax levied under [section 4] of the Act, on such vehicles suitable for use on road as specified in column (2), at such time as specified in column (3), of the table below at such rates, not exceeding the maximum rates specified in column (4) of the table, as may be fixed by the State Government by notification in the Official Gazette, for the purpose of implementation of various measures to control air pollution.

S. No	Class of the Vehicle	Time	Maximum rate of cess (in Rupees)
1	2	3	4
1.	Non-transport vehicle		
	(a) two wheelers	At the time of registration under Section 41, or assignment under Section 47 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) and thereafter at the time of renewal of certificate of registration under sub-Section (10) of Section 41 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988)	1000
	(b) four wheeled diesel driven vehicles		
	I. Light Motor Vehicle with engine capacity upto 5000 cc		
	II. Light Motor Vehicle with engine capacity above 1500 cc and up to 2000 cc	10000	
	III. Light Motor Vehicle with engine capacity above 2000 cc with seating capacity up to 5	10000	

IV. Light Motor Vehicle

with engine  
capacity above 2000 cc 25000  
with seating capacity  
more than 5

(c) four wheeled petrol/  
LPG driven vehicles

I. Light Motor Vehicle

with engine capacity upto 2000  
1500 cc

II Light Motor Vehicle

with engine 2500  
capacity above 1500 cc  
and upto 2000 cc

III Light Motor Vehicle

with engine 3000  
capacity above 2000 CC  
with seating capacity up  
to 5

IV. Light Motor Vehicle

with engine 5000  
capacity above 2000 CC  
with seating capacity  
more than 5

(d) other than above fuel  
driven four 1000  
wheeled vehicles.

(e) other Non-transport  
vehicles. 2000

[2] [Substituted  
by Rajasthan Act  
No. 5 of 2016,  
dated 09.4.2016.]

Transport Vehicle

At the time of registration under section  
41, or assignment under section 47 of the  
Motor Vehicles Act, 1988 (Central Act No.  
59 of 1988) and thereafter at the time  
of renewal of fitness certificate under  
section 56 of the Motor Vehicles Act, 1988  
(Central Act No. 59 of 1988).

(a) two wheeled  
passenger vehicle/three  
wheeled passenger and  
goods vehicle 2000

(b) other than three  
wheeled passenger and

goodsvehicle

(i) Light Motor Vehicle

(a) if the age of the vehicle is 6 years or less from the date of its first registration 5000

(b) if the age of the vehicle is more than 6 years from the date of its first registration 8000

(ii) other than Light Motor Vehicle

(a) if the age of the vehicle is 6 years or less from the date of its first registration 6000

(b) if the age of the vehicle is more than 6 years from the date of its first registration 10000

(2) The provisions of this Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the imposition, payment, computation and recovery of the cess payable under sub-section (1), as they apply to imposition, payment, computation and recovery of tax payable under this Act.]

#### **4E. [ Levy of Surcharge. [Added by Rajasthan Act No. 6 of 2011, dated 28.5.2011.]**

(1) Notwithstanding anything contained in [section 4] of the Act, the tax imposed by the said sections shall with effect from the commencement of the Rajasthan Finance Act, 2011 (Act No. 6 of 2011) be increased by a surcharge at such rates, not exceeding 20 % of the said tax, as may be specified by the State Government by the notification in Official Gazette. (2) The provisions of this Act and the rules made thereunder, so far as may be, apply in relation to the imposition, payment, computation, recovery, exemption and refund of the surcharge payable under sub-section (1), as they apply to the imposition, payment, computation, recovery, exemption and refund of tax payable under this act.]

#### **5. [ Payment of tax. [Substituted by Rajasthan Act No. 8 of 1998.]**

(1) Save as otherwise provided by or under this Act and subject to the provisions of sub-section (2), the tax leviable under [section 4] shall be paid by every owner or by the person having possession or control or a motor vehicle in advance in the manner prescribed by the State Government: Provided that the State Government may, if satisfied that there are sufficient reasons for doing so, by

notification In the official Gazette, extend whether prospectively or retrospectively the time limit for payment of tax in case of particular classes of vehicles or persons liable to pay tax under this Act.[\*\*\*] [Deleted 'Proviso' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.][Provided also that in case of the class of vehicles specified under second proviso to section 4C, the tax shall be paid in full in such manner as may be prescribed by the State Government.] [Added by Rajasthan Act No. 4 of 2007, dated 9.3.2007.](2)Where the tax on any motor vehicle becomes payable otherwise than as one time tax [\*\*\*] [Deleted 'or lump sum tax' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.] for the first time after the commencement of a financial year, the tax payable shall be one twelfth of the annual rate for each calendar month or part thereof where annual rate is prescribed:Provided that where the tax under [clause (a) of sub-section (1) of section 4] [Substituted 'section 4-B' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.] on stage carriage other than those plying exclusively on city routes becomes payable for the first time after the commencement of any month, the tax payable shall be for the remaining period of that month on pro rata basis.[Provided further that where the tax under [clause (a) of sub-section (1) of section 4] [Substituted by Rajasthan Act No. 4 of 2008, dated 28.2.2008.] on contract carriage becomes payable for the first time after the commencement of any month, the tax payable shall be for the remaining period of the month on pro rata basis.](3)The tax payable under [clause (b) of sub-section (1) of section 4] [Substituted '[clause (b) or (e) of sub-section (1) of section 4 or full tax or first instalment of tax under section 4-C' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.] shall be payable -(a)Where the motor vehicle is purchased or brought into the State for use or is kept for use on or after the coming into force of the provisions of [Chapter V of the Rajasthan Finance Act, 2005 (Act No. 15 of 2005)] [Substituted 'Chapter IX of the Rajasthan Finance Act, 1998 (Act No.8 of 1998)' by Rajasthan Act No. 15 of 2005, dated 20.5.2005.], within thirty days of the date of such purchase or of being so brought or on the date of registration or assignment of such vehicle in the State, whichever is earlier; or(b)where the motor vehicle has been used or kept for use in the State before the coming into force of the provisions of [Chapter V of the Rajasthan finance Act, 2005 (Act No. 15 of

## 2005.

] [Substituted 'Chapter IX of the Rajasthan Finance Act, 1998 (Act No. 8 of 1998)' by Rajasthan Act No. 15 of 2005, dated 20.5.2005.], within sixty days of such coming into force.(4)[ where a motor vehicle is found plying after the surrender of the certificate of registration, the tax levied under [section 4] [Substituted by Rajasthan Act No. 11 of 2000, dated 10.5.2000.] on such vehicle shall be payable forthwith by the owner or person having possession or control of the motor vehicle, for the entire period for which such certificate was surrendered, alongwith a penalty equal to five times the amount of tax but no such tax or penalty shall be charged from empty vehicle going for repairs or for test puprpases].

## 6. [ Payment of [\*\*\*] [Substituted by Rajasthan Act 11 of 1972.] penalty for default].

- [(1 Where the tax due in respect of a motor vehicle [other than that referred to in sub-section (3) and (4)] [Substituted by Rajasthan Act 8 of 1998.] is not paid within the period allowed, the defaulter shall be liable to pay in addition to the tax due, a penalty at such rate as may be prescribed



by the State Government, by notification in the official gazette, which shall not exceed 5% per month of the amount of tax due for each month or part thereof from the date of expiry of the period allowed:[Provided that the amount of penalty shall in no case be more than double the amount of tax due] [[Substituted by Rajasthan Act No. 11 of 2000 for the following:-'Provided that the penalty shall in no case be less than rupees one hundred and more than double the amount of tax due;']]\*\* [The second proviso inserted by Rajasthan Act 12 of 1999, deleted by Rajasthan Act No. 11 of 2000. The deleted proviso was as under:- 'Provided further that where the amount of double the amount of tax due is less than rupees one hundred, then only such amount of double the tax shall be payable as penalty.'](2)[Renumbered by Rajasthan Act No. 15 of 1986 w.e.f. 1-4-86.] If the owner or any person having possession or control of a motor vehicle has deposited the penalty in addition to the tax for such late payment, no other proceedings shall be taken or continued in respect of such late payment.](3)[ Where a transport vehicle [or a construction equipment vehicle] [Sub-Sections (3) and (4) inserted by Rajasthan Act No. 5 of 2001.] of other State, other than that referred to in sub-section (4), piles in Rajasthan without paying the tax leviable under this Act, the defaulter shall be liable to pay in addition to the tax, a penalty which shall not be less than four times of the amount of tax due.(4)Where a transport vehicle of other State piles in Rajasthan on National Permit with valid authorisation certificate but without paying full amount of tax leviable under this Act, the defaulter shall be liable to pay in addition to the tax due, a penalty which shall not be less than the amount of tax due.]

## **6A. [ Revision of rates of tax. [Inserted by Rajasthan Act No. 11 of 1972 and as amended from time to time upto Rajasthan 5 of 1989.]**

- If as a result of imposition of a tax or revision of rates made under any provision of this Act, a motor vehicle in respect of which tax has been paid becomes liable to higher amount of tax. the owner or any person having possession or control of the motor vehicle shall, within the time allowed for payment of tax for the following financial year or any quarter or month thereof, as the case may be, pay additional tax of a sum which is equal to the difference between the tax already paid and the higher amount of tax which becomes payable in respect of such vehicle for the complete month in which the tax is revised or the remaining months of the financial year or of any quarter thereof as the case may be. and the Taxation Officer shall not issue a fresh token in respect of such vehicle until such amount of tax has been paid.]

## **7. [ Refund of tax. [Substituted by Rajasthan Act No. 20 of 2019, dated 20.8.2019.]**

(1)When any person who has paid the tax other than one time tax under clause (b) of sub-section (1) of section 4 proves to the satisfaction of the Taxation Officer that the motor vehicle in respect of which such tax has been paid, has not been used for a continuous period of not less than one month since the tax was last paid, he shall be entitled to the refund of an amount equal to 1/12th of the annual rate of the tax paid in respect of such vehicle for each complete month of the period for which such tax has been paid.(2)When any person who has paid one time tax under clause (b) of subsection (1) of section 4 proves to the satisfaction of the Taxation Officer that the motor vehicle, in

respect of which such tax has been paid, has been taken out of the State or has completely been destroyed shall be entitled to the refund of such tax on pro rata basis in the prescribed manner.(3)The Taxation Officer may refund or adjust in the prescribed manner any amount paid in excess of the tax due.]

## **8. [ Declaration by person keeping vehicle for use. [Substituted by Rajasthan Act 8 of 1998.]**

(1)The owner or any person having possession or control of any motor vehicle shall make a declaration in respect of every motor vehicle in the prescribed form and shall deliver to the taxation officer within prescribed period every time, or whenever he becomes liable to pay tax, as may be specified in the notification published by the State Government in the official gazette, along with the receipt of payment of such tax in the prescribed manner.(2)Where owing to any alteration of the motor vehicle or otherwise, the owner or any person having possession or control of the vehicle liable to payment of tax at higher rates, such owner or any person having possession or control shall make within the prescribed period, an additional declaration in the prescribed form, shewing the nature of the alteration made and stating reasons thereof, and shall deliver it to the taxation officer and shall pay to him the difference of tax for which he becomes liable to pay in respect of such vehicle.(3)Where the owner of the vehicle who becomes liable to make or deliver a declaration under the provisions of sub-section (1) or (2), fails to do so, the taxation officer on being satisfied that a default has been committed by the owner of the vehicle, shall impose a penalty at such rates as may be prescribed by the State Government which shall not exceed Rs.5/- per day].

## **8A. [ Computation of tax. [Inserted by Rajasthan Art 5 of 2001, which was omitted by Rajasthan Act No. 9 of 1997.]**

- If the Taxation Officer is satisfied that tax has not been correctly paid, he shall, after giving the owner a reasonable opportunity of being heard, proceed to compute the amount of tax due and recover the same.]

## **9. Payment of additional tax.**

- Where any motor vehicle in respect of which the tax has been paid, is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the [owner or any person having possession or control] [Substituted by Rajasthan Act No. 11 of 1972.], thereof shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after its being so altered.

## **10. [ Grant of receipt and token or tax certificate. [Substituted by Rajasthan Act No. 15 of 1986 w.e.f. 1-4-86.]**

(1)The Taxation Officer shall grant and deliver to every person who pays to him the tax,-(a)in respect of any motor vehicle covered under clause (b) of sub-section (1) of section 4, a receipt specifying the particulars of tax paid and also a tax certificate in such form and containing such particulars as may be prescribed; or(b)in respect of a motor vehicle other than that covered by clause (a) above, a receipt as aforesaid and a token in such form and containing such particulars as may be prescribed.[\*\*\*](2)No motor vehicle liable to tax under this Act shall be used or kept for use in Rajasthan unless the owner or nay person having possession or control thereof has obtained,-(a)in case of a vehicle covered under [clause (b)] [Substituted 'clause (b) and clause (e)' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.] of sub-section (1) of section 4, a tax certificate which shall always be kept in such vehicle, or(b)in case of a vehicle other than covered under clause (a) above, a valid token which shall always be [kept in] [Substituted 'exhibited on' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.] such vehicle in the prescribed manner.]

#### **10A. [ Deleted by Rajasthan Act No. 20 of 2019, dated 20.8.2019.]**

\*\*\*]

10A. [ Grant of special token. [Sections 10-A and 10-B Inserted by Rajasthan Act 5 of 2001.]- Any owner of a motor vehicle who has paid the motor vehicle tax and special road tax in advance may fee and the Taxation Officer shall issue the special token in such manner, as may be prescribed.]

#### **10B. [ Computerisation. [Inserted by Rajasthan Act 5 of 2001.]**

- The work of grant of receipt, tax certificate, token, [\*\*\*], etc., under this Act may be computerised in such manner, as may be prescribed. Such work may be entrusted to any agency and the cost incurred may be reasised from the owner of the vehicle in such manner, as may be prescribed.]

#### **11. [ Offences. [Substituted by Rajasthan Act No. 11 of 1972.]**

(1)Whoever,-(a)as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the State without having paid the amount of the tax or [additional tax [\*\*\*]], due in accordance with the provisions of this Act in respect of such vehicle; or(b)delivers a declaration or additional declaration wherein the particulars required by or under this Act, to be therein set forth, are not fully and truly stated; or(c)obstructs any officer in the exercise of the powers conferred by section 18 or fails to stop the motor vehicle when required so to do by such officer under section 17;shall on conviction, be punishable [with fine, which shall not be less than twice the annual tax payable in respect of such vehicle but which may extend to five times of such annual tax.] [Substituted by Rajasthan Act 5 of 2001 for the words 'with fine, which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.'](2)Whoever contravenes any of the provisions of this Act or any rules made thereunder, and no penalty is provided for such a contravention, shall on conviction, be punishable with fine which may extend to [five hundred rupees] [Substituted by Rajasthan Act 5 of 2001 for the words 'three hundred rupees'.], and in the event of such person having been previously convicted of an offence under this Act or rules made thereunder, with fine which may extend to [one thousand rupees] [Substituted by Rajasthan Act 5 of

2001 for the words 'six hundred rupees'.].]

## **12. Compounding of offences.**

- Where an offence under section 11 has been committed, such offence may at any time before conviction, be compounded by the prescribed officer by accepting, by way of composition therefor, a sum of money not exceeding such amount as may be prescribed, together with the amount of the [tax and penalty, if any,] [Substituted by Rajasthan Act 5 of 2001 for the words 'tax, if any,'] which may be due from the person committing the offence. Such composition shall have the effect of discharging such person from all liability for the offence and no further proceedings shall be taken or continued against him in respect of the offence so compounded.

## **13. [ Recovery of tax, penalty or interest. [Substituted by Rajasthan Act No. 11 of 2000.]**

(1)When any person without any reasonable cause fails or refuses to pay the tax, penalty or interest, the Taxation Officer may forward to the Collector of the District concerned, a certificate under his signature specifying the amount of tax, penalty or interest due from such person, and the Collector on receipt of such certificate shall proceed to recover such tax, penalty or interest as if it were an arrear of land revenue.(2)The tax, penalty or interest payable under this Act shall be first charge on the motor vehicle including its assessories, in respect whereof it is due].Legislative changes. - The whole section before its substitution by Rajasthan Act No. 11 of 2000, was as under:-"13. Recovery of tax. - When any person without any reasonable cause fails or refuses to pay the tax, the Taxation Officer may forward to the Collector of the District concerned, a certificate over his signature specifying the amount of tax due from such person, and the Collector on receipt of such certificate shall proceed to recover such tax is if it were an arrear of land revenue".

## **13A. [ Power of Taxation Officer to recover tax and penalty. [Inserted by Rajasthan Act No. 11 of 1972.]**

- Without prejudice to the provisions of section 13, the Taxation Officer may, with the previous sanction of the Substituted [Commissioner] proceed to recover the tax or penalty due under this Act, in the prescribed manner, by attachment and sale of the movable property of the person liable for the payment thereof:Provided that the Taxation Officer may grant installments on the prescribed terms and conditions in the specified class of cases.

## **13B. Liability of transferee of vehicles.**

(1)If the tax leviable in respect of any motor vehicle remain unpaid by any person liable for the payment thereof, and such person, before having paid the tax, has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall also be liable to pay the said tax [as also penalty, if any, and/or interest levied by the

taxation officer] [Added by Rajasthan Act 8 of 1998.](2)Nothing contained in this section shall apply to a person who has obtained possession or control of such vehicle by purchase in a public auction, conducted by a Government Department to recover the arrears of tax or penalty or under the order of a competent court.]

## **14. Appeal.**

(1)Any person aggrieved by an order relating to the [determination] [Substituted by Rajasthan Act No. 20 of 1982 w.e.f. 1-10-82.] of recovery of tax may within a period of thirty days from the date of such order prefer an appeal to the [appellate authority appointed by the State Government in this behalf] [Substituted by Rajasthan Act No. 15 of 1986.](2)Every order in appeal passed by the [said] [Substituted by Rajasthan Act No. 13 of 1956.] [appellate authority] [Substituted by Rajasthan Act No. 15 of 1974.] shall be final:[Provided that the Commissioner may on his own motion or on the application of a person aggrieved [by the order of the appellate authority] [Substituted by Rajasthan Act No. 20 of 1982 w.e.f. 1-10-82.] made in the prescribed manner and filed within a period of 90 days, call for and examine the record of any proceeding under this Act and revise any such order and may reverse or vary the same:[Provided further that no appeal shall be entertained unless it is accompanied by satisfactory proof of payment of 50% of the amount due, under the order against which appeal has been preferred, or such other amount as is admitted by the appellant to be due from him whichever is higher or of such instalment thereof, as might have become payable and further that the appellate authority shall not stay recovery of tax] [Substituted by Rajasthan Act No. 8 of 1998.].Provided also that if the recovery of tax or nay part thereof is stayed under the preceding proviso, the amount of such tax shall be recoverable with interest at such rate as may be prescribed on the amount ultimately found due and such interest shall be payable on such amount from the date the tax first became due.]

### **14A. [ Court fee on appeals, applications and other proceedings under the Act. [Inserted by Rajasthan Act No. 8 of 1969.]**

- Notwithstanding anything contained in the Rajasthan Court Fees and Suits Valuation Act, 1961 (Rajasthan Act 23 of 1961), appeals, applications and other proceedings under this Act shall require Court fee Stamps of such value as may be prescribed.]

## **15. Cognizance of offences.**

- No Court inferior to that of a Magistrate of the Second Class, shall try any offence punishable under this Act.

## **16. Bar to Jurisdiction of civil and criminal courts in matter of taxation.**

- The liability of a person to pay the tax shall not be questioned or determined otherwise than as provided in this Act or in rules made thereunder and no prosecution suit or other proceeding shall lie against any officer of the [State Government] [Substituted by Rajasthan Act No. 27 of 1957.] for

any thing in good faith done or intended to be done under this Act.

## **17. Power to stop a motor vehicle.**

- [(1)] [Re-numbered by Rajasthan Act No. 20 of 1966.] Any police officer in uniform not below such rank, as may be prescribed and any officer of the Transport Department not below the rank of a Sub-Inspector [and any officer of the Commercial Taxes Department not below the rank of an Inspector posted at the check posts controlled by the Commercial Taxes Department] [Inserted by Rajasthan Act No. 11 of 1972.] may require the driver of any motor vehicle in any public place to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.(2)[ Where any tax due in respect of any vehicle has not been paid, any officer referred to in sub- section (1), may seize and detain such vehicle and take or cause to be taken such steps as he may consider necessary for the safe custody of the vehicle until it is produced before the Taxation Officer of the area concerned within a reasonable time or the tax due in respect of the vehicle is paid:Provided that where the vehicle so seized is a non-transport vehicle, such officer may release the vehicle after obtaining a bond for a sum not exceeding Rs. 500/-from the driver or the [owner or any person having possession or control of the vehicle, as the case may be, for depositing the tax within the period specified in the bond] [Substituted by Rajasthan Act No. 11 of 1972.]:Provided further that the provisions of sub-section (2) shall not apply to non-transport vehicles registered in Rajasthan.][3 The motor vehicle seized under sub-section (2) shall not be released unless full tax due, penalty and interest and all other dues payable under this Act in respect of such a vehicle has been paid.] [Substituted by Rajasthan Act No. 15 of 2005, dated 20.5.2005.](4)[ Where the vehicle has been seized or detained under sub-section (2), the owner or person incharge of the motor vehicle may apply to the Taxation Officer or any officer authorised by the State Government together with the relevant documents for the release of such vehicle and such officer shall, after the verification of the documents and on being satisfied that no tax, penalty and interest is due, by an order, release the vehicle.] [Sub-sections (4) added by Rajasthan Act No. 5 of 2001.]

## **18. [Power of entry. [Substituted by Rajasthan Act No. 11 of 1972.]**

- Any [x x x] officer of the Transport Department not below the rank of a Sub-Inspector may for the purposes of this Act, enter at any time between sun-rise and sun-set, any premises where he has reason to believe that a motor vehicle is kept, in contravention of the provisions of this Act.]

## **19.**

[Omitted] [Omitted by Rajasthan Act No. 9 of 1997.]

## **20. [ Levy of toll on certain bridges, roads etc. [Substituted by Rajasthan Act No. 12 of 1994.]**

(1)Notwithstanding anything contained in this Act, it shall be lawful for the State Government to levy toll on motor vehicles and trailers drawn by such vehicles passing over any bridge or through any tunnel including an approach road thereto or any section of road or any by-pass,-(a)which is constructed, reconstructed, improved or repaired, as the case may be, after the commencement of the Rajasthan Motor Vehicles Taxation (Amendment) Act, 1994 (Rajasthan Act No. 12 of 1994) at the expense of the State Government or at the expense of any person or body or association of individuals whether incorporated or not or at the expense of both, that is to say, the State Government and any such person or body or association and the total capital outlay of such construction, reconstruction, improvement or repairs, as the case may be, is not less than ten lakhs of rupees; or(b)which in the opinion of the State Government is of special service to the public;at such rate and for such period as the State Government may from time to time, by notification in the official Gazette, declare:Provided that overall collection of toll for any bridge, road or tunnel under this section shall not exceed the aggregate amount of capital outlay and expenses of collection of toll.(2)The State Government may itself or through its agent collect the toll levied under sub-section (1) and, where such collection is made through its agent such agent or his servants shall be deemed to be persons empowered to collect tolls under this Act.(3)Where any additional road or a portion of a road or a by-pass or bridge or a tunnel, being the road, bridge or tunnel on or below the same stream, river or road or rail track, including any approach road thereto, is constructed as augmentation of the facility of the use of the existing bridge, tunnel or road, as the case may be. then, the network of such bridge or tunnel, including any approach road thereto, shall be deemed to be one single entity for the purpose of levy of toll.Explanation. - For the purpose of this section, the expression "Capital outlay" shall include the anticipated cost of certain essential on-going or imminent works like improvements, strengthening, widening, structural repairs, maintenance and also interest on such outlay at such rate as the State Government may fix.]

## **21. No toll or tax to be levied by local bodies.**

- [(1)] [Re-numbered by Rajasthan Act No. 12 of 1994.] Notwithstanding anything to the contrary in any law for the time being in force in any part of [the State of Rajasthan] [Substituted by Rajasthan Act No. 27 of 1957.], it shall not be lawful for any local authority to levy any tax or toll in respect of any motor vehicle.(2)[ Nothing in this section shall affect the power of any local authority to impose, increase or recover any tax falling under entry 52 of list II in the Seventh Schedule to the Constitution.] [Inserted by Rajasthan Act No. 12 of 1994. [15-4-1994].]

## **21A. [ Power to reduce or waive penalty and interest in certain cases. [Inserted by Rajasthan Act No. 15 of 2005, dated 20.5.2005.]**

(1)Notwithstanding anything contained in this Act, the State Government may by notification in the Official Gazette constitute a committee consisting of Transport Commissioner and such other members as may be specified in the notification, which may, on its own, or on an application made in this behalf by the owner of a motor vehicle and after being satisfied and after recording its reasons in writing for so doing reduce or waive, the amount of interest or penalty or both payable by such owner under this Act, if it is satisfied that the penalty, interest or both has accrued on account of -(a)the non availability of cost of the motor vehicle/non availability of similar type of motor

vehicle in a financial year,(b)the wrong determination of similarity of the vehicle;(c)wrong determination of category of the vehicle.(2)Every order made under this section shall be final.]

**21B. [ No dues certificate. [Inserted by Rajasthan Act No. 4 of 2007, (w.e.f 9.3.2007).]**

(1)A registered owner of the vehicle or a permit holder of the vehicle or any person having possession or control of the vehicle or a financier under whose control vehicle has vested under the provisions of Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) may apply to the taxation officer in the prescribed manner and along with prescribed fee, to obtain a no dues certificate regarding the tax, penalty or interest payable in respect of such vehicle under the provisions of this Act.(2)On receipt of an application under sub-section (1), the taxation officer shall, after such enquiry as may be prescribed, issue no dues certificate in such form and within such period as may be prescribed.]

**22. Power of [State Government] [Substituted by Rajasthan Act No. 27 of 1957.] to make rules.**

(1)The [State Government] [Substituted by Rajasthan Act No. 27 of 1957.] may, by notification in the [Official Gazette] [Substituted by Rajasthan Act No. 27 of 1957.] make rules for carrying in to effect the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing power, the [State Government] [Substituted by Rajasthan Act No. 27 of 1957.] may make rules for all or any of the following purposes, that is to say-(a)prescribing the manner and the form in which and the authority to which, applications for payment of tax under this Act, shall be presented;(aa)[ prescribing the manner in which the period of surrender of certificate of registration or the period of non-use of vehicle may be extended;] [Inserted by Rajasthan Act No. 5 of 2001.](b)prescribing the form of any certificate, declaration, [return,] [Inserted by Rajasthan Act No. 20 of 1982 w.e.f. 1-10-82.] notice, receipt or token, and the particulars to be stated therein, and the manner of [keeping a token in] [Substituted 'exhibiting a token on' by Rajasthan Act No. 20 of 2019, dated 20.8.2019.] a motor vehicle;(bb)[ prescribing the fee on payment of which and prescribing the manner in which the special token shall be granted; [Inserted by Rajasthan Act No. 5 of 2001.](bbb)prescribing the manner in which the work of grant of receipt, certificate, token, [\*\*\*] etc. under this Act may be computerised and entrusted to any agency and cost incurred may be realised from the owner of the vehicle;](c)prescribing the manner in which, and the fee on payment of which, a token granted under this Act may be transferred;(d)prescribing generally the authorities by whom and the manner in which any duty in respect of or incidental to the carrying into effect of the provisions of this Act may be performed;(e)regulating the method of [determination] [Substituted by Rajasthan Act No. 20 of 1982 w.e.f. 1-10-82.], payment and recovery of tax;(f)regulating the manner in which exemption from and refunds of tax may be claimed and granted;(g)[ regulating the manner in which and prescribing the court fee on payment of which appeals, [revision] [Substituted by Rajasthan Act No. 8 of 1969.], applications and other proceedings under this Act may be instituted and heard];(h)Providing for the exemption for a limited period from liability to taxation in respect of any motor vehicle brought in to Rajasthan by persons making only a temporary stay in [the State of Rajasthan] [Substituted by Rajasthan Act No. 27 of 1957.];(i)any other matter which



may be prescribed.

**23.**

[x x x] [Omitted by Rajasthan Act No. 27 of 1957.]

**24.**

[x x x] [Omitted by Rajasthan Act No. 27 of 1957.]

**[Omitted] [Omitted by Rajasthan Act No. 9 of 1997.]**

**A [Omitted] [Omitted by Rajasthan Act No. 9 of 1997.]**

NotificationsUnder Rajasthan Motor Vehicles Taxation Act, 1951General[Notification No.F.8(58)PW/77. dated 27-10-1994, Published in Rajpatra Part I(Kh)(Extraordinary), dated 29-10-1994, page 459(2) as amended subsequently by Notifications dated 12-1-1996, 23-8-1996 and 10-2-1997].In exercise of the powers conferred under Section 2 of the Indian Tolls Act, 1851 (Central Act VIII of 1851) as extended to the whole of State of Rajasthan vide notification No.F.8(58) PW/78 dated 29th December, 1978 and in exercise of the provisions made in the Rajasthan Motor Vehicles Taxation (Amendment) Act, 1994), the State Government hereby orders that with effect from the date of publication of this Notification in the Rajasthan Gazette of the rates specified in Schedule given below shall, subject to the conditions given hereunder, be levied and chargeable from all persons, incharge of vehicles using all such permanent bridges including their approaches bypasses, tunnels including their approaches and any section of road which has been constructed, reconstructed, improved or repaired, lying on roads under the control and management of the State Public Works Department, which have been constructed at the expense of the State Government or at the expense of any persons or body or association of individuals whether incorporated or not, or at the expense of both, that is to say the State Government or any such person or body or association.I. All permanent bridges constructed and opened to traffic on or before 1st January, 1980 shall be exempted from levy of toll.II. All bypasses, tunnels including their approaches and any section of road which has been constructed, reconstructed, improved or repaired and open to traffic on or before 31st March, 1994 shall be exempted from levy of toll.III. All permanent bridges the cost of construction whereof does not exceed fifty lac rupees and all bypasses, tunnels including their approaches and any section of road which has been constructed, reconstructed, improved or repaired, the cost of construction whereof does not exceed 75 lac rupees shall be exempted from levy of toll.IV. [(a) The toll of any of the aforesaid facilities/ constructions shall be levied only for so long as the total cost of its construction plus 15% (fifteen percent) extra thereof (for utilising on creation of more such infrastructure) and maintenance including interest thereupon and the total expenditure in realisation of toll has not been realised in full or for a period of 30 years from the date of first levy of toll on the facility whichever is earlier.] [Substituted by Notification dated 23-8-1996.](b)[ The rate of interest per annum shall be as prescribed by Government of India from

time to time on the amount invested or to be invested in future for construction of the facility/ construction and the amount of interest shall be calculated on the balance after repayment of the instalment of the loan, if any, taken for the construction of the facility/construction] [Substituted by Notification dated 8-1-1996.].V. If on any of the aforesaid facility/construction the receipt from toll collection, is less than the amount spent on its collection, the State Government may postpone realization of toll and subsequently if conditions change, the realization of toll may be restarted on such a facility/construction.VI. When the same vehicle has to cross the facility/construction more than once i.e. to and from in the same day, the user shall have the option to pay one and half times the toll rate while using the facility/construction.VII. Any owner of private vehicles can obtain monthly pass by paying 30 times of the one time toll rate mentioned in the schedule while using the facility/construction.VIII. If within a distance of 30 Kms. on a road there are two or more bridges or tunnels, and within a distance of [50 Kms.] [Substituted by Notification dated 8-1-1996.] on a road there are two or more bypasses or any section of road which has been constructed, reconstructed, improved or repaired, no toll shall be payable upto the midnight of the same day after the payment of toll on the first such facility/construction on such other facility/construction which are so situated but the toll shall be levied on such facilities/constructions till so long that the combined investment plus maintenance and interest thereon are fully recovered.IX. Following vehicles shall be exempted from paying toll tax-vehicles of Defence Department, Police Vehicles, Fire Fighting vehicles. Ambulances, Funeral Vans, Post and Telegraph Department Vehicles, and Central and State Government and Panchayat Samities and Local Bodies Vehicles on duty.[Schedule] [Substituted by Notification dated 10-2-1997.](Rates of Toll Tax)

S.No. Categories of Vehicles		Toll rates per vehicle per trip for bridgestunnels & those bypasses and roads whose length is upto 20kms. (in Rs.)	Additional toll rates per trip/km.; payableafter rates stated in Col. 3, for those bypasses and roadswhose length is more than 20 kms. For upto 20 Kms. the fixedrates of Col. 3 shall be applicable (Rs. per Km.)
1	2	3	4
1.	(a) Tractors with trollies carrying non-agricultural produce(No tax is payable by tractor trollies carrying agriculturalproduce and registered for such purpose).	2.00	0.05
	(B) Tempo, Cars, Taxies, Private cars Jeeps.	6.00	0.15
2.	Motor Lorries, Buses & other heavy machinery e.g.earthmoving machinery and Mini Buses	15.00	0.38
3.	(a) Trucks with registered Laden weight upto 5 (five) tonnes.	20.00	0.50
		30.00	0.75

(b) Trucks with registered Laden  
weight more than 5 (five)tonnes

4. Multi axle trucks/trailors 50.00 1.25

Note:- 1. This will be changed for laden and unladen trucks.

**2. The rates of toll tax mentioned in the above schedule will increase by 30% (thirty percent) on 1st Nov., 1997 again by 30% (thirty percent) on 1st Nov., 2000 and again 40% (forty percent) on 1st Nov., 2004. After this these toll rates will be reconsidered to decide the quantum.**

**3. The increase in rates respectively on 1st Nov. 1997, 2000 & 2004 will be calculated and fixed to the nearest rupee (i.e. if increase calculates to more than fifty paise then the increased rate will be fixed to the next rupee number if the increase calculates to less than fifty paise then no increase in rate will be made).**

S.3[No.F.10 (240) Pari/P.D./91/Part III, dated 27.8.1993, Published in Rajasthan Gazette Extraordinary Part 4(C), dated 28.8.1993, page 140. with effect from 1.9.1993].- S.O.96 - In exercise of the powers conferred by Section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (No. 11 of 1951), and in supersession of all previous notifications issued in this respect, the State Government hereby exempts partially from the payment of tax imposed by the said Act, any public career goods vehicles entering the territory of the State of Rajasthan from the other States authorised to ply in the State of Rajasthan under a national permit granted under sub- section (12) of section 88 of the Motor Vehicles Act, 1988 (Cent. Act 59 of 1988), and orders that a reduced tax of Rs.5000/- per annum shall be charged on each such vehicle under the provisions of the said Act, irrespective of its registered laden weight.[Notification S.O.182, dated 26-12-1995, Published in Rajpatra Part IV(ga) (Extraordinary), dated 26-12-1995, page 335] - In exercise of the powers conferred by sub-section (1) of Section 3 of the Rajasthan Motor Vehicles Taxation Act. 1951 (Rajasthan Act No. 11 of 1951), the State Government hereby exempts from payment of tax payable under part I of the Schedule appended to the said Act, the Motor Vehicles registered in other States and in the name of the officers/employees of Defence forces of India, Central Government Departments and undertakings, Para Military forces and Judges of High Court and they have brought that Motor Vehicle temporarily for use in the State of Rajasthan on account of transfer from other States, for the period of their posting in the State of Rajasthan, subject to the conditions that such tax in respect of that vehicle for that period has been paid in the concerned State, and subject to the vehicle owner informing the Registering Authority concerned, within 30 days of arriving in the State, in the manner prescribed.[Notification S.O.261, dated 6-2-1997, Published in Rajpatra part IV(ga) (Extraordinary), dated 6-2-1997, page 309] - In exercise of the powers conferred by sub-section (1) of Section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951), the State Government has exempted from payment of special toll tax of 20% under section 4-B of the said Act the stage carriages plying in the area of Jaipur City Municipal Corporation on city ways exclusively for senior citizens (more than 60 years of stage), females and children below 12 years of

age. [Translated from Hindi]. [Notification No. F. 6(178) TR/TAX/95, dated 26-12-95, Published in Rajasthan Gazette Extraordinary, Part IV-C(ii), dated 26-12-95, page 335] S.O. 182. - In exercise of the powers conferred by sub-section (1) of Section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan 11 of 1951), the State Government hereby exempts from payment of tax payable under part 1 of the Schedule appended to the said Act, the Motor Vehicles registered in other States and in the name of the officers/employees of Defence forces of India, Central Government Departments and under takings, Para Military forces and Judges of High Court and they have brought that Motor Vehicle temporarily for use in the State of Rajasthan on account of transfer from other States, for the period of their posting in the State of Rajasthan, subject to the condition that such tax in respect of that vehicle for that period has been paid in the concerned State, and subject to the vehicle owner informing the Registering Authority concerned, within 30 days of arriving in the State, in the manner prescribed. S.4(1): [No. F 1(3)(6) Parivahan/70, dated 1.4.1979, Published in Rajasthan Government Gazette Extraordinary, Part IV-C(ii), dated 1.4.1979, page 5 as amended subsequently by Notification dated 1.10.1982 and No.F.7(3) Rules/Part/HQ/88, dated 27.8.1993, published in Rajasthan Government Gazette Extraordinary Part IV-C(ii), dated 28.8.1993, page 136]. - S.O. 4.- In exercise of the powers conferred by sub-section (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (No. 11 of 1951) and in supersession of this Department Notification of even number dated 26.4.72 and 20.9.1972, the State Government hereby fixes the rates of tax on different classes of motor vehicles specified in column 2 of the Schedule appended hereto at the rates as specified against each in column number 3 and 4 thereof.

## Schedule 3

Vehicles other than transport vehicles:-

S.No.	Description of class of motor vehicles	Annual rate of tax	Quarterly rate of tax
1	2	3	4
<b>Part-I</b>			
I.	Vehicles other than Transport Vehicles.-		
	(a) Motor cycles (including motor scooters and motortricycles and cycles with mechanical power	Rs. 35/-	
	(b) Motor cycle or tricycles used for driving a trailer or aside car in addition to the rates shown above for extra	Rs. 4/-	
II.	Motor vehicles adopted or used for invalids	Rs. 5/-	
	(a) Motor vehicles excepting those shown in item I and II above constructed and used solely for the convenience of persons and light personal luggage will be charged according to the total number of seats authorised including that of the driver	Rs. 40/- per seat	Rs. 11/- per seat
III.	(b) Trailer drawn in these vehicles	Rs. 20/-	
IV.	Motor vehicles commonly known as pick-ups having a closed cabin for the driver with space whether covered or not, in the rear which		

may be used for passengers or luggage or both:-

- |                                  |           |
|----------------------------------|-----------|
| (i) With RLW upto 1000 Kg.       | Rs. 200/- |
| (ii) With RLW more than 1000 Kg. | Rs. 275/- |

- |                           |           |
|---------------------------|-----------|
| V. (i) Tractors           | Rs. 50/-  |
| (ii) Trailers drawn by it | Rs. 100/- |

Note:- Private motor vehicle registered out of the State of Rajasthan brought temporarily into use or kept for use in the State of Rajasthan for a period not exceeding 30 days shall be exempted from payment of tax.

Part-II Transport vehicles

- I. Motor vehicles plying for hire or reward for the convenience of passengers and light personal luggage of passengers:-

- |  |                   |                   |
|--|-------------------|-------------------|
| (a) Motor vehicles with a seating capacity upto 25 seats including driver and conductor.                             | Rs. 50/- per seat | Rs. 14/- per seat |
| (b) Motor vehicles with a seating capacity of more than 25 seats but not more than 40 including driver and conductor | Rs. 55/- per seat | Rs. 15/- per seat |
| (c) Motor vehicles with a seating capacity exceeding 40  | Rs. 75/- per seat | Rs. 20/- per seat |

- Motor vehicles registered in Rajasthan State and intended for convenience of passengers and luggage in special or temporary circumstances and for a limited period will be permitted to ply on payment of daily tax. such tax for a calendar day beginning and ending at mid-night.
- Rs. 20/- per day.

III. Goods vehicles

- |  |  |   |
|--|--|---|
| (a) With RLW upto 2500 Kg.   | Rs. 1400/-   | Rs. 375/-   |
| (b) With RLW above 2500 Kg. but upto 5000 Kg.  | Rs. 1700/-   | Rs. 475/-   |
| (c) With RLW above 5000 Kg. but upto 6500 Kg.  | Rs. 1900/-   | Rs. 525/-   |
| (d) With RLW above 6500 Kg. but upto 9000 Kg.  | Rs. 2300/-   | Rs. 675/-   |
| (e) With RLW above 9000 Kg. but upto 14375 Kg.   | Rs. 2500/-   | Rs. 700/-   |
| (f) With RLW above 14375 Kg. but upto 17075 Kg.  | Rs. 3000/-   | Rs. 825/-   |
| (g) With RLW above 17075 Kg. but upto 20,000 Kg.                                       | Rs. 3500/-   | Rs. 925/-   |
| (h) With RLW above 20000 Kg. for every 1000 Kg. or part thereof in excess of 20000 Kg. | Rs. 400/- over and above the quantum of specified under item (g) | 1/4 of the amount payable at the annual rate increased by 6 per cent thereof. |

[Part-III] [Substituted by Notification dated 27.8.93.] Vehicles registered outside the State and using roads in Rajasthan under temporary permits shall pay tax at the rates noted against each:-

- |               |   |
|---------------|---|
| 1. Motor Cabs | -Rs. 80/- per week or part thereof. Note:- This tax shall be for a week, i.e. seven calendar days |
|---------------|---|

beginning and ending at midnight.

- Other motor vehicles intended for reconveyance of passenger and luggage in special of temporary circumstances for a limited period.
2. -Rs.500/- for 30 days or part thereof.
3. Goods Vehicles:
- (i) With RLW not exceeding 3000 Kgm. -Rs.300/- for 30 days or part thereof.
- (ii) With RLW above 3000 Kgm. -Rs.500/- for 30 days and part thereof.
- (iii) The trailers drawn by such vehicle, if any will be charged separately. -Rs.400/ for 30 days and part thereof.

#### Part-IV Dealers in or Manufacturers of Motor Vehicles

For a general licence, and in respect of each motor vehicle.

Rs.80/- Rs.22/-

Explanation:- For the purpose of this Schedule

- I. "Pneumatic tyre" means a tyre containing air inserted by mechanical pressure.
- "Resilient tyre" means a tyre not being a pneumatic tyre of India rubber and of such thickness as to protrude not less than three quarters of an inch beyond rim of the wheel.
- II.
- III. "Non-resilient tyre" means a tyre which is neither a pneumatic tyre nor a resilient tyre.

Note:- "If the vehicles mentioned in Part-I, II, III and IV of the Schedule are fitted with resilient or non-resilient tyres, extra tax will be levied at 50 % of the rates fixed by the Government. [Notification No. F. 1(6) Pari-I/86 dated 1-4-1986-Rajasthan Gazette Extraordinary Part IV- C(II), dated 1-4-1986, page 17; as amended from time to time upto Notification dated 4-3-1992, Published in Rajasthan Government Gazette Part IV-C(II) Extraordinary dated 4-3-1992, page 478]. S.O. 2.- In exercise of the powers conferred by sub-section (1) of Section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. XI of 1951) and in partial modification of this Department Notification of even number dated 1-4-79 and 1st Oct, 1982 the State Government hereby with immediate effect prescribe the rate of tax on different classes of Motor Vehicles specified in column No. 2 of the Schedule appended hereto at the rates specified against each in column 3, 4 and 5 thereof.

## Schedule 4

Vehicles fitted solely with pneumatic Tyres:-

S.No.	Description if Class of Motor Vehicles	Annual rate of tax	Quarterly rate of tax	One time Tax
1	2	3	4	5
	[Part-I] [[Substituted by Notification dated 4-3-1992.]]			

Vehicles other than Transport Vehicles:

1.	(a) Motor Vehicles commonly known as mopeds (of Cubic Capacity upto 80 (CC) and Cycles with mechanical power	Rs. 450/-
	(b) Motor Cycles, Motor Scooters, Motor Tricycles and other Motor Two-wheelers not included in the class of Vehicles at (a) above	Rs. 600/-
	(c) Motor Vehicles used for drawing a trailer or a side car in addition to the rates shown above, an extra amount.	Rs. 50/-
II.	Motor Vehicles adapted or used for invalids.	Rs. 50/-
III.	(a) Motor Vehicles excepting those shown in item I and II constructed and used solely for the conveyance of persons and light personal luggage with seating capacity of:-	
	(i) upto four including driver	Rs. 3,000/-
	(ii) five including driver	Rs. 3,500/-
	(ii) six including driver	Rs. 4,000/-
	(b) Trailers drawn by Vehicles mentioned at (a) above.	Rs. 300/-
IV.	Motor Vehicles commonly known as pickups having a closed cabin for the driver with space, whether covered or not in the rear which may be used for passengers or luggage or both:-	
	(i) with R.L.W. upto 1000 Kg.	Rs. 3,000/-
	(ii) with R.L.W. exceeding 1000 Kg.	Rs. 4,000/-
V.	(a) Tractors	Rs. 600/-
	(b) Trailers drawn by Tractors	

Rs.  
1,300/-

Explanation. - Trailer attached to or drawn by tractors used for hire or reward shall be treated as Goods Vehicles. For the purpose of R.L.W. of tractor trailer or any combination or adaptation thereof, the R.L.W. of tractor, trailer and adaptation thereof, the R.L.W. of tractor, trailer and adaptation together shall be taken for computation of tax thereon.

VI.	Motor Vehicles, other than those covered by items No. I to V above, constructed and used solely for the conveyance of persons and light personal luggage shall be charged on the basis of total number of seats authorised (including seat of the driver).	Rs.	Rs. 11/-
		40/- per seat	per seat

Note No. 1. - Motor Vehicles registered out of the State of Rajasthan and brought temporarily into use or kept for use in the State of Rajasthan for a period not exceeding 30 days shall be exempt from the payment of tax. Note No. 2. - For the Motor Vehicles registered prior to 1-4-86, the amount of one-time-tax specified in column No. 5 shall be reduced by the amount specified hereunder for each financial year and or part thereof for which such vehicles was used or kept for use in the State from the date of registration till 31-3-86, subject to the condition of minimum amount, specified:-

S. No.	S. No. of the class of vehicles as mentioned in column 2, of the Schedule	Amount by which one time tax is to be reduced for each financial year or part thereof	Minimum amount of one-time-tax
1	2	3	4
1.	I(a)	37.50	37.50
	I(b)	38.00	38.00
	I(c)	4.00	4.00
2.	II	5.00	5.00
3.	III(a)(i)	175.00	175.00
	II(a)(ii)	216.50	218.50
	III(a)(iii)	258.50	256.50
	III(b)	21.00	21.00
4.	IV(i)	216.50	218.50



	IV(ii)	300.00	300.00
5.	V(a)	50.00	50.00
	V(b)	108.00	112.00

Explanation. - For this purposes in respect of vehicles registered in any other State or Union Territory and used or kept for use in any of the State (including Rajasthan) or Union Territory, the years for which the vehicle was used or kept for use shall be treated as if the vehicle was used or kept for use in this State provided the tax due on such vehicle had been paid to the concerned State or Union Territory under the provisions of law in force at the relevant time in that State or U.T. and provided further that the owner or person in control or in possession of such vehicle produces NOC to the Taxation Officer.[Notification No.F.6/(179)/Pari/Tax/Hqrs./95/3D, S.O.167, dated August 22, 1997, Published in Rajpatra Part IV(ga)(Extraordinary), dated August 22, 1997, page 249(4) as amended subsequently by Notifications dated 1-9-1998, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1-9-1998, page 252 & dated 26-3-1999, Published in Rajasthan Government Gazette part IV-C (Extraordinary), dated 27-3-1999, page 528]In exercise of the powers conferred by clause (a) of sub-section (1) of Section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department notification No.F.6/(179)/ Pari/ Tax/Hqrs./95/3B, dated 30th April, 97, (as amended from time to time), the State Government hereby prescribes the rate of tax in the case of different class of Transport vehicles registered in the State of Rajasthan and vehicles registered outside the State and are plying on permits issued in Rajasthan or kept for use in Rajasthan, specified in Col.No.2 of the table appended here at the rates specified against each in Col.No.3 thereof:-Table

S.No.	Description of class of Motor Vehicle	Annual rate of tax
1	2	3
1.	Passenger Vehicles	
	(a) Cost of vehicles upto Rs. 1,75,000	2.25% of the cost of vehicle.
	(b) Cost of vehicle more than Rs. 1,75.000 and uptoRs.4,00,000	0.75% of the cost of the vehicle.
	(c) Cost of vehicle above Rs.4,00,000	3.5% of the cost of the vehicle.
	(d) Cost of chassis upto Rs.80,000	1.75% of the cost of the chassis.
	(e) Cost of chassis more than Rs.80,000 and upto Rs. 1,75,000	2.5% of the cost of the chassis.
	(f) Cost of chassis more than Rs. 1,75,000 and uptoRs.4,00,000	2% of the cost of the chassis.
	(g) Cost of chassis above Rs.4,00,000	5% of the cost of the chassis:

Provided that:-(1)[ Passenger Vehicle covered by a non-temporary permit or obtains a new non-temporary permit after cancellation of old non-temporary permit within 30 days, under the Motor Vehicles Act, 1988, shall pay tax at 1/5th (one fifth) of the rate specified in Col.No.3 above] [Substituted by Notification dated 26-3-1999.](2)Passenger vehicles registered prior to 1-4-1997 shall pay tax at 1/5th (one fifth) of the rate specified in Col.No.3 if the vehicles is covered by a non temporary permit within 150 days from 1-4-1997 subject to condition that the application for grant of non-temporary permit has been submitted by 30-5-97.(3)Passenger vehicles registered for the

first time [in the State of Rajasthan] [Inserted by Notification dated 1-9-1998.] on or after 1-4-1997 shall pay tax at 1/5th (one-fifth) of the rate specified in Col.No.3 if the vehicle is covered by a non-temporary permit within 120 days from the date of registration subject to condition that the application for grant of non-temporary permit has been submitted within 30 days from the date of registration.

2. Goods Vehicles

(1) Articulated vehicle

(a) Cost of chassis/vehicles upto Rs.6,00,000.

(i) chassis/vehicle having GVW upto 28,000 Kg. 1.5% of the cost of horse.

(ii) chassis/vehicle having GVW more than 28,000 Kg. 2.5% of the cost of horse.

(b) Cost of Chassis/vehicle above Rs.6,00,000 2.0% of the cost of horse.

(2) Other than articulated vehicle

(a) Cost of chassis/vehicle upto Rs.70,000 3.0% of the cost of chassis/vehicle.

(b) Cost of chassis/vehicle, more than Rs.70,000 and upto Rs. 1,50,000 1. [5%] [Substituted by Notification dated 1-9-1998.] of the cost of chassis/vehicle.

(c) Cost of chassis/vehicle more than Rs. 1,50,000 and upto Rs.6,00,000 0.75% of the cost of chassis/vehicle.

(d) Cost of chassis/vehicle above Rs.6.00,000 0.80% of the cost of chassis/vehicle.

Any other transport vehicles not covered under any category above such as Excavators. Camper vans/Trailers, Cash Van, Mobile Canteen, Mobile

3. Workshops, Ambulance, Animal Ambulance, Fire Tenders, Snorked ladders. Auxiliary trailers and Fire fighting vehicles, Hearses, Mail carrier, Mobile clinic/X-ray van, Library vans, etc. 1.5% of the cost of the chassis/vehicle

Note:- In addition to tax payable under notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period prior to the coming into force of this notification issued under the provisions of the Chapter V of the Rajasthan Finance Act, 1997 at such rates as were applicable to such vehicles from time to time. Explanation:- The cost of the vehicle/chassis for computation of tax shall be as explained under rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951. S.4(1)(b):[No. F6.(179)/Pari/Tax/Hqrs/95/ 1F, dated 31st March, 2000, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 31st March, 2000, page 509(4)]- S.O. 410.-In exercise of the powers conferred by clause (b) of sub-section (1) of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department notification No.F6 (179)/Pari/Tax/Hqrs/95/1D, dated 15-12-99 (as amended from time to time) issued in this behalf,

the State Government hereby with effect from 1-4-2000 prescribes the rate of One Time Tax in case of different class of non-transport vehicles, as specified in Col.No.2 of the table appended here, at the rates specified against each in Col.No.3 thereof, subject to the maximum of Rs.40,000 (forty thousand) for one motor vehicle,Table

S.No.	Description of class of Motor Vehicle	One time tax
1	2	3
1.	Motor Vehicle including Two wheeled vehicles,constructed and used solely for the conveyance of persons andlight personal luggage, with seating capacity upto 10 includingdriver.	
	(a) Motor vehicles in the name of individuals:-	
	(i) Two wheeled vehicles	4.0% of the cost of the vehicle
	(ii) Other vehicles with seating capacity 6 upto includingdriver	3.0 % of the cost of the vehicle.
	(iii) other vehicles with seating capacity more than 6 andupto 10 including driver	4 % of the cost of vehicle
	(b) Motor vehicles in the name of other than individuals	
	(i) Two wheeled vehicles	5 % of the cost of the vehicle
	(ii) Other vehicles with seating capacity upto 6 includingdriver	6 % of the cost of vehicle
	(iii) other vehicles with seating capacity more than 6 andupto 10 including driver	6 % of the cost of vehicle
	(c) Trailers or Side cars drawn by vehicles mentionedabove	0.30 % of the cost of the that vehicle to which the traileror sidecar is attached.
2.	Two wheeled/Three wheeled Motor adopted for use of invalids	0.3 % of cost of vehicle subject to a maximum Rs.50/-
3.	Agriculture Tractor	0.3 % of the cost of the vehicle:

Provided that on every transfer of ownership of the Motor Vehicles mentioned in column No.2 above an additional tax at the rate of fifty percent of the one time tax paid at the time of registration shall be payable but this additional tax shall not be payable in case where transfer of ownership is being done in the name of person succeeding to the possession of the motor vehicle owing to the death of the registered owner of the motor vehicle.Note. - If such vehicles as mentioned above in column No.2 are found plying on hire or reward, then these vehicles shall be liable to pay tax as notified for transport vehicles of similar type, for the complete financial year, in which the vehicle was found plying on hire or reward.Explanations. - The cost of the vehicles for computation of tax:(i)In case of new vehicle/chassis shall be the ex-showroom price inclusive of all taxes as shown in purchase bill.(ii)In case of vehicles registered/purchased outside the State and brought in Rajasthan for assignment/registration, shall be the cost as prevailing in Rajasthan on the day when the tax becomes due on similar type of the vehicles in this State.(iii)In case of vehicles manufactured out of India shall be the amount inclusive of all taxes and levies which has been paid, whether newly

imported or brought from the other states for assignment in Rajasthan.(iv)In case of vehicles purchased and not registered prior to 1-4-97, shall be the cost of similar type of vehicle prevailing on the date of registration.(v)In case of Military disposal vehicles, shall be the amount as prevailing on the day of registration on similar type of vehicle.(vi)In case of vehicles registered in or outside the State prior to 1-4-97 which were not covered under the scheme of One Time Tax earlier, and are now so covered, shall be the amount as prevailing on the day when the tax becomes due on similar type of the vehicles of this state, subject to reduction by the amount specified hereinunder in Col.No.3 for each financial year and/or part thereof for which such vehicle was kept for use from the date of registration till 31-3-1997 subject to a minimum as specified in Col.No.4 of the table appended below:

S. No.	Class of Vehicle	Amount by which OTT is to be reduced for each financial year or part thereof	Minimum amount of OTT
1	2	3	4
1.	Seating capacity 7 in all	Rs.336/-	Rs.336/-
2.	Seating capacity 8 in all	Rs.384/-	Rs.384/-
3.	Seating capacity 9 in all	Rs.432/-	Rs.432/-
4.	Seating capacity 10 in all	Rs.480/-	Rs.480/-

Note:- For this purpose in respect of vehicles registered in any State or union Territory and used or kept for use in any of the State (including Rajasthan) or Union Territory, the year for which the vehicle was used or kept for use shall be treated as if the vehicle was used or kept for use in this State provided that the tax due on such vehicle had been paid to the concerned State or Union Territory under the provisions of law for time being in force in that State or U.T. and provided further that the owner or person in control or in possession of such vehicle produces NOC to the Taxation Officer.Section 4(1)(c)[No. F6.(179)/Pari/Tax/Hqrs/95/4C, dated 31st March, 2000, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 31st March, 2000, page 513(2)]-S.O.412.-In exercise of the powers conferred by clause (c) of sub-section (1) of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department notification No.F6 (179)/Pari/Tax/Hqrs/95/4B, dated 22-1-2000, the State Government hereby with effect from 1-4-2000 prescribes the rate of tax in the case of different class of Transport Vehicles of other State and plying on temporary permits and on motor vehicles, chassis of motor vehicles registered temporarily and passing through the State specified in Col. No.2 of the table appended here, at the rate specified against each in col.No.3 thereof:-Table

S. No.	Description of class of Motor Vehicle	Rate of Tax
1	2	3
1.	Transport of vehicles of other States plying on temporary permit	

(i) Passenger vehicles	Rs. 10/- per seat per day
(ii) Goods vehicles	
(a) GVW/RLW upto 7000 Kg.	Rs.110 per 1000 Kg. of GVW/RLW or part thereof for 30 days or part thereof.
(b) GVW/RLW above 7000 Kg for every 1000 Kg. or part thereof in excess of 7000 Kg.	Rs.50/-per 1000 Kg of GVW/RLW or part thereof for 30 days or part thereof in addition to amount payable at the rates specified above.
2. Motor vehicles or chassis of motor vehicles registered temporarily.	
(a) Motor Car, Tractor, Omni bus with seating capacity upto 10 excluding driver and all three wheeled vehicles	Rs.200/- per vehicle
(b) Any other motor vehicle not covered above	Rs. 1500/- per vehicle
(c) Chassis of motor vehicles	Rs. 1000/- per chassis

Explanation:- For the purpose of GVW/RLW of Truck, Trailers or any combination of adaptation thereof, including the articulated vehicles, the GVW/RLW of the Truck/Hors trailer and any adaptation together shall be taken in the consideration for computation of tax thereon.[No. F6.(179)/Pari/Tax/Hqrs/95/5B, dated 31st March, 2000, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 31st March, 2000, page 515(3)] - S.O. 413.-In exercise of the powers conferred by clause (d) of sub-section (1) of section 4 of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No.11 of 1951) and in supersession of this department notification No.F6 (179)/Pari/Tax/HQ/95/5, dated 31-3-1997(as amended from time to time) issued in this behalf, the State Government hereby with effect from 1-4-2000 prescribes the rate of tax on manufactures/dealers having possession of motor vehicles in a financial year under the authorisation of trade certificate granted or deemed to be granted under the motor vehicles rules, as mentioned below:-

S.N.	Description of class of Motor Vehicle	Annual rate of Tax
1	2	3
1.	In case of two wheeled motor vehicles	Rs.2000/- for every 100 vehicles or part thereof
2.	In case of three or four wheeled motor vehicles	Rs.4000/- for every 50 vehicles or part thereof:

Provided that in case of vehicles transferred or sold otherwise than sold with form No.21 prescribed in Central Motor Rules, 1989 by a dealer, the rate of tax shall be 1/4th (one fourth) of the rates prescribed above in column No.3.Explanation:-(i)Dealer shall have the same meaning as defined under Motor Vehicles Act, 1988.(ii)For determining the vehicles kept in possession of a dealer or manufacturer, the number of vehicles declared by them likely to be in their possession or the vehicles sold by them during the preceding year, whichever is higher, shall be taken into consideration.(iii)The tax is to be paid in advance within the first 7 days of the beginning of the financial year. For determining the vehicles likely to be sold or fabricated or financed by the dealer or manufacturer in the financial year for which the tax has become due, the number of vehicles declared by them likely to be sold or fabricated or financed, or the vehicles actually sold/fabricated/

financed, or the vehicles actually sold/fabricated/financed by them during the preceding financial year, whichever is higher, shall be taken into consideration, and adjustment of tax shall take place in the next financial year alongwith the payment of advance the next financial year.S.4-B[No. F. 1 (8) Home/Gr 7/76, dated 1.10.1982 as amended from time to time but lastly by dated 9.12.1994]. S.O.96 - In exercise of the powers conferred by section 4-B of the Rajasthan Motor Vehicles Taxation Act, 1951 (No.11 of 1951), the State Government hereby fixes with immediate effect the rates of special road tax on different classes of motor vehicles specified in column 2 of the Schedule appended hereto as specified against each in column No.3 thereof:-

## Schedule 5

S.No.	Description of Transport Vehicles	Rates of Special Road tax
1	2	3
1. [ [Substituted by Notification dated 3.8.1994]	Stage Carriage:	
	(a) Ordinary services:	21 Paise per seat per 10 Kms. for the entire distance required to be covered during the month as per the timetable fixed, or where no time table has been fixed, as per the scope fixed for a route by the Regional Transport Authority under the Motor Vehicles Act, 1988 (Central Act No.59 of 1988) or by a competent authority under any other law for the time being in force:  Provided that for the month of July and August the rate shall be 19 Paise per seat per 10 Kms.
	(b) Express/Mail services:	23 Paise per seat per 10 Kms. for the entire distance required to be covered during the month as per the timetable fixed or, where no time table has been fixed, as per the scope fixed for a route by the Regional Transport Authority under the Motor Vehicles Act, 1988 (Central Act No.59 of 1988) or by a competent authority under any other law for the time being in force.
	(c) Semi Delux services:	40 Paise per seat per 10 Kms. for the entire distance required to be covered during the month as per the timetable fixed or, where no time table has been fixed, as per the scope fixed for a route by the Regional Transport Authority under the Motor Vehicles Act, 1988 (Central Act No.59 of 1988) or by a competent authority under any other law for the time being in force.
	(d) Delux services:	45 Paise per seat per 10 Kms. for the entire distance required to be covered during the month as per the timetable fixed or,

where no time table has been fixed, as per the scope fixed for a route by the Regional Transport Authority under the Motor Vehicles Act, 1988 (Central Act No.59 of 1988) or by a competent authority under any other law for the time being in force.]

Note: If the distance so calculated for which tax is to be paid is not exact multiple of 10 Kms. the tax for kilometers falling short of 10 shall be chargeable pro rata.

2. [ [Substituted by Notification dated 8-5-86.]	Stage Carriage plying exclusively in municipal or city limits.	Rs. 100/- per seat per annum.]
3.	Public and private goods vehicles.	
	(i) With load carrying capacity below 2 ½ metric tonnes	Rs.550/- per annum.
	(ii) With load carrying capacity of 2 ½ metric tonnes and above but below 5 metric tonnes	Rs. 1100/- per annum.
	(iii) With load carrying capacity of 5 metric tonnes and above but below 9 metric tonnes	Rs. 1650/- per annum.
	(iv) With load carrying capacity of 9 metric tonnes and above	Rs.2200/- per annum.
4. [ [Substituted by Notification dated 27.8.1993.]	Public and private goods vehicles plying on temporary permits under Motor Vehicles Act, 1988.]	
	(i) With load carrying capacity below 5 metric tonnes.	Rs.225/- for 30 days and part thereof.
	(ii) With load carrying capacity of 5 metric tonnes and above but below 9 metric tonnes	Rs.400/- for thirty days and part thereof.
	(iii) With load carrying capacity of 9 metric tonnes or above	Rs.500/- for thirty days and part thereof.

Explanation.- Tax in respect of public and private goods vehicles registered in Rajasthan and plying without any permit in Rajasthan shall pay tax specified for temporary permits under Motor Vehicles Act, 1988 (Cent. Act 59 of 1988).

5. Contract Carriages.

1. Motor cycle rickshaw including a scooter or any other three wheeled motor vehicle.

(a)

With seating capacity not exceeding 2 excluding driver Rs.53/- per annum

	(b)	With seating capacity exceeding 2 but not exceeding 4excluding driver	Rs.188/- per annum
	(c)	With seating capacity exceeding 4 but not exceeding 6excluding driver	Rs.350/- per annum
	(d)	With seating capacity exceeding 6 but not exceeding 8excluding driver	Rs.439/- per annum
	(e)	With seating capacity exceeding 8 but not exceeding 10excluding driver	Rs.584/- per annum
	(f)	With seating capacity exceeding 10 but not exceeding 12excluding driver	Rs.700/- per annum
2. [ [Substituted by Notification dated 26.11.1996, w.e.f. 1-12-1996.]		Four wheeled contract carriages (including motor cabs, stationwagons, mini bus, etc.)-	
	(a)	For car type motor cabs with seating capacity not exceeding 5excluding driver	Rs.450/- per seat per annum.
	(b)	Motor vehicles other than car type motor cabs-	
	(i)	With seating capacity not exceeding 12 excluding driver	Rs. 750/- per seat per annum.
	(ii)	With seating capacity exceeding 12 excluding driver but not exceeding 20 excluding driver and conductor-	
		Ordinary vehicles	Rs. 1000/- per seat per annum.
		Other than ordinary vehicles	Rs. 1500/- per seat per annum.
	(iii)	With seating capacity exceeding 20 excluding driver andconductor-	
		Ordinary vehicles	Rs.1800/- per seat per annum.
		Other than ordinary vehicles	Rs.3,000/- per



seat per annum.]

3.

Three wheeled motor vehicles plying on hire as contractcarriages on temporary permits under the Motor Vehicles Act, 1988(Cent. Act 59 of 1988)-

(a)	Three wheeled motor cycle rickshaw or any otherthree wheeled motor vehicles with seating capacity not exceeding2 excluding driver	Rs. 60/- for thirty days or part thereof.
(b)	Three wheeled motor cycle rickshaw or any otherthree wheeled motor vehicles with seating capacity exceeding 2but not exceeding 4 excluding driver	Rs. 100/- for thirty days or part thereof.
(c)	Three wheeled motor cycle rickshaw or any otherthree wheeled motor vehicles with seating capacity exceeding 4but not exceeding 6 excluding driver	Rs. 100/- for thirty days or part thereof.
(d)	Three wheeled motor cycle rickshaw or any otherthree wheeled motor vehicles with seating capacity exceeding 6but not exceeding 8 excluding driver	Rs. 125/- for thirty days or part thereof.
(e)	Three wheeled motor cycle rickshaw or any otherthree wheeled motor vehicles with seating capacity exceeding 8but not exceeding 10 excluding driver	Rs. 150/- for thirty days or part thereof.
(f)	Three wheeled motor cycle rickshaw or any otherthree wheeled motor vehicles with seating capacity exceeding 10but not exceeding 12 excluding driver	Rs. 175/- for thirty days or part thereof.

4. [ [Substituted by Notification dated 27.6.1990.]	Four wheeled Motor Vehicles including Motor cabs, Station Wagons, Mini-Bus etc. plying on hire as contract carriage on temporary permits under the Motor Vehicles Act, 1988]:-	
(a)	for car type Motor cabs with seating capacity not exceeding 5 excluding driver;	Rs.70/- for seven days or part thereof.
(b)	for Motor vehicle other than car type Motor cabs-	
(i)	with seating capacity not exceeding 12 excluding driver	Rs.140 for seven days or part thereof
(ii)	with seating capacity exceeding 12 excluding driver but not exceeding 20 excluding driver and conductor	
	Ordinary vehicles	Rs.350 for seven days or part thereof
	Other than ordinary vehicles	Rs.550 for seven days or part thereof
(iii) [ [Substituted by Notification dated 26.11.1996, w.e.f. 1-12-1996.]	With seating capacity exceeding 20 excluding driver and conductor	Rs. 1.00 per seat per 10 Kms. or part thereof.]
6. [ [S.No. 6 & 7 added by Notification dated 3.2.1989.]	Transport vehicles used without valid permit or in any manner not authorised by the permit	Rs. 100/- per seat per trip in addition to tax payable at serial No. 1 to 5 above.
7.	Non Transport vehicles used for carrying passengers or goods on hire or reward	Rs. 100/- per seat per trip.]
8. [ [Substituted by Notification dated 21.7.1984.]	Private service vehicle	Rs.400/- per seat per annum.]

Explanation I:- Words Express/Mail, Semi-Delux and Delux service mentioned above will have the same meaning as assigned to them in the Notification No.F. 1(1) Home-7/82, dated 1st October,

1982 issued under section 43 of the Motor Vehicles Act, 1939 (Cent. Act 4 of 1939). [Explanation II:- For the purpose of rate of tax in column No.3 the expression 'seat' will not include [Added by Notification dated 27.6.1990.]:-(a)in case of Stage Carriages, the seat of the driver and the conductor: and(b)in the case of Contract Carriages, the seat of the driver and of the conductor, as the case may be, where such seat or seats have been excluded from the seating capacity in the entries in column No.2 of the Schedule.][Explanation III [Added by Notification dated 1.10.1982.]:- For the purpose of the said Notification 'Conductor' means only one person who performs the duties of a conductor, guide or attendant.][Explanation IV [Added by Notification dated 3.2.1989.]:- "Trip for the purpose of this notification means single journey from one point to another and every journey shall be deemed to be a separate trip.][Explanation V [Added by Notification dated 27.6.1990.]:- The expression "ordinary vehicle for the purpose of rate of tax for contract carriage will mean a vehicle with the following specification:

1. (a) Distance of seat back to back
 

(i) seats are placed across the vehicle and facing the same direction	Less than or equal to 70 cms.
(ii) seats are placed across to but facing each other	Less than or equal to 130 cms.
(iii) seats are placed along the length of the vehicle and facing each other	Less than or equal to 130 cms.
- (b) Size of seats
 

	Less than or equal to 40 cms sq.
--	----------------------------------
- (c) Height of the back of the seat above seat level
 

	Less than or equal to 42 cms.
--	-------------------------------
2. "Other than ordinary vehicle" will mean a vehicle other than an "ordinary vehicle" as defined above.]

[Notification No.F.6/(179)/Pari/Tax/Hqrs./95/6D, S.O.287, dated November 29, 1997, Published in Rajpatra Part IV(ga)(Extraordinary), dated November 29, 1997, page 411(3)] - In exercise of the powers conferred by Section 4B of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of of this department notification No.F.6/(179)/Pari/Tax/Hqrs./95/6C, dated 29th September, 1997, the State Government hereby prescribe the rate of Special road tax on stage carriages of the State other than owned by a fleet owner, specified in Col.No.2 of the Table appended here, at the rates specified against each in col.No.3 thereof:-Table

S.No.	Description of Transport Vehicle	Monthly rate of special road tax
1	2	3
1.	Stage carriage (other than those plying exclusively within the municipal limits)	
(i)	Having seating capacity upto 45 excluding driver and conductor-	
(a)	Distance required to be covered by the service in a day upto 100 Km.	0.50% of the cost of chassis.
(b)		

	Distance required to be covered by the service in a day exceeds 100 Km. but does not exceed 180 Km.	0.85% of the cost of chassis.
(c)	Distance required to be covered by the service in a day exceeds 180 Km. but does not exceed 240 Km.	1.30% of the cost of chassis.
(d)	Distance required to be covered by the service in a day exceeds 240 Km. but does not exceed 320 Km.	1.70% of the cost of chassis.
(e)	Distance required to be covered by the service in a day exceeds 320 Km.	2.0% of the cost of chassis.
(ii)	Having seating capacity above 45 excluding driver and conductor-	
(a)	Distance required to be covered by the service in a day upto 100 Km.	0.60% of the cost of chassis.
(b)	Distance required to be covered by the service in a day exceeds 100 Km. but does not exceed 180 Km.	1.101% of the cost of chassis.
(c)	Distance required to be covered by the service in a day exceeds 180 Km. but does not exceed 240 Km.	1.60% of the cost of chassis.
(d)	Distance required to be covered by the service in a day exceeds 240 Km.	2.0% of the cost of chassis:

Provided that-(i) In the case of vehicles plying on 'C' class routes, as defined under Rajasthan Motor Vehicles Taxation rules, 1951, the amount payable as monthly tax shall be 20% less than the amount computed at the rates as specified above in Col.No.3, subject to certification in the manner prescribed in the said Rules.(ii) In case of vehicles plying upto 180 Kms in a day on 'C' class routes, Special Road Tax payable at the rates specified in Col. No.3 above, shall exceed.-(a)Rs.2,000/- for vehicles having seating capacity upto 45 excluding driver and conductor.(b)Rs.2250/- for vehicles having seating capacity exceeding 45 excluding driver and conductor.(iii) In case of vehicles obtaining fresh permit, the tax shall be payable from the date of issue of permit on pro-rata basis in advance for the remaining period of the month and shall be deposited, at the time of issue of permit.(iv) In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this notification issued under the provisions of the Chapter V of the Rajasthan Finance Act. 1997 at such rates as were applicable to such vehicles from time to time.Explanation:- The cost of the vehicle/chassis for computation of tax shall be as explained under rule 542 of the Rajasthan Motor Vehicles Taxation Rules, 1951.[Notification No.F.6/(179)/Pari/Tax/Hqrs./95/ 10A, S.O.40. dated April 24, 1997, Published in Rajpatra Part IV(ga)(Extraordinary), dated April 24, 1997, page 57(3)] - In exercise of the powers conferred by Section 4B of the Rajasthan Motor Vehicles Taxation Act. 1951 (Rajasthan Act No. 11 of 1951), the State Government hereby makes the following amendment in this department notification \*No.F.6/(179)/Pari/Tax/Hqrs./95/10 dated 31st March, 1997, namely:-Amendment In the said Notification:-The existing entries at S.No.2 in the table appended to the said Notification shall be substituted by the following:-

## "2. Passenger Vehicles

- |                            |                  |
|----------------------------|------------------|
| (i) Three wheeled vehicles | Rs. 35/-per day. |
| (ii) Four wheeled vehicles |                  |

(a) Withseating capacity upto 5 excluding driver	Rs.40/- per day.
(b) Withseating capacity exceeding 5 excluding driver but not exceeding12 excluding driver.	Rs.80/- per day.
(c) Withseating capacity exceeding 12 excluding driver but not exceeding20 excluding driver and conductor-	
(i) Ordinary vehicle	Rs.300/-per day.
(ii) Other than ordinary vehicle	Rs.500/-per day.
(d) With seating capacity above 20 excluding driver andconductor-	
(i) Ordinaryvehicle	Rs.600/-per day.
(ii) Otherthan ordinary vehicle	Rs. 1000/ per day."

\*Note. - It may be noted that the original notification dated 31-3-1997 could not be traced out, hence not reproduced.[Notification No.F.6/(179)/Pari/Tax/Hqrs./95/12-A, S.O.114, dated 1-7-1997, Published in Rajpatra Part IV(ga)(Extraordinary), dated 1-7-1997, page 159 (7)] - In exercise of the powers conferred by Section 4B of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No.11 of 1951), and in supersession of of this department notification No.F.6/(179)/Pari/Tax/Hqrs./95/12, dated 31st March. 1997, the State Government hereby with effect from 1-7-1997 prescribes the rate of of special road tax on stage carriages of other States plying on Inter Statal routes specified in Col. No.2 of the table appended here, at the rates specified against each in col. No.3 thereof:-Table

S. No.	Description of Transport Vehicle	Rate of tax per day
1.	Stage carriages of other States plying in Rajasthan	
	(i) Plying upto 80 Km. per day	Rs. 150/-
	(ii) Plying exceeding 80 Km. but not exceeding 160 Km. perday	Rs.300/-
	(iii) Plying exceeding 160 Km. but not exceeding 240 Km. perday	Rs.400/-
	(iv) Plying exceeding 240 Km. but not exceeding 400 Km. perday	Rs.500/-
	(v) Plying over 400 Km. per day	Rs.700/-

Note.- In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period prior to the corning into force of this notification issued under the provisions of the Chapter V of the Rajasthan Finance Act, 1997 at such rates as were applicable to such vehicles from time to time.Section 4B[No. F6.( 179)/ Pari/Tax/Hqrs/95/ 6G, dated 31st March, 2000, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 31st March, 2000, page 517(5), as amended by No. No. F6.(179)/Pari/Tax/Hqrs/95/61, dated 1-5-2001, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 1-5-2001, page 40.].S.O. 414. - In exercise of the powers conferred by section 4B of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No.11 of 1951) and in supersession of this department notification No.F6

(179)/Pari/Tax/Hqrs/95/6F, dated 24-3-99 the State Government hereby, with effect from 1-4-2000, prescribes the rate of Special road tax on stage carriages of the State other than owned by a fleet owner, specified in Col. No. 2 of the Table appended here, at the rates specified against each in Col. No. 3 thereof:-Table

S.No.	Description of Transport Vehicle	Monthly rate of special road tax
1	2	3
1.	Stage carriage (other than those plying exclusively with in the municipal limits)	
	(i) Having seating capacity upto 45 excluding driver and conductor	
	(a) Distance required to be covered by the service in a day upto 100 Km.	0.50 % of the cost of chassis.
	(b) Distance required to be covered by the service in a day exceeds 100 Km. but does not exceed 180 Km.	0.85 % of the cost of chassis.
	(c) Distance required to be covered by the service in a day exceeds 180 Km. but does not exceed 240 Km.	1.30 % of the cost of chassis.
	(d) Distance required to be covered by the service in a day exceeds 240 Km. but does not exceed 320 Km.	1.70 % of the cost of chassis.
	(e) Distance required to be covered by the service in a day exceeds 320 Km. but does not exceed 400 Km.	2.0 % of the cost of chassis.
	(ii) Having seating capacity above 45 excluding driver and conductor	
	(a) Distance required to be covered by the service in a day upto 100 Km.	0.60 % of the cost of chassis.
	(b) Distance required to be covered by the service in a day exceeds 100 Km. but does not exceed 180 Km.	1.10 % of the cost of chassis.
	(c) Distance required to be covered by the service in a day exceeds 180 Km. but does not exceed 240 Km.	1.60 % of the cost of chassis.
	(d) Distance required to be covered by the service in a day exceeds 240 Km. but does not exceed 320 Km.	2.25 % of the cost of chassis.
	(e) Distance required to be covered by the service in a day exceeds 320 Km. but does not exceed 400 Km.	2.75 % of the cost of chassis.
	(f) Distance required to be covered by the service in a day exceeds 400 Km.	3.25 % of the cost of chassis.

Provided that:-(i) In the case of vehicles plying on "C" class routes, as defined under Rajasthan Motor Vehicles Taxation Rules, 1951, the amount payable as monthly tax shall be 20% less than the amount computed at the rates as specified above in Co. No.3, subject to certification in the manner prescribed in the said Rules.(ii) In case of vehicles plying upto 180 Kms. in a day on "C" class routes, special road tax payable at the rates specified in Col.No.3 above, shall not exceed-(a)Rs.2000/- for vehicles having seating capacity upto 45 excluding driver and conductor.(b)Rs.2250/- for vehicles having seating capacity exceeding 45 excluding driver and conductor.(ii-A) In case of vehicles having seating capacity upto [30] [Substituted for '22' by Notification dated 1-5-2001.] including

driver and conductor plying upto 40 Km. in a day on the routes lying between two municipalities and length of the route does not exceed 10 Km., special road tax payable at the rates specified in column No.3 above shall not exceed Rs.700/-. (iii) In case of vehicles obtaining the fresh permit, the tax shall be payable from the date of issue of permit on pro-rata basis in advance for the remaining period of the month and shall be deposited at the time of issue of permit. (iv) In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period prior to the coming into force of this notification issued under the provisions of the Chapter V of the Rajasthan Finance Act, 1997 at such rates as were applicable to such vehicles from time to time. Explanation:- The cost of the vehicle/chassis for computation of tax shall be as explained under rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951. [No. F6.(179)/Pari/Tax/Hqrs/95/7B, dated 31st March, 2000, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 31st March, 2000, page 519(2)] - S.O.415.-In exercise of the powers conferred by section 4B of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department notification No.F6 (179)/Pari/Tax/Hqrs/95/7, dated 31-3-1997 (as amended from time to time) the State Government hereby, with effect from 1-4-2000, prescribes the rate of Special Road tax on stage carriages owned by a fleet owner of this State specified in Col. No.2 of the table appended here, at the rates specified against each in Col. No. 3 thereof:-

S.No.	Description of Transport Vehicle	Monthly rate of Special road tax
1	2	3
1.	Stage carriages other than those plying exclusively with in the municipal limits	2.5% of the cost of the chassis of entire fleet of vehicles used or kept for use as stage carriages in the fleet, including vehicles hired by the owner during the month to which the tax relates.

Note - In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period prior to the coming into the force of this notification issued under the provisions of the chapter V of the Rajasthan Finance Act. 1997 at such rates as were applicable to such vehicles from time to time. Explanation. - (1) In case of vehicles plying under temporary permit, special road tax shall be payable separately at the rates as specified in this department notification No. F6 (179) pari/tax/hq/95/6G dated 31-3-2000. (2) The cost of the chassis for computation of tax shall be as explained under rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951. [No. F6.(179)/Pari/Tax/Hqrs/95/11F, dated 31st March, 2000, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 31st March, 2000, page 521(5)] - S.O.416.-In exercise of the powers conferred by section 4B of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department notification No.F6 (179)/Pari/Tax/Hqrs/95/11E, dated 22-1-2000, State Government hereby, with effect from 1-4-2000, prescribes the rate of Special Road tax on the vehicles plying on contract carriage permits, both temporary and non temporary permits, and on passenger vehicles plying on hire or reward without permit, of this State specified in Col. No. 1 of the table appended here, at the rates specified against each in Col. No. 2 thereof:-Table

S.No.	Description of Transport Vehicle	Annual rate of
-------	----------------------------------	----------------

		special road tax
1	2	3
1.	Three sheeled motor vehicles plying on non-temporary permits	
	(i) Cost of the vehicle upto Rs.80,000	0.125% of the cost of the vehicle
	(ii) Cost of the vehicle above Rs.80,000	0.5% of the cost of the vehicle
	(Hi) Cost of the chassis upto Rs.80,000	0.60% of the cost of the chassis
	(iv) Cost of the chassis more than Rs.80,000	0.80% of the cost of the chassis
2.	Four wheeled motor vehicles plying on non temporary permits	
	(i) With seating capacity upto 5 excluding driver	0.80% of the cost of the vehicle.
	(ii) With seating capacity more than 5 excluding driver but upto 8 excluding driver	1.75% of the cost of the vehicle
	(iii) With seating capacity of 9 excluding driver	3.0 % of the cost of the vehicle
	(iv) With seating capacity more than 9 excluding driver but upto 13 excluding driver if:	
	(a) purchased as a chassis	4 % of the cost of chassis
	(b) Purchased with a complete body	2 % of the cost of the vehicle
	(v) With seating capacity more than 13 excluding driver and conductor and upto 20 excluding driver and conductor	2 % of the cost of the vehicle
	(1) Purchased as a chassis	
	(a) Ordinary	10 % of the cost of chassis
	(b) Other than ordinary	16 % of the cost of chassis.
	(2) Purchased with a complete body	
	(a) Ordinary	9 % of the cost of the vehicle
	(b) Other than ordinary	14 % of the cost of the vehicle
	(vi) With seating capacity more than 20 excluding driver and conductor and upto 30 excluding driver and conductor:	
	(1) Purchased as a chassis	
	(a) Ordinary	



	20 % of the cost of chassis
(b) Other than ordinary	30 % of the cost of chassis
(2) Purchased with a completebody	
(a) Ordinary	15 % of the cost of the vehicle
(b) Other than ordinary	22 % of the cost of the vehicle
(vii) With seating capacity morethan 30 excluding driver and conductor and upto 40 excludingdriver and conductor:	
(1) Purchased as a chassis	
(a) Ordinary	30 % of the cost of chassis
(b) Other than ordinary	36 % of the cost of chassis
(2) Purchased with a completebody	
(a) Ordinary	15 % of the cost of the vehicle
(b) Other than ordinary	22 % of the cost of the vehicle
(viii) With seating capacityabove 40 excluding driver and conductor	
(1) Purchased as a chassis	
(a) Ordinary	30 % of the cost of chassis
(b) Other than ordinary	36 % of the cost of chassis
(2) Purchased with a completebody	
(a) Ordinary	15 % of the cost of the vehicle
(b) Other than ordinary	22 % of the cost of the vehicle:

Provided that:-(1)SRT shall be limited such that the total amount of tax including MV tax & SRT does not exceed Rs.300/ per annum for three wheeled vehicles having seating capacity upto two excluding driver.(2)If passenger vehicles, as mentioned above in clause 1 and sub-clause (i),(ii), (iii) of clause 2 below Col. No. 1 found plying on hire or reward without permit than such vehicles shall be liable to pay special road tax as notified for vehicles covered by non temporary contract carriage permits of similar type, for the complete financial year, in which the vehicle was found plying on hire or reward and if passengers vehicles, as mentioned above sub-clause (iv), (v),(vi),(vii), (viii) of clause 2 found plying on hire or reward without permit then such vehicles shall be liable to pay special road tax as notified for vehicles covered by non temporary contract carriage permits of

similar type, for the complete calender month, in which the vehicle was found plying on hire or reward.

3. Three wheeled vehicles plying on temporary permits	Rs.35/- per day.
4. Four wheeled vehicle plying on temporary permits.	
(i) with seating capacity upto 5 excluding driver	Rs.40/-per day.
(ii) with seating capacity exceeding 5 excluding driver butnot exceeding 12 excluding driver.	Rs.80/-per day.
(iii) With seating capacity exceeding 12 excluding driver butnot exceeding 20 excluding driver and conductor	
(a) ordinary	Rs.250/-per day
(b) Otherthan ordinary	Rs.400/- per day.
(iv) With seating capacity exceeding 20 excluding driver andconductor	
(a) ordinary	Rs.500/-per day
(b) Otherthan ordinary	Rs.800/- per day.

Note - In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period prior to the coming into the force of this notification issued under the provisions of the Chapter -V of the Rajasthan Finance Act, 1997 at such rates as were applicable to such vehicles from time to time.Explanation. - (i) The cost of the vehicle/chassis for computation of tax shall be as explained under rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951.(ii)The expression "ordinary vehicle" for the purpose of rate of tax for contract carriage shall mean a vehicle having seating arrangement of 3 x 2 seats across the chassis.(iii)The expression "other than ordinary vehicle" for the purpose of rate of tax for contract carriage shall mean a vehicle having seating arrangement of 2x2 or 2x1 seats across the chassis.[No. F6.(179)/Pari/Tax/Hqrs/95/ 13A, dated 31st March 2000, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 31st March 2000, page 523(2)] - S.O.417.-In exercise of the powers conferred by section 4B of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department notification No.F6 (179)/Pari/Tax/Hq/95/13, dated 31-3-1997 issued in this behalf, the State Government hereby, with effect from 1-4-2000, prescribes the rate of Special road tax on Private Service Vehicles specified against each in Col. No. 3 thereof:-Table

S. No.	Description of Transport Vehicle	Monthly rate of Special road tax
1	2	3
1.	Private Service Vehicles:	
	(i) With seating capacity upto 12 including driver	3.0 % of the cost of the vehicle.
	(ii) With seating capacity more than 12 including driver and upto 40 including driver:	

(a) Purchased as a chassis	5.0 % of the cost of chassis.
(b) Purchased with the body	3.0 % of the cost of the vehicle
(iii) With seating capacity above 40 including driver:	
(a) Purchased as a chassis	6.0 % of the cost of chassis.
(b) Purchased with the body	4.0 % of the cost of the vehicle

Note:- In addition to tax payable under this notification there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period prior to the coming into force of this notification issued under the provisions of the chapter V of the Rajasthan Finance Act, 1997 at such rates as were applicable to such vehicles from time to time. Explanation:- The cost of the vehicle/chassis for computation of tax shall be as explained under rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951. Section 6 [Notification No.F. 6(250)Tax/Pari/HQ/98, dated 30-7-1998, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 31-7-1998, page 204] - S.O.188.-In exercise of the powers conferred by sub-section (1) of Section 6 of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No.11 of 1951) the State Government hereby prescribes the rate of penalty as 3% per month, of the amount of tax due, for each month or part thereof from the date of expiry of the period allowed subject to minimum of Rs. 100/- and maximum double the amount of tax due, with effect from 1st August, 1998. [Notification No.F. 6(250)Tax/Pari/HQ/98 Part-I, dated 30-7-1998, Published in Rajasthan Government Gazette Part IV-C (Extraordinary), dated 31-7-1998, page 203] - S.O.187.-In exercise of the powers conferred by sub-section (3) of Section 8 of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) the State Government hereby prescribes the rate of penalty as re. 1/-per day subject to maximum of Rs. 100/- on the delay in filing declarations before the Taxation Officer after the prescribed time, with effect from 1st August, 1998. [G.S.R. 10, dated 29.4.1995, Published in Rajasthan Government Gazette Extraordinary, Part IV (C), dated 29.4.1995, page 17]. - The State Government has rescinded, with effect from 1.5.1995, all notifications issued in exercise of powers conferred by this rule regarding setting up of check-posts with creation of barriers. Section 14 [No.F.1(5) Home 7-86, dated 16.5.1986, Published in Rajasthan Gazette Extraordinary Part 4(C)(ii), dated 16.5.1985, page 79]. - S.O.29 - In exercise of the powers conferred by Section 14 of the Rajasthan Motor Vehicles Taxation Act, 1951 (No. 11 of 1951) and in supersession of all previous notifications issued in this behalf, the State Government hereby appoints the Regional Transport Officer to be the appellate authority for the concerned region, for deciding the appeals under the said section. Section 3(1) [Noti. No.F.6(179) Pari/ Tax/ Hqrs/95/6/13910, dt. 22.7.2015 - Raj. Gaz., Exty., Pt. IV(C)(II), dt. 22.7.2015, pp. 117-118 {S.O. 94}] = 2016 RSCS/II/P. 114/H. 45. - S.O. 94. - In exercise of the powers conferred by sub-sec. (1) of Sec. 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby, (i) exempts from payment of Motor Vehicle Tax, Special Road Tax, Surcharge, Penalty and Interest payable, if any, on destroyed vehicles if Motor Vehicles Tax, Special Road Tax and Surcharge payable up to the date on which vehicle destroyed is deposited on or before 30.9.2015; (ii) exempted from payment of penalty and interest payable on due Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum tax up to 31.3.2012

on vehicles other than destroyed vehicles, if interest and penalty, if any, for the period of 1.4.2012 to date of realization and all payable Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum Tax is deposited on or before 30.9.2015. Above exemption shall be subject to following conditions, namely :-(i)The vehicle owner shall apply before the Taxation Officer for the exemption.(ii)The vehicle Officer shall calculate the tax and shall issue demand notice.(iii)The Registration Certificate of destroyed vehicles shall be cancelled by Registering Authority.(iv)The amount of Motor Vehicle Tax, Special Road Tax, including surcharge penalty or interest, if any, paid earlier shall not be refunded.(v)The decision of the Transport Commissioner shall be final if any dispute arises for exemption.Explanation. - The date of destruction of the vehicle shall be determined in accordance with the procedure specified by the Transport Commissioner.This notification shall have effect from 1.7.2015.