

कार्यालय
महालेखाकार (आर्थिक एवं राजस्व क्षेत्र लेखापरीक्षा)
राजस्थान, जयपुर

OFFICE OF
THE ACCOUNTANT GENERAL (ECONOMIC & REVENUE SECTOR AUDIT)
RAJASTHAN, JAIPUR

राजस्व लेखापरीक्षा नियम पुस्तक
(मोटर वाहन कर)
पंचम संस्करण- 2018

REVENUE AUDIT MANUAL
(MOTOR VEHICLES TAX)
FIFTH EDITION- 2018

महालेखाकार (आर्थिक एवं राजस्व क्षेत्र लेखापरीक्षा) राजस्थान, जयपुर
द्वारा जारी की गई

Issued by
THE ACCOUNTANT GENERAL (ECONOMIC & REVENUE SECTOR AUDIT)
RAJASTHAN, JAIPUR

PREFACE TO THE FIFTH EDITION

The manual was first brought out in 1984 with the aim to provide guidance to those entrusted with the task of Audit of Motor Vehicles Tax. Fourth edition of this manual was printed in the year 2013.

The manual incorporates the basic provisions of law relating to levy, determination and collection of Motor Vehicle Taxes but is not intended to be a substitute for the various Acts and Rules governing the levy and collection of Motor Vehicle Taxes.

This volume is updated incorporating notifications, orders and circulars issued till 31st March 2018. The concerned Revenue Sector Audit Section will be responsible for updating the manual.

Suggestions for improvement of the manual and bringing out of errors and omissions are welcome.

Jaipur
Date:

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Accountant General (E&RSA),
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CHAPTER – 1

INTRODUCTION

- 1.1** The Comptroller and Auditor General (Duties, Powers and Conditions of service) Act, 1971 has laid down specifically the duty of audit of receipts on the Comptroller and Auditor General of India. Under section 16 of the Act, it shall be his duty, to audit all receipts which are payable into the Consolidated Fund of India and of each State and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make, for this purpose, such examination of the accounts as he thinks fit and report thereon.
- 1.2** The audit of Motor Vehicles Tax should be conducted with reference to the general principles relating to audit of receipts as laid down in Chapter 3 of section II of the Comptroller and Auditor General's Manual of Standing Orders (Audit) and General Manual for Revenue Sector Audit.

CHAPTER – 2

CONSTITUTIONAL PROVISIONS

- 2.1** Under the constitution, the powers of the State Government for levy of taxes on “goods and passengers carried by road” and “taxes on vehicles, whether mechanically propelled or not; suitable for use on roads” are derived from Article 246(3) read with entries 56 and 57 of list II (State list) of Seventh Schedule of the Constitution of India

POWERS TO LEVY FEES

- 2.2** Entry 66 of the aforesaid list also empowers the State Government to levy fee in respect of any matter connected with the operation of Motor Vehicles.

LEGISLATIVE POWER TO LEVY TAX AND FEE

- 2.3** The Union Government under Article 246(2) *ibid* are also empowered to make legislation in respect of matters referred to in entries 35 and 47 of list III (concurrent list) of Seventh Schedule which read as a “*Mechanically propelled vehicles including the principles on which Taxes on such vehicles are to be levied*” and “*fee in respect of any of the matters in this list respectively.*”

CENTRAL LEGISLATION

- 2.4** The Motor Vehicles Act, 1988 as amended from time to time is applicable to the whole of India. The Act came into force with effect from 1st July 1989. In exercise of the powers conferred by certain sections of the Act, the Central Government has made the Central Motor Vehicles Rules, 1989. These rules also came into force from 1st July 1989. The Motor Vehicles Act regulates the licensing of drivers of Motor Vehicles, licensing of conductors of stage carriage, registration of Motor Vehicles, control of transport vehicles, insurance of Motor Vehicles against third party risk, offence and penalties for contravention of the provisions of the Act etc. The Act does not, however, provide for levy of taxes, but permits levy of fees for certain purposes, which may be collected by the State.

Apart from the Central Motor Vehicles Rules framed by the Central Government, the power to administer the Act in order to carry out the purpose of the Act within the jurisdiction of the State is vested in the concerned State Government. The State Governments are to administer Act through the State Transport Authority under the powers delegated by the above Act. The State Government has framed the Rajasthan Motor Vehicles Rules 1990, which came into force with effect from 16th July 1990.

STATE LEGISLATION

MOTOR VEHICLES TAX

2.5 In order to provide for imposition of tax on all Motor Vehicles as such throughout the State of Rajasthan, the Rajasthan Motor Vehicles Taxation Act 1951, was enacted and it came into force with effect from 3rd April 1951. Necessary rules under the Act have also been framed and these came into force from 12th May 1951.

ACTS AND RULES

2.6 All matters connected with plying of Motor Vehicles or their use in the State as well as levy and payment of taxes, fee etc., therefore, are governed by the following Acts/Rules:-

- (i) Motor Vehicles Act, 1988 (Central Act No.59 of 1988).
- (ii) Central Motor Vehicles Rules, 1989.
- (iii) Rajasthan Motor Vehicles Taxation Act, 1951 (State Act No. 11 of 1951).
- (iv) Rajasthan Motor Vehicles Taxation Rules, 1951.
- (v) Rajasthan Motor Vehicles Rules, 1990.

CHAPTER - 3

ORGANISATIONAL SET UP

- 3.1** The work relating to the regulation, control, registration and Taxation of Motor Vehicles, opening of new bus routes and extension of existing routes for the convenience of public and providing transport facilities by grant of permits to vehicles for plying on such routes, implementation of action plan towards road safety with inter department co-ordination, measures for control of vehicle generated pollution etc. have been entrusted to the Rajasthan Transport Department. The present set up of the State Transport Authority/ Regional Transport Authorities, constituted under section 68 of the Motor Vehicles Act, 1988, and the Transport Department is given in the following paragraphs.

STATE TRANSPORT AUTHORITY

- 3.2** There is single member State Transport Authority in Rajasthan. The Transport Commissioner is the Chairman-cum-member of the State Transport Authority (STA). The STA co-ordinates and regulates the activities and policies of the Regional Transport Authorities.

REGIONAL TRANSPORT AUTHORITY

- 3.3** The Additional Transport Commissioner is the Chairman-cum-sole member of Regional Transport Authority for each of the 12 regions at Jaipur, Alwar, Ajmer, Bharatpur, Bikaner, Kota, Jodhpur, Dausa, Sikar, Pali, Chittorgarh and Udaipur. The Regional Transport Authority (RTA) is sole Transport Authority under chapter-V and VI of the Motor Vehicles Act, 1988 for vehicles used or proposed to be used on routes common to two or more regions lying within the same state or in different states. The member RTA is assisted in these functions by the Regional Transport Officers of the respective regions who acts as secretary of the RTA. Under Rule 5.4 of the Rajasthan Motor Vehicles Rules, 1990, the RTA may delegate all the powers mentioned therein to the Secretary RTA.

ORGANISATION OF THE DEPARTMENT

- 3.4** The overall administration of the Central and State Acts rests with the Transport Department. The Transport Commissioner-cum-Secretary to Government, is the administrative as well as departmental head. In discharge of his functions, he is assisted by the six Additional Transport Commissioners, three Joint Transport Commissioners, five Deputy Transport Commissioners, one System Analyst, one Assistant Transport Commissioner, one Assistant Director (Statistical), one Chief Legal Advisor, one Analyst cum Programmer and two District Transport Officers. Apart from it, one post of Deputy Commissioner Appeal in Jodhpur, posts of one Additional Transport Commissioner and one Joint Transport Commissioner for the

Directorate of State Revenue Intelligence are also created. In addition, for smooth running of the activities of the department, there is one Financial Advisor, who is assisted by one Deputy Financial Advisor, one Senior Accounts Officer, three Accounts officers and seven Assistant Accounts officers.

For smooth operation and supervision of transport services the state has been divided in 12 Divisions and 53 Districts for transport. In addition, for facilitating the public 26 Sub Transport Offices are also sanctioned in big towns.

REGIONAL TRANSPORT OFFICER

- 3.5** Regional Transport Officer is responsible for the overall administration of the various districts in his region. In the discharge of his functions, he is assisted by the District Transport Officers. He is the licensing authority for the purpose of Rules 24 to 28 of the Central Motor Vehicles Rules, 1989 (Driving Schools Establishment) and for the purpose of Rules 5.73 and 5.75 of the Rajasthan Motor Vehicles Rules, 1990 (for licensing of agents). The Regional Transport Officer is also the Appellate Authority, under the Rajasthan Motor Vehicles Taxation Act, 1951.

DISTRICT TRANSPORT OFFICER

- 3.6** District Transport Officer is the licensing and Registering Authority for the district. He is also the taxation officer for the purpose of Rajasthan Motor Vehicles Taxation Act/Rules, 1951.

(Rules 2.1, 3.1 and 4.1 of the Rajasthan Motor Vehicles Rules, 1990 and Rule 3 of the Rajasthan Motor Vehicles Taxation Rules, 1951)

MOTOR VEHICLES INSPECTORS/SUB INSPECTORS

- 3.7** The functions to be performed by the Motor Vehicles Inspectors/Sub-Inspectors for the enforcement of various provisions of the Motor Vehicles Act, 1988 and the Central and State Motor Vehicles Rules, framed thereunder, have been enumerated in Rule 12.4 of the Rajasthan Motor Vehicles Rules, 1990. The Motor Vehicles Inspectors/Sub-Inspectors have also been authorized to compound the offences committed under the Act in accordance with the Notification dated 6.6.1994 issued by the State Government under section 200 of the Motor Vehicles Act, 1988.

FLYING SQUADS

- 3.8** There are 204 flying squads in the Transport Department of Rajasthan for prevention of tax evasion and to ensure compliance of motor vehicle rules. Of which, Special Flying Squads (S.F.S.) are posted near the Tax Collection Centres; District Flying Squads (D.F.S.) under District Transport Officer and Pollution Flying Squads (P.F.S.) inspect the vehicles in major cities for ensuring prevention of pollution through vehicles.

FINANCIAL POWERS

- 3.9** The only financial power vested in the officers of the Transport Department is in regard to allowing payment of arrears of tax in installments. The limit upto which the various officers can sanction payment of tax in installments has been enumerated in Rule 33(3) of the Rajasthan Motor Vehicles Taxation Rules, 1951.

CHAPTER – 4

DEFINITIONSb

4.1 The definitions of some of the words and terms relevant to the subject, as given in various Acts and Rules on the subject are reproduced below:-

4.2 “Articulated Vehicle” means a motor vehicle to which a semi-trailer is attached.

(Section 2(2) of M.V. Act, 1988)

4.3 “Certificate of registration” means the certificate issued by the competent authority to the effect that a motor vehicle has been duly registered in accordance with the provisions of Chapter IV of the Act.

(Section 2(4) of M.V. Act, 1988)

4.4 “Contract carriage” means a Motor Vehicle which carries a passenger or passengers for hire or reward and is engaged under a contract, whether expressed or implied for the use of such vehicle as a whole for the carriage of passengers mentioned therein and entered into by a person with a holder of a permit in relation to such vehicle or any person authorized by him in this behalf on a fixed or an agreed rate or sum:-

- (a) on a time basis, whether or not with reference to any route or distance or
- (b) from one point to another and in either case, with stopping to pick-up or set down passenger not included in the contract anywhere during the journey and includes:-
 - (i) a maxi cab and
 - (ii) a motor cab notwithstanding that separate fares are charged for its passengers.

(Section 2(7) of M.V. Act, 1988)

4.5 “Dealer” includes a person who is engaged:-

- (i) in building bodies for attachment to chassis or
- (ii) in the repair of Motor Vehicle or
- (iii) in the business of hypothecation, leasing or hire purchase of Motor Vehicles.

(Section 2 (8) of M.V. Act, 1988)

4.6 “Educational institution bus’ means an omnibus which is owned by a college, school or other educational institution and used solely for the purpose of transporting students or staff of the educational institution in connection with any of its activities.

(Section 2 (11) of M.V. Act, 1988)

4.7 “Fleet owner” means any person or any undertaking having fleet of at least 500 buses, either in his own name or in his possession or control and includes the undertaking of other States operating their Motor Vehicle in this State under any agreement with any State.

(Rule 1(f) of the R.M.V. Rules, 1990)

- 4.8** “Goods” includes live stock and anything (other than equipment ordinarily used with the vehicle) carried by a vehicle except living persons, but does not include luggage or personal effects carried in a motor car or in a trailer attached to a motor car or the personal luggage of passengers travelling in the vehicle.
(Section 2(13) of M.V. Act, 1988)
- 4.9** “Goods carriage” means any vehicle constructed or adapted for use solely for the carriage of goods, or any Motor Vehicles not so constructed or adapted when used for the carriage of the goods.
(Section 2(14) of the M.V. Act, 1988)
- 4.10** “Gross vehicle weight” means in respect of any vehicle the total weight of the vehicle and load certified and registered by the registering authority as permissible for that vehicle.
(Section 2(15) of M.V. Act, 1988)
- 4.11** “Heavy goods vehicle” means any goods carriage, the gross vehicle weight of which, or a tractor or a road roller the unladen weight of either of which exceeds 12000 kilograms.
(Section 2(16) of the M.V. Act, 1988)
- 4.12** “Heavy passenger Motor Vehicle” means any public service vehicle or educational institution bus or omnibus the gross vehicle weight of which or a motor car the unladen weight of which exceeds 12000 kilograms.
(Section 2(17) of the M.V. Act, 1988)
- 4.13** “Invalid carriage” means a Motor Vehicle specially designed and constructed and not merely adapted for the use of a person suffering from some physical defect or disability and used solely by or for such a person.
(Section 2(18) of the M.V. Act, 1988)
- 4.14** “Light Motor Vehicle” means a transport vehicle or omnibus the gross vehicle weight of either of which or a motor car or tractor or road roller the unladen weight of any of which does not exceed 7500 kilograms.
(Section 2(21) of M.V. Act, 1988)
- 4.15** “Maxicab” means any Motor Vehicle constructed or adapted to carry more than six passengers, but not more than twelve passengers, excluding the driver for hire or reward.
(Section 2(22) of M.V. Act, 1988)
- 4.16** “Motor car” means any Motor Vehicle other than a transport vehicle, omnibus, road roller, tractor, motor cycle or invalid carriage.
(Section 2(26) of M.V. Act, 1988)
- 4.17** “Motor cab” means any Motor Vehicle constructed or adapted to carry not more than six passengers excluding the driver for hire or reward.
(Section 2(25) of M.V. Act, 1988)

- 4.18** “Motor cycle” means a two-wheeled Motor Vehicle, inclusive of any detachable side car having an extra wheel, attached to Motor Vehicles.
(Section 2(27) of M.V. Act, 1988)
- 4.19** “Motor Vehicle” or “Vehicle” means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from any external or internal source and includes a chassis to which a body has not been attached and a trailer; but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding twenty five cubic centimeters.
(Section 2(28) of M.V. Act, 1988)
- 4.20** “Non-transport vehicle” means a Motor Vehicle, which is not a transport vehicle.
(Rule 2(h) of C.M.V. Rules, 1989)
- 4.21** “Omnibus” means any Motor Vehicle constructed or adapted to carry more than six passengers including the driver.
(Section 2(29) of M.V. Act, 1988)
- 4.22** “Owner” means a person in whose name a Motor Vehicle stands registered and where such person is minor the guardian of such minor, and in relation to a Motor Vehicle which is the subject of a hire purchase agreement or an agreement of lease or an agreement of hypothecation, the person in possession of the vehicle under that agreement.
(Section 2(30) of M.V. Act, 1988)
- 4.23** “Permit” means a permit issued by a State or Regional Transport Authority or an authority prescribed in this behalf under this Act authorizing the use of a Motor Vehicle as a transport vehicle.
(Section 2(31) of M.V. Act, 1988)
- 4.24** “Private service vehicle” means a motor vehicle constructed or adapted to carry more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying persons for, or in connection with, his trade or business otherwise than for hire or reward but does not include a Motor Vehicle used for public purposes.
(Section 2(33) of M.V. Act, 1988)
- 4.25** “Public place” means a road, street, way or other place, whether a thorough fare or not, to which the public have a right of access and includes any place or stand at which passengers are picked up or set down by a stage carriage.
(Section 2(34) of M.V. Act, 1988)
- 4.26** “Public service vehicle” means any Motor Vehicle used or adapted to be used for the carriage of passengers for hire and reward and includes a maxi-cab, a motor-cab, contract carriage and stage carriage.
(Section 2(35) of M.V. Act, 1988)

4.27 “Route” means a line of travel, which specifies the highway, which may be traversed by a Motor Vehicle between one terminus and another.

(Section 2(38) of M.V. Act, 1988)

4.28 “Semi trailer” means a vehicle not mechanically propelled (other than a trailers) and so which is intended to be connected to a Motor Vehicle and which is so constructed that a portion of it is super-imposed on, and a part of whose weight is borne by, that Motor Vehicle.

(Section 2(39) of M.V. Act, 1988)

4.29 “Stage carriage” means a Motor Vehicle constructed or adapted to carry more than six passengers excluding driver for hire or reward at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey.

(Section 2(40) of M.V. Act, 1988)

4.30 “State transport undertaking” means any undertaking providing road transport service, where such undertaking is carried on by:-

- (i) The Central Government or a State Government.
- (ii) Any Road Transport Corporation established under section 3 of the Road Transport Corporations Act, 1950.
- (iii) Any municipality or any corporation or company owned or controlled by the Central Government or one or more State Governments or by the Central Government and one or more State Governments.
- (iv) Zila Parishad or any other similar local authority.

Explanation- For the purpose of this clause “road transport service” means a service of Motor Vehicle carrying passengers or goods or both by road for hire or reward.

(Section 2(42) of M.V. Act, 1988)

4.31 “Tourist vehicle” means a contract carriage constructed or adapted and equipped and maintained in accordance with such specifications as may be prescribed in this behalf.

(Section 2(43) of M.V. Act, 1988)

4.32 “Taxation Officer” means an officer authorized by the State Government to perform the duties and exercise the powers imposed or conferred upon a Taxation Officer by the Rajasthan Motor Vehicles Taxation Act, 1951 and the State Government have appointed the officers of other States, who are authorized to collect Motor Vehicles Tax for vehicles covered by National Permits in their respective States, to exercise the powers and perform the functions of Taxation Officers under the Taxation Act and to collect tax under the National Permit Scheme on behalf of the State of Rajasthan in respect of public carrier goods vehicles which are authorized to ply within the limits of State of Rajasthan in pursuance of the said scheme of Government of India.

(Section 2(d) of R.M.V. Act, 1951)

- 4.33** “Tractor” means a Motor Vehicle, which is not itself constructed to carry any load (other than equipment used for the purpose of propulsion), but excludes a road roller.
(Section 2(44) of M.V. Act, 1988)
- 4.34** “Trailer” means any vehicle, other than a semi-trailer and a sidecar drawn or intended to be drawn by a Motor Vehicle.
(Section 2(46) of M.V. Act, 1988)
- 4.35** “Transport vehicle” means a public service vehicle, a goods carriage, an educational institution bus or a private service vehicle.
(Section 2(47) of M.V. Act, 1988)
- 4.36** “Unladen weight” means the weight of a vehicle or trailer including all equipments ordinarily used with the vehicle or trailer when working, but excluding the weight of a driver or attendant and where alternative parts or bodies are used, the unladen weight of the vehicle means the weight of the vehicle with the heaviest such alternative part or body.
(Section 2(48) of M.V. Act, 1988)
- 4.37** “Weight” means the total weight transmitted for the time being by the wheels of a vehicle to the surface on which the vehicle rests.
(Section 2(49) of M.V. Act, 1988)

CHAPTER – 5

CLASSIFICATION AND CONTROL OF VEHICLES AND FEES

General

5.1 The Motor Vehicles Act, 1988, does not provide for levy of tax but it provides for charging of fee for certain purposes and service. The fees are collected by the State Government as per the various provisions of the Act, the Central Motor Vehicles Rules, 1989 and the Rajasthan Motor Vehicles Rules, 1990. The important sections of the Act and the Rules framed thereunder by the Central Government and the Government of Rajasthan are discussed in this chapter.

5.2 Under the Motor Vehicles Act, 1988, Motor Vehicles are broadly categorized into Transport and Non-Transport vehicles. Transport vehicles comprise public service vehicles, a goods carriage, an educational institution bus or a private service vehicle. Public service vehicle has been defined as any Motor Vehicles used or adapted to be used for the carriage of passengers for hire or reward, and includes a maxi cab, motor cab, contract carriage and stage carriage. On the other hand goods carriages are those constructed or adapted for use solely for the carriage of goods or not so constructed or adapted when used for the carriage of goods. An educational institution bus has been defined as an omnibus, which is owned by a college, school or other educational institution and used solely for the purpose of transporting students or staff of the educational institution in any of its activities. Private service vehicle means a Motor Vehicle constructed or adapted to carry more than six persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purpose of carrying persons for, or in connection with, his trade or business otherwise than hire or reward but does not include a Motor Vehicle used for public purposes.

(Section 2 of M.V. Act, 1988)

5.3 The following are the essential requirements of a transport vehicle:-

- (a) Every transport vehicle should have a valid permit granted or countersigned by a competent authority under section 66 of the Motor Vehicles Act, 1988, unless it is exempted under sub section (3) *ibid*.
- (b) Every transport vehicle should have a valid fitness certificate issued by the prescribed authority or by an authorized testing station in accordance with the provisions of section 56 of the Motor Vehicles Act, 1988.

5.4 Non-transport vehicle has been defined under the Central Motor Vehicles Rules, 1989 as a Motor Vehicle, which is not a transport vehicle. Private cars, jeeps, scooters, motor cycles and mopeds etc. come under this category.

(Rule 2(h) of C.M.V. Rules, 1989)

LICENSING OF DRIVERS OF MOTOR VEHICLES

5.5 Necessity for driving licence

According to section 3 of the Motor Vehicles Act, 1988, no person can drive a Motor Vehicle in a public place unless he holds an effective driving licence issued to him authorizing him to drive the vehicle; and no person so drive a transport vehicle (other than a motor cab or motor cycle hired for his own use or rented under any scheme made under section 75(2) of the Act) unless his driving licence specifically entitles him to do so.

LEARNER'S LICENCE

5.6 No regular driving licence can be issued to any person unless he holds a learner's licence, which is valid for a period of six months from the date of its issue. A learner's licence may be issued or renewed on presenting an application in prescribed form duly accompanied by specified documents and on payment of fee prescribed in Rule 32 of the Central Motor Vehicles Rules, 1989.

DRIVING LICENCE

5.7 After obtaining a learner's licence and on an application in the prescribed form accompanied by appropriate fee as prescribed in Rule 32 for the test of competence to drive and issue of licence documents mentioned in Rule 14 of the Central Motor Vehicles Rules, 1989, an applicant can present himself for test of competence. In case an applicant fails in the test of competence he will be required to pay a further fee for each test of competence that he may have to undergo. After passing the test of competence, a driving licence is issued to the applicant in the prescribed form.

AGE LIMIT FOR DRIVING OF MOTOR VEHICLES

5.8 No person under the age of eighteen years shall drive a Motor Vehicle in any public place, as prescribed in section 4 of the Motor Vehicles Act, 1988. The motor cycle having an engine of 50-cc capacity may be driven after attaining the age of sixteen years, but transport vehicles may be driven after attaining the age of twenty years.

EXEMPTION FROM PAYMENT OF FEES

5.9 (1) No fee payable under chapter 2 of the Rajasthan Motor Vehicles Rules, 1990, shall be charged:-

- (i) From the members of Police Force or Fire Brigade when licences to drive Police Force or Fire Brigade Motor Vehicles are issued to them.
- (ii) From the members of the Technical Co-operation Mission of U.S.A. stationed at Udaipur.
- (iii) From the disable persons when licences to drive invalid carriage are issued to them.

(2) No fee for the test of competence shall be payable by the applicant if he is an ex-serviceman and produces a certificate of proficiency in driving a Motor Vehicle from an officer in the Armed Force of the Union.

(Rule 2.22 of R.M.V. Rules, 1990)

CURRENCY AND RENEWAL OF DRIVING LICENCE

5.10 A driving licence issued or renewed under the Act is effective for a period of three years in the case of licence to drive transport vehicle and one year for driving transport vehicle carrying goods of dangerous and hazardous nature. In the case of any other licence, it will be valid for a period of 20 years or until the date of attaining the age of fifty years, whichever is earlier. Thereafter the renewal will be for a period of five years, from the date of such renewal on payment of such fee as may be prescribed. However, a driving licence shall, notwithstanding its expiry, continue to be effective for a period of 30 days.

An application for renewal of a driving licence has to be made to the licensing authority having jurisdiction over the area in which the applicant ordinarily resides or carries a business and must be accompanied by appropriate fee and other documents as specified in the Rules. The driving licence may be renewed from the date of its expiry. However, if the application for renewal is made more than thirty days after the date of its expiry, the licence shall be renewed from the date of renewal on payment of additional fee for delay. Delayed application for renewal more than five years after the driving licence has ceased to be effective, may be refused unless the applicant undergoes and passes the test of competence to drive referred to in sub-section (3) of section 9 of the Motor Vehicles Act, 1988.

(Sections 9, 14, 15 & 16 of M.V. Act, 1988 and Rule 18 of C.M.V. Rules, 1989)

REFUND OF FEES

5.11 Where the licensing authority rejects an application for the renewal of a driving licence, it shall refund half of the fee paid for such renewal to the applicant. However, the refund must be applied for not less than thirty days from the date of receipt of the order rejecting the application.

(Rule 19 of C.M.V. Rules, 1990)

ADDITIONS TO DRIVING LICENCE

5.12 Addition of another class or description of Motor Vehicles to the driving licence can be made on an application. Such application for addition of another class of vehicle must be accompanied by an effective learner's licence, appropriate fee as specified and other documents as mentioned in the Rules. For addition to the driving licence, the provisions of section 9 of the Motor Vehicles Act, 1988, relating to grant of driving licence including test of competence, shall also apply.

(Section 11 of the M.V. Act, 1988 and Rule 17 of C.M.V. Rules, 1989)

DUPLICATE LICENCE

5.13 Duplicate licence can be issued on payment of the prescribed fee in the following circumstances:-

- (i) If the photograph affixed to the licence has ceased to be clear likeness of the holder and needs replacement.
- (ii) In lieu of a licence lost or destroyed.
- (iii) In lieu of a licence defaced or torn.

(Rules 2.9, 2.10 and 2.13 of R.M.V. Rules, 1990)

APPEALS

5.14 If a licensing authority refuses to issue any learner's licence or to issue or renew or revokes any driving licence or refuses to add a class of Motor Vehicle to any driving licence, or disqualifies a person for holding a licence, the aggrieved person may file an appeal to the prescribed authority within thirty days of receipt of orders, against the orders of the licensing authority on payment of prescribed fee.

(Sections 17, 19 of M.V. Act, 1988 and Rule 2.5 of R.M.V. Rules, 1990)

DRIVER'S BADGE OF TRANSPORT VEHICLE

5.15 The driver of a transport vehicle while on duty is required to display on his left side of his chest, a rectangular plastic Badge which is issued by the licensing authority on payment of prescribed fee. If the badge is lost or destroyed, duplicate badge could be issued by the authority by which it was issued on payment of prescribed fee.

(Rule 2.26 of R.M.V. Rules, 1990)

LICENSING OF CONDUCTORS OF STAGE CARRIAGE

5.16 A person can not act or be employed to act as a conductor of a stage carriage unless he holds an effective conductor's licence issued by the licensing authority as prescribed by the State Government under the Rajasthan Motor Vehicles Rules, 1990. The licence could be issued on an application in the prescribed form with requisite documents and on payment of appropriate fee, which is one half of that for a driving licence. The licence could be renewed on payment of fee, which is equal to one half of that for driving licence.

(Section 36 read with section 30 of the M.V. Act, 1988 and Rules 3.3 and 3.6 of the R.M.V. Rules, 1990)

APPEALS

5.17 If a licensing authority refuses to issue or renew or revokes a conductor's licence or disqualifies a person from holding a licence, the applicant may file an appeal against the order of the licensing authority on payment of the prescribed fee.

(Sections 33(2), 34(4) of the M.V. Act, 1988 and Rule 3.7 of the R.M.V. Rules, 1990)

ISSUE OF DUPLICATE CONDUCTOR LICENCE

5.18 Duplicate conductor's licence can be issued on payment of appropriate fee, when a new photograph is to be affixed or the original licence is lost/destroyed/torn or defaced.

(Rules 3.11, 3.12 and 3.13 of R.M.V. Rules, 1990)

CONDUCTOR'S BADGE

5.19 Each conductor is required to display on the left side of his chest a rectangular plastic Badge, which is issued by the licensing authority on payment of prescribed fee. If the badge is lost or destroyed, duplicate badge could be issued by the authority, which issued it, on payment of fee.

(Rule 3.15 of R.M.V. Rules, 1990)

COUNTERSIGNATURE ON CONDUCTOR'S LICENCE

5.20 A conductor's licence issued by any authority outside Rajasthan shall not be effective in Rajasthan unless countersigned by a competent authority of Rajasthan or recognized under the reciprocal agreement. Therefore, the holder of a licence issued by the authority of another State can apply for countersignature of such a licence on payment of prescribed fee.

(Rule 3.16 of R.M.V. Rules, 1990)

LICENSING OF SCHOOLS FOR IMPARTING INSTRUCTIONS IN DRIVING OF MOTOR VEHICLES

5.21 Under section 9(4) of the Motor Vehicles Act, 1988, no licence/authorisation to drive a transport vehicle shall be granted to any applicant unless he possesses such minimum educational qualification as may be prescribed by the Central Government and a driving certificate issued by a school or establishment licensed under section 12 of the Act *ibid*.

5.22 No person shall establish or maintain any driving school or establishment for imparting instructions for hire or reward in driving Motor Vehicles without a proper licence granted by the licensing authority. An application for the grant or renewal of a licence shall be made in the prescribed form to the licensing authority having jurisdiction on the area in which the school or establishment is situated and shall be accompanied by prescribed fee.

(Sections 9(4) and 12 of M.V. Act, 1988 and Rule 24 of C.M.V. Rules, 1989)

5.23 A licence so granted shall be in force for a period of five years and may be renewed on an application alongwith prescribed fee made to the licensing authority which granted the licence, not less than sixty days before the date of expiry.

(Rule 25 of C.M.V. Rules, 1989)

ISSUE OF DUPLICATE LICENCE

5.24 If a licence granted is lost or destroyed, the holder of the licence can obtain duplicate licence in accordance with prescribed procedure on payment of appropriate fee.

(Rule 26 of C.M.V. Rules, 1989)

APPEALS

5.25 If the licensing authority refuses to issue the licence or suspends or revokes the driving licence, the aggrieved person may file an appeal within thirty days from the date of receipt of order of the licensing authority on payment of prescribed fee and in accordance with the prescribed procedure.

(Rule 29 and 30 of C.M.V. Rules, 1989)

REGISTRATION OF MOTOR VEHICLES

NECESSITY FOR REGISTRATION

5.26 Registration of Motor Vehicles is necessary as per provisions of section 39 of the Motor Vehicles Act, 1988. However, a vehicle having less than four wheels and having engine capacity of 25-cc or below is not to be registered as the same does not fall under the definition of a Motor Vehicle.

A Motor Vehicle is required to be got registered within a period of seven days from the date of taking delivery of such vehicle excluding the period of journey by the registering authority in whose jurisdiction the owner has the residence or place of business where the vehicle is ordinarily kept. For registration of the Motor Vehicle the owner has to apply in prescribed form accompanied by the appropriate fee and other documents as specified in Rule 47 of the Central Motor Vehicles Rules, 1989. In case the registering authority or the officer empowered by him to do so, has satisfied himself by inspection of the vehicle and the documents furnished with the application form that the particulars given in the form are correct, he shall assign a registration mark (number) and issue a certificate of registration. Simultaneously, the particulars of the vehicle shall be entered by the registering authority in the Register of Motor Vehicles maintained for this purpose.

(Sections 2(28), 39 to 41 and 44 of M.V. Act, 1988 and Rules 47 to 49 of C.M.V. Rules, 1989)

RENEWAL OF CERTIFICATE OF REGISTRATION/RE-REGISTRATION

5.27 A certificate of registration in respect of a Motor Vehicle, other than a transport vehicle, shall be valid for a period of fifteen years from the date of issue of such certificate and shall be renewable for a period of five years.

An application by or on behalf of the owner of a Motor Vehicle, other than a transport vehicle, for the renewal of a certificate of registration, shall be made to the registering authority in whose jurisdiction the vehicle is, in form 25 not more than sixty days before the date of its expiry, accompanied by the appropriate fee. A Motor Vehicle other than transport vehicle shall not be deemed to be valid registered for the purpose of section 39, after the expiry of the period of validity, entered in the certificate of registration and no such vehicle shall be used in any public place.

Transport Vehicles which complete 15 years from the date of their first registration shall be re-registered. A Transport Vehicle shall not be deemed to be validly registered for the purpose of section 39 after the expiry of 15 years from the date of its first registration until the vehicle is re-registered.

(Section 41 (7), (8), (9) of M.V. Act, 1988, Rule 52 of C.M.V. Rules, 1989 and Rule 4.2-A of R.M.V. Rules, 1990)

ISSUE OF DUPLICATE CERTIFICATE OF REGISTRATION

5.28 If at any time the certificate of registration is lost or destroyed, the owner shall report to police station in the jurisdiction of which the loss or destruction has occurred and intimate the fact in writing to the Registering Authority by whom the certificate of registration was issued. An application for the issue of a duplicate

certificate of registration must be made in prescribed form and with appropriate fee to the authority last registering.

(Section 41 (14) of M.V. Act, 1988 and Rule 53 of C.M.V. Rules, 1989)

TEMPORARY REGISTRATION

5.29 Temporary registration of a new Motor Vehicle for certain purposes is also done by the registering authority. The temporary registration is valid only for a period not exceeding one month and shall not be renewable. However, the period may be suitably extended on payment of prescribed fee in case of Motor Vehicles (chassis) requiring bodybuilding or in any unforeseen circumstances beyond the control of owner.

(Section 43 of M.V. Act, 1988 and Rule 4.2 of the R.M.V. Rules, 1990)

REGISTRATION FEE EXEMPTION

5.30 (1) The Government may by notification in Rajasthan Gazette make exemption in regard to the registration fee payable in respect of any Motor Vehicle or class of Motor Vehicles.

(2) Motor ambulance solely used for the convenience of sick and injured as may be notified by the Government from time to time, shall be registered free of charge. The duplicate copy of the registration must be issued on payment of prescribed fee.

(Rule 4.6 of R.M.V. Rules, 1990)

REGISTRATION OF VEHICLES DISPOSED OFF BY THE DEFENCE FORCES

5.31 Motor Vehicles disposed of by the Defence Forces shall not be registered/assigned unless its military colours are decoloured.

(Rule 4.4 of R.M.V. Rules, 1990)

ASSIGNMENT OF MOTOR VEHICLES

5.32 As prescribed in Rule 4.7 of Rajasthan Motor Vehicles Rules, 1990, if any Motor Vehicle not registered in the State, is kept in the State for a continuous period of more than 30 days, the owner or other person in charge of the vehicle shall send intimation to the registering authority in prescribed form within two weeks after expiry of 30 days from the date of the vehicle brought into the State in whose jurisdiction, the vehicle is used.

Further, the owner of a Motor Vehicle, registered in one State and kept for use in another State for a period exceeding twelve months, shall apply to the registering authority within whose jurisdiction the vehicle is, for the assignment of a new registration mark. An application for assignment shall be made in prescribed form and payment of appropriate fee within a period of thirty days from the date of expiry. The application for assignment must be accompanied by a no objection certificate (NOC) obtained under section 48 of the Motor Vehicles Act, 1988, or other prescribed document if the NOC has not been received. Further, in case, a Motor Vehicle is held under a hire purchase, lease or hypothecation agreement, an application for assignment must also be accompanied by a no objection certificate from the person with whom such agreement has been entered into.

The registering authority to whom an application for assignment is made shall after making such verification, as it thinks fit, of the returns, if any, received under section 62 of the Act and proper inspection of the vehicle as provided in section 42, assign to the vehicle a registration mark of the State. The registering authority must also arrange for transfer of the records of registration of the vehicle from the original registering authority to its own records.

In case of hire purchase agreement, the registering authority must also inform the person concerned of the fact of assignment.

(Section 47 of M.V. Act, 1988, Rule 54 of C.M.V. Rules, 1989 and Rule 4.7 of R.M.V. Rules, 1990)

NO OBJECTION CERTIFICATE (N.O.C.)

5.33 The owner of a Motor Vehicle when applying for the assignment of a new registration mark under sub-section (1) of section 47, or where the transfer of a Motor Vehicle is to be effected in a State other than the State of registration, the transfer of such vehicle when reporting the transfer under sub-section (1) of section 50 of the Motor Vehicles Act, 1988, shall make an application in the prescribed form to the registering authority by which the vehicle was registered, for the issue of a “no objection certificate” to the effect that the issuing authority has no objection for assigning a new registration mark to the vehicle or as the case may be, for entering the particulars of the transfer of ownership in the certificate of registration. The application for the issue of no objection certificate shall be accompanied by an evidence of payment of Motor Vehicles tax upto date and in the case of transport vehicle, evidence of payment of tax on passenger and goods under any law for the time being in force and payment of composition money, if any, due under section 86(5) and (6). On receipt of an application for N.O.C. the registering authority shall issue a receipt in the prescribed form and after making such inquiry as it deems fit, within thirty days of the receipt thereof, by order in writing may communicate to the applicant that it has granted or refused to grant the no objection certificate. If no objection certificate is not granted/refused within thirty days, the N.O.C. is deemed to have been issued/granted.

Before granting or refusing the N.O.C., the registering authority must ensure that all the amounts due to Government including road tax of that Motor Vehicle have been paid.

(Section 48 of M.V. Act, 1988 and Rule 58 of C.M.V. Rules, 1989)

CHANGE IN RESIDENCE OR PLACE OF BUSINESS

5.34 If the owner of a Motor Vehicle ceases to reside or have his place of business at the address recorded in the certificate of registration of the vehicle, he shall intimate in prescribed form his new address to the concerned registering authority within thirty days of such change. He shall also forward the certificate of registration alongwith proof of address and appropriate fee to that authority so that new address may be entered therein. A registering authority other than the original registering authority, making such change, shall communicate the altered address to the original registering authority.

(Section 49 of M.V. Act, 1988 and Rule 59 of C.M.V. Rules, 1989)

TRANSFER OF OWNERSHIP

5.35 When a Motor Vehicle is transferred from one person to the other, the transfer of ownership has to be recorded in the certificate of registration. For this purpose the transferor shall:-

(i) In the case of a vehicle registered within the same State, within fourteen days of the transfer, report the fact of transfer to the registering authority within whose jurisdiction the transfer is to be effected and shall simultaneously send a copy of the said report to the transferee and

(ii) In the case of a vehicle registered outside the State, within forty five days of the transfer, forward to the registering authority referred to in sub-clause (1) the no objection certificate obtained under section 48 or other documents specified therein to show that he has not received any order for refusing to grant such a certificate. The transferee shall also within 30 days of the transfer, report the transfer to the registering authority within whose jurisdiction he has the residence or place of business where the vehicle is normally kept, as the case may be, and shall forward the certificate of registration together with the prescribed fee and copy of the report received from transferor in order that the particulars of transfer may be entered in certificate of registration.

(Section 50(1) of M.V. Act, 1988 and Rule 55 of C.M.V. Rules, 1989)

TRANSFER OF OWNERSHIP ON DEATH OF OWNER OF THE VEHICLE

5.36 When the owner of a vehicle dies, the legal heir is required to inform, to the concerned registering authority about the death of the owner, within thirty days of the death and his intention to use the vehicle. He must also apply in prescribed form enclosing the certificate of registration and other documents alongwith appropriate fee within a period of three months for transfer of vehicle in his name.

(Section 50(2) of M.V. Act, 1988 and Rule 56 of C.M.V. Rules, 1989)

TRANSFER OF OWNERSHIP OF VEHICLE PURCHASED IN PUBLIC AUCTION

5.37 The person who has acquired or purchased a Motor Vehicle at a public auction conducted by or on behalf of Central or a State Government, must apply within 30 days of taking possession of the vehicle to the concerned registering authority in the prescribed manner and on payment of appropriate fee apply for transferring the ownership in his name.

(Section 50(2) of M.V. Act, 1988 and Rule 57 of C.M.V. Rules, 1989)

SPECIAL PROVISIONS REGARDING MOTOR VEHICLES SUBJECT TO HIRE PURCHASE AGREEMENT OR HYPOTHECATION

5.38 Where an application is made for registration of a Motor Vehicle which is held under a hire purchase, lease or hypothecation agreement or the ownership of any Motor Vehicle already registered is transferred and the transfer enters into a hire purchase agreement with any person, the registering authority shall make an entry in the certificate of registration, regarding the existence of the said agreement. So long as the vehicle is held under the said agreement, the ownership of the vehicle can not be transferred to any person without the consent of the financier. Appropriate fee shall also be charged for endorsement or cancellation of such agreement in the registration certificate.

When the owner of the vehicle defaults in payment of dues to the financier, the financier has to satisfy the registering authority that he has taken the possession of the vehicle due to the default of the registered owner under the provisions of the agreement. If the registered owner refuses to deliver the certificate of registration,

the registering authority may, after giving the registered owner opportunity to make any representation cancel the original certificate and issue a fresh certificate of registration in the name of the financier on payment of prescribed fee.

While applying to the concerned authority for renewal of permit or for issue of duplicate certificate of registration or for assignment of new registration mark, the registered owner must submit a no objection certificate from the financier to satisfy the authority that such a certificate has not been refused or has been deemed to have been granted.

In respect of the vehicle covered by such agreements the registering authority, while making an entry in the certificate regarding (a) hire-purchase, lease or hypothecation agreement of a Motor Vehicle, and cancellation thereof (b) transfer of ownership of Motor Vehicle (c) any alteration in the Motor Vehicles (d) suspension and cancellation of registration of a Motor Vehicle (e) change of address and issue of duplicate certificate of registration, shall communicate to the financier for such entry. **(Section 51 of M.V. Act, 1988 and Rule 60 & 61 of C.M.V. Rules, 1989)**

ALTERATION IN MOTOR VEHICLE

5.39 Section 52 of the Motor Vehicles Act, 1988, provides that no owner of a Motor Vehicle shall so alter the vehicle that the particulars contained in the certificate of registration are no longer accurate unless due notice of such alternation is given to the registering authority and his approval obtained, provided that it shall not be necessary to obtain such approval in cases where change in unladen weight, not exceeding two *per cent* of weight in the registration certificate is involved, due to addition or removal of accessories etc. Modification of the engine or any part thereof of a vehicle for facilitating its operation by a different type of fuel or source of energy including battery, compressed natural gas, solar power or any other fuel other than petroleum, shall be treated as an alteration but that shall be subject to conditions as may be prescribed. In cases, where the owner of the vehicle does not receive approval to the proposed alteration within a week of the notice, then the approval shall be deemed to have been given. The alteration so approved or deemed to have been approved, have got to be entered in the certificate of registration and for this purpose the certificate of registration alongwith the appropriate fee has to be sent to the registering authority for noting alteration. In case any change is made by a registering authority other than the original registering authority, the details of entry are to be communicated to the original registering authority.

(Section 52 of the M.V. Act, 1988)

TRADE CERTIFICATE

5.40 Trade certificates are given to dealers of Motor Vehicles to enable them to take out the vehicle in their possession for demonstration and road test. Section 39 of the Motor Vehicles Act, 1988, requiring the registration of each vehicle, shall not apply to a Motor Vehicle in the bonafide possession of a dealer in course of business as such. Trade certificate is required to be obtained by every dealer of Motor Vehicles and separate trade certificate for each type of vehicle. The certificate shall be issued on payment of prescribed fee, and if the registering authority refuses to issue or renew a trade certificate, it shall refund to the applicant fifty *per cent* of the fee paid along with the application. A trade certificate granted or renewed shall be valid for a period of twelve months from the date of issue or renewal thereof and

shall be effective throughout India. It may be renewed on payment of prescribed fee. Motor Vehicle with trade certificate can be used for the purpose as specified in Rule 41 of the Central Motor Vehicles Rules, 1989. No holder of a trade certificate shall deliver a Motor Vehicle without registration whether temporary or permanent. If at any time the certificate is lost or destroyed, the holder shall apply to the registering authority by whom the certificate was issued, for a duplicate certificate accompanied by appropriate fee.

(Rule 34 to 38 of C.M.V. Rules, 1981)

APPEALS

5.41 If the registering authority refuses to issue or renew a trade certificate or suspends or cancels the trade certificate held by a dealer, the aggrieved person may, within thirty days of receipt of any such order, appeal against the orders of the registering authority on payment of prescribed fee.

(Proviso to Section 39 of M.V. Act, 1988 and Rules 33 to 46 of C.M.V. Rules, 1989)

CERTIFICATE OF FITNESS

5.42 Under section 56 of the Motor Vehicles Act, 1988, a transport vehicle shall not be deemed to be validly registered for the purpose of section 39, unless it carries a certificate of fitness in prescribed form issued by the prescribed authority or by an authorized testing station.

The “authorized testing station” mentioned above is a vehicle service station or public or private garage authorized by the competent authority of State Government in accordance with the rules framed in this behalf.

(Section 56 (1) and (2) of the M.V. Act, 1988)

5.43 A certificate of fitness in respect of a transport vehicle granted under section 56 shall be issued in prescribed form on payment of appropriate fee and certificate when granted or renewed shall be valid for varying periods prescribed under the Central Motor Vehicles Rules, 1989.

If the owner fails to make an application for renewal on or before the due date or fails to produce the vehicle, on the date, time and place fixed, before the authority, penalty at prescribed rates will be charged for every calendar month or part thereof from the date of expiry of fitness, but the amount of penalty shall not exceed the amount of fee, prescribed for grant and renewal of the fitness certificate.

(Rule 62 of M.V. Rules, 1989 and Rule 4.18 of R.M.V. Rules, 1990)

EXEMPTION FROM FEE

5.44 No fee for grant and renewal of fitness certificate shall be charged from the owner of tractor with trolley using the same for agricultural purposes.

(Rule 4.22 of R.M.V. Rules, 1990)

DUPLICATE CERTIFICATE OF FITNESS

5.45 If a certificate of fitness is lost or destroyed, duplicate certificate of fitness can be obtained on payment of appropriate fee.

(Rule 4.25 of R.M.V. Rules, 1990)

CANCELLATION OR SUSPENSION

5.46 The prescribed authority may, for reasons to be recorded in writing, cancel a certificate of fitness under certain circumstances and on such cancellation the certificate of registration and permit, if any, granted in respect of the vehicle, shall be deemed to be suspended until a new certificate of fitness has been obtained.

(Section 56 (4) of M.V. Act, 1988)

LETTER OF AUTHORITY

5.47 No operator of an authorised testing station shall issue or renew a certificate of fitness to a transport vehicle under section 56, without a letter of authority in prescribed form granted by the registering authority. An application, for grant or renewal of a letter of authority, shall be made in prescribed form, to the registering authority having jurisdiction in the area in which the service station or garage is situated and shall be accompanied by:-

- (a) The appropriate fee.
- (b) A security deposit for ₹ One lakh in such manner as may be specified by the State Government.

A letter of authority granted or renewed shall be effective for period of five years from the date of grant or renewal. If the letter of authority is lost or destroyed the holder may obtain duplicate copy thereof in the prescribed manner on payment of appropriate fee.

(Rules 63, 64 and 66 of C.M.V. Rules, 1989)

APPEALS

5.48 If the registering authority refuses to grant a letter of authority or suspends or cancels the letter of authority or orders for forfeiture of the security deposit furnished for the authorised service station, the aggrieved person may within thirty days of the receipt of any such order, appeal against the orders of the registering authority on payment of prescribed fee.

(Rules 63 (5), 69 (1) and 71 of C.M.V. Rules, 1989)

CONTROL OF TRANSPORT VEHICLES

NECESSITY OF PERMITS

5.49 According to section 66 (1) of the Motor Vehicles Act, 1988, no owner of a transport vehicle shall use or permit the use of the vehicle in any public place (whether or not such vehicle is carrying any passenger or goods) save in accordance with the conditions of a permit granted or countersigned by a Regional or State Transport Authority authorising the use of the vehicle. The procedure for issue and countersignature of a permit and renewal thereof has been laid down in Chapter 5 of the Rajasthan Motor Vehicles Rules, 1990 and the fee for application for grant,

renewal, transfer or countersignature of a permit are specified in the table below Rule 5.87 of Rules *ibid*.

The provisions of sub-section (1) of section 66 regarding necessity of permit are not applicable in the case of transport vehicles specified in sub-section (3) of section 66 of Motor Vehicles Act, 1988.

5.50 In exercise of the powers conferred by clause (f) of sub section (3) of the section 66 of the Act, the State Government have exempted transport vehicles engaged in propaganda for the removal of untouchability on behalf of the Bhartiya Depressed Class League shall be exempted from the provisions of sub-section (1) of section 66 of the Act provided the vehicle carries a written certificate from a proper officer of the Central Government to the effect that the vehicle belongs to League and is solely used for the above mentioned purpose.

(Rule 5.41 of R.M.V. Rules, 1990)

TRANSPORT AUTHORITIES

5.51 The State Government shall, by notification in the Official Gazette, constitutes for the State a State Transport Authority to exercise and discharge the powers and functions specified in sub-section (3) of section 68 of the Motor Vehicles Act, 1988 and shall in like manner constitute Regional Transport Authority to exercise and discharge the powers and functions conferred on by State Transport Authority conduct of business of the Transport Authorities and therein powers have been mentioned in Rule 5.3 and 5.4 of Rajasthan Motor Vehicles Rules, 1990.

ISSUE OF PERMITS

5.52 Every application for permit in the prescribed form alongwith prescribed fee shall be submitted in the office of the Secretary/Executive officer accompanied by requisite documents. The Secretary, State Transport Authority/Regional Transport Authority shall scrutinise each application and intimate the applicant within seven days from the date of order of the Regional Transport Authority regarding grant or rejection of the application and on receipt of the prescribed fee the permit shall be issued in the prescribed form.

5.53 The following kinds of permits are issued by the Transport Department:-

- (i) Stage carriage permit
- (ii) Service of stage carriage
- (iii) Particular contract carriage permit
- (iv) Casual contract carriages permit
- (v) Contract carriage to be used for private hire permit
- (vi) Private service vehicle permit
- (vii) Goods vehicle permit
- (viii) All India tourist permit U/S 88(8)
- (ix) National permit U/S 88(9)
- (x) Temporary permit
- (xi) Cash receipt cum temporary permit for contract/goods carriage
- (xii) Particular Educational Institution Bus permit

DURATION AND RENEWAL OF PERMITS

5.54 A permit other than a temporary permit issued under section 87 or a special permit issued sub-section (8) of section 88 of Motor Vehicles Act, 1988 shall be effective without renewal for period of five years. Separate registers are maintained to record the issue of each type of permit. In addition, a register of countersigned permits to record the permits of outside States countersigned for plying in Rajasthan is also maintained.

A permit may be renewed on an application alongwith prescribed fee for renewal, made not less than fifteen days before the date of its expiry. The application for the renewal of a permit shall be accompanied by part 'A' of the permit. On fulfillment of the conditions as envisaged in Rule 5.27 of the Rajasthan Motor Vehicles Rules, 1990, the Regional Transport Authority renewing the permit shall call upon the holder of permit to produce part 'B' or part 'A' and 'B' both as the case be and shall then endorse the renewal on part 'A' and 'B' accordingly and shall return to the holder.

Where a permit has been renewed after the expiry of the period thereof, such renewal shall have effect from the date of such expiry.

(Section 81 of M.V. Act, 1988 and Rule 5.27 of R.M.V. Rules, 1990)

TRANSFER OF PERMIT

5.55 Transfer of a permit from one person to another is permissible as per the provisions of Rule 5.36 of Rajasthan Motor Vehicles Rules, 1990 on payment of prescribed fee as specified at S. No. 5 of the table below Rule 5.87 *ibid*. No such fee is, however, payable if the transfer is on account of succession or inheritance under Rule 5.37 *ibid*.

CANCELLATION AND SUSPENSION OF PERMITS

5.56 The Transport Authority, which granted a permit may cancel or may suspend it for such period, as it thinks fit. The holder of the permit may also surrender it to the permit issuing authority but in every case the part 'A' and 'B' of permit shall be delivered to the Regional Transport Authority who shall cancel, suspend or surrender the permit in prescribed manner.

(Section 86 of the M.V. Act, 1988 and Rule 5.35 of the R.M.V. Rules, 1990)

PAYMENT OF FEES

5.57 The fee payable under the Act and rules made there under shall be payable in cash or through challan in prescribed form 12.1.

(Rule 12.1 of R.M.V. Rules, 1990)

REFUND OF FEE

5.58 (1) The licensing or registering authority concerned or as the case may be, Regional Transport Officer or District Transport Officer or Secretary of the Regional Transport Authority or the State Transport Authority may on an application sanction the refund of-

- (i) Full fee paid where certificate, licence, permit or badge applied for is refused or the application for the certificate, licence, permit or badge is cancelled or withdrawn by the applicant before the certificate, licence, permit or badge, as the case may be is actually issued and the transaction completed or
- (ii) The excess, where made is paid in excess of proper fee.

(2) No refund of fee paid-

- (i) For the test of competence to drive or,
- (ii) For certificate of fitness of a transport vehicle, shall be made when the test of the inspection of the vehicle in respect of which the certificate was applied for has been carried out.
- (iii) In respect of the value of stamps affixed to the application or appeal.

5.59 No refund of fee shall be made if the application for such refund is not made within six months from the date of the order of the Regional Transport Authority in respect of permit fee and in any other case from the date of credit of the fee to the Government.

Provided that the Transport Commissioner may direct refund of excess amount of fee charged after the period specified above.

(Rule 12.2 of the R.M.V. Rules, 1990)

LICENCE TO THE AGENTS OR CANVASSERS

5.60 Under section 93 of the Motor Vehicles Act, 1988, no person shall engage himself (i) as an agent or a canvasser, in the sale of tickets for travel by public service vehicles or in otherwise soliciting customers for such vehicles, or (ii) as an agent in the business of collecting, forwarding or distributing goods carried by goods carriages, unless he has obtained a licence from an authority prescribed by the State Government. Under the rules framed by the Rajasthan Government, such licences have to be obtained from the Regional Transport Officer of the region in which the person resides or carries his business. The Agent's Licence may be obtained by making an application in the prescribed form duly accompanied by the fee prescribed at S. No. 8 of the table below Rule 5.87 of the Rajasthan Motor Vehicles Rules, 1990.

(Section 93 of the M.V. Act, 1988 and Rules 5.73 and 5.77 of R.M.V. Rules, 1990)

VALIDITY OF LICENCE AND RENEWAL

5.61 The agent's licence shall be in force for a period of 12 months from the date of issue. The licence can be renewed on application in prescribed form to be made before one month from the date of expiry and accompanied by the fee prescribed at S.No.8 (iii) of the table below Rule 5.87. In case of delay, the application must be accompanied by fee and late fee as mentioned at S.No.8 (iv) *ibid*.

(Rules 5.73 (6), (7), 5.77 (9) and 5.78 of the R.M.V. Rules, 1990)

ISSUE OF DUPLICATE LICENCE

- 5.62** If at any time the licence is lost, destroyed, torn or defaced, the agent must obtain a duplicate copy thereof on an application supported by the prescribed fee.

(Rule 5.84 of R.M.V. Rules, 1990)

APPEAL AGAINST THE ORDERS OF LICENSING AUTHORITY

- 5.63** Any person aggrieved of the orders made by the Licensing Authority may appeal to the Transport Commissioner within 30 days from the date of such order on its communication to him alongwith fee prescribed under Rules 5.74 and 5.85 of the Rajasthan Motor Vehicles Rules, 1990.

MAIN PROVISIONS OF RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951 AND RAJASTHAN MOTOR VEHICLES TAXATION RULES, 1951

GENERAL

- 6.1** The Rajasthan Motor Vehicles Taxation Act, 1951 was promulgated to provide the imposition of tax on all Motor Vehicles used or kept for use in Rajasthan and came into force with effect from 3 April 1951. In exercise of the powers conferred by section 22 of the Act, the State Government also framed ‘The Rajasthan Motor Vehicles Taxation Rules, 1951’ for carrying the effect of the provisions of this Act. The important provisions of the Act and the Rules are discussed in the succeeding paragraphs.

IMPOSITION OF TAX

- 6.2.1** Under section 4 of the Act, all Motor Vehicles used or kept for use in the State are liable to pay a tax as per rates prescribed in the schedules appended to the section 4 of the Act *ibid*. Non-transport vehicles are required to deposit the one time tax.

- 6.2.2** Under section 4 (2) tax is payable by the owner of the Motor Vehicles except for the period during which the owner surrenders the certificates of registration to the Taxation officer, or satisfies the Taxation Officer that the vehicle has remained out of use due to the specified reasons. However, the period of the surrender or the period of non-use shall not be less than seven days for stage carriages and less than one month for other than stage carriages.

Further, if the vehicle is found plying after the certificate of registration has been surrendered, the owner shall pay the tax for the entire period during which the certificate of registration remained surrendered alongwith a penalty equal to five times the amount of tax.

- 6.2.3** Motor Vehicles registered outside the State and plying in Rajasthan under temporary permits shall pay tax at the rates as prescribed in the tax schedule.
- 6.2.4** The tax under the Act is payable in advance for a month, quarter, half year and annually for financial year for different classes of vehicles. The mode of payment of tax in respect of each class of vehicle is prescribed in Rule 4 of the R.M.V.T. Rules, 1951.
- 6.2.5** Where the tax on any Motor Vehicles becomes payable otherwise than as one time tax payable by the non-transport vehicle, 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.

(Section 5 of R.M.V.T. Act, 1951)

REVISION OF RATES OF TAX

- 6.3** If as a result of imposition of a tax or revision of rates made under any provisions 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 Vehicles 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.

(Section 6(A) of R.M.V.T. Act, 1951)

ALTERATION OF A MOTOR VEHICLE MAKING IT LIABLE TO HIGHER OR LOWER TAX

- 6.4** Where any Motor Vehicles 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 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. Such additional tax (alongwith declaration in prescribed form) is payable within 15 days from the date on which the alteration of the vehicle was completed. Where, however, the Motor Vehicle after such alteration is liable to tax at a rate lower than the tax, which has been paid, then
- (i) If this alteration is due to conversion from a transport vehicle into a private vehicle, the owner will have to apply for cancellation of the registration as a transport vehicle and on such cancellation, he will pay the tax due for private Motor Vehicle and will then be entitled to claim a refund which may be due for every complete calendar month in respect of which the tax has been paid and which is unexpired on the date of alteration.
 - (ii) If such alteration is not due to conversion from a transport vehicle into a private vehicle, the owner has to apply for correction in the certificate of registration of such vehicle. After the correction, the owner has to give declaration in the prescribed form and apply for reassessment of such vehicle. The taxation officer on being satisfied about the alteration in the vehicle will, with effect from the date following the date of expiry of the token of the said vehicle, assess the vehicle at the appropriate lower rate and the owner shall there upon pay with effect from such date, the tax so reduced.
- (Section 9 of R.M.V.T. Act, 1951 read with Rules 12 and 13 of R.M.V.T. Rules, 1951)**

GRANT OF RECEIPT AND TAX CERTIFICATE OR TOKEN

6.5 The Taxation Officer is required to issue -

- (a) in respect of a vehicle covered by one time tax, a receipt specifying the amount of tax paid and also a certificate in the prescribed form, containing necessary particulars, or
- (b) in respect of a vehicle other than that mentioned above, a receipt and a token in the prescribed form, provided that no token shall be issued in respect of a transport vehicle if the special road tax payable in respect of the vehicle and the outstanding demand if any have not been paid. The tax certificate so issued in respect of a vehicle at (a) above must always be kept with such a vehicle. Further, a token issued is required to be exhibited on the Motor Vehicle in the prescribed manner. A tax token or a tax certificate has also necessarily to be issued in respect of vehicles exempted from payment of tax under the provisions of Rule 28. A tax certificate issued in respect of a vehicle exempted from payment of tax shall be valid upto 31st March of the next five years from the date of issue or till the transfer of ownership or non-eligibility for exemption, whichever is earlier. Exemption from prohibition against using a vehicle without a token is allowed only in the cases cited in Rule 31 viz. when the vehicle is moving to the office of the taxation officer for the purpose of being assessed or of paying the tax or when a token or tax certificate has been lost and duplicate token or tax certificate has been applied for. In case any token or tax certificate has been lost, destroyed, defaced, altered or has become illegible, a duplicate certificate or token can be obtained by payment of an application fee of rupees fifty each in case of a tax certificate/token.

(Section 10 of R.M.V.T. Act, 1951 and Rules 21, 22 and 31 of R.M.V.T. Rules, 1951)

EXEMPTION FROM OBLIGATION TO MAKE A DECLARATION OR TO OBTAIN A TOKEN

- 6.6** In the case of Motor Vehicles registered as Military Motor Vehicles by the Quarter Master General in India, no declaration under section 8 of the Act and no token under section 10 of the Act shall be necessary.

(Rule 30 of the R.M.V.T. Rules, 1951)

PRESENTATION OF DECLARATION OR RETURN

- 6.7** Every person who either on commencement of the Act or thereafter on becoming possessed of a Motor Vehicle, becomes liable to tax shall within 15 days of becoming so liable, complete and deliver to the Taxation Officer the declaration in the prescribed form together with the amount of tax (Rule 6). Similar declaration is necessary where the owner becomes liable to pay additional tax due to alteration in the vehicle (Rule 7). The Taxation Officer also on receiving the information that any person keeps a Motor Vehicle for use, sale or repair, may serve notice in the prescribed form for presenting a declaration or return in respect of every Motor Vehicle kept for use and to pay the tax due thereon (Rule 23). Every Police Officer or officer of Transport Department could also order a Motor Vehicle to stop for ensuring

whether a receipt for payment of due tax and token had been obtained. Where tax has not been paid and token or tax certificate has not been renewed, the report of all such cases has to be sent by him to the Taxation Officer for such action as he may consider necessary (Rule 24).

REFUND OR ADJUSTMENT OF TAX

6.8 A refund or adjustment of tax already paid is allowed in the following cases as per provisions of section 7 read with Rule 26, 26-A and 26-B:-

- (i) Where the Motor Vehicle (other than that covered by one time tax or lump sum tax) remained unused for continuous period of not less than one month since the tax or installment of tax was last paid and that the registration certificate and token, together with a declaration in prescribed form, were duly surrendered as per prescribed procedure at the time when the vehicle was withdrawn from use (Section 7(1) and Rule 26).
- (ii) When any person who has paid one time tax/lump sum tax and the vehicle is taken out of State or has been completely destroyed or the vehicle has been converted into a transport vehicle from non-transport vehicle, within five years from the date of its registration he shall be entitled to get the refund of balance amount, if any, after retaining the 10 *per cent* of the one time tax/lump sum tax paid for every financial year or part thereof, from the date on which the vehicle was so taken out of the State or completely destroyed or converted into a transport vehicle from non-transport vehicle (Rule 26 (A) of R.M.V.T. Rules, 1951).
- (iii) On cancellation of the registration under the Motor Vehicles Act, 1988 (Rule 26(b)).
- (iv) On alteration of vehicle making it liable to lower rate of tax as contemplated in Rule 13(i).
- (v) Where the amount of tax paid is in excess of the tax due (Rule 26).

PROCEDURE FOR REFUNDS

6.9 Refund of tax could be allowed in cash or if the owner so desires then by adjustment of the same against any amount payable by him in respect of any period next following the sanction for refund. Any person claiming refund or adjustment of tax (other than one time tax/lump sum tax) shall apply to the Taxation Officer in prescribed manner. Refund of tax is allowed equal to 1/12 of the annual or 1/6th of half yearly or 1/3 of the quarterly rate of tax payable for such vehicle multiplied by the number of complete calendar months for which the refund may be due under Rule 26 of the Rules.

6.10 Any person claiming a refund of the deposited one time tax/lump sum tax can do so by presenting an application in the prescribed form to the Taxation Officer to whom the tax was originally paid. On receipt of the application the Taxation Officer shall verify the particulars entered thereon and if satisfied that the owner or person in possession or control of the vehicle has paid tax and has taken the vehicle out of the State or the vehicle has been completely destroyed or the vehicle has been converted in to a transport vehicle the

Taxation officer shall grant the refund of the amount as prescribed in the Rules (Rule 26).

EXEMPTION FROM TAX

6.11 Under Rule 28 of the Rajasthan Motor Vehicles Taxation Rules, 1951, Motor Vehicles of the following classes are totally exempted from payment of tax:-

- (i) Motor Vehicles owned and exclusively used by or on behalf of any department of the Central Government, the Government of Rajasthan or the Government of any other State of India other than those used in connection with the business of a Railway or any other commercial enterprises.
- (ii) Motor Vehicles owned and exclusively used by Railways.
- (iii) Motor Vehicles owned by a local authority in Rajasthan and used solely for road cleaning, road watering or conservancy purposes.
- (iv) Motor Vehicles used in Rajasthan solely for Fire Brigade or ambulance purposes.
- (v) Any vehicle used in Rajasthan solely for the conveyance of corpses.
- (vi) Any Motor Vehicle with seating capacity more than ten and registered in the name of an educational institution.
- (vii) Private vehicles (other than transport vehicles and construction equipment vehicles) registered outside Rajasthan, brought temporarily in Rajasthan and used or kept for use therein for a period not exceeding thirty days. However, when a Motor Vehicle is used or kept for use in the State for a period exceeding thirty days, the liability to tax in respect thereof shall commence on the day on which the Motor Vehicle was first brought into Rajasthan.
- (viii) Motor Vehicles of other States visiting Rajasthan under reciprocal agreement.
- (ix) New Motor Vehicles requiring body building after delivery by the dealer viz. Chassis of Trucks, buses, delivery vans etc. so long as they are moved on the road.
- (x) Military Disposal vehicles, if they are not road worthy upto two months from the date of entry in the State or date of registration whichever is earlier.
- (xi) Motor Vehicles owned by and used by *Panchayat Samities* and *Zila Parishads* in Rajasthan for purposes other than commercial enterprises.
- (xii) Any Motor Vehicle which is designed and constructed or adapted for use only for the purpose of exploration of oil and natural gas and used in Rajasthan for the said purpose. (Notification dated 26.7.2001).
- (xiii) Period during which a motor vehicle has not remained in the possession of the owner owing to the theft of such vehicle.

RECOVERY OF TAX

- 6.12** Where the tax due has not been paid, as per provisions of Rule 33, a notice in the prescribed form is to be served on the person liable to pay tax. If within seven days of the service of the notice the tax is not paid and no reasonable cause for non-paying it has been shown, the Taxation Officer shall take steps to recover the amount of tax due.

The Taxation Officer after obtaining previous sanction of the Additional Transport Commissioner (Tax) in writing under section 13 of the Act shall recover the tax or penalty by attachment and sale of an owner's moveable property, in the manner applicable to recovery of arrears of land revenue due, from a defaulter under section 230 of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956) and the provision of Rule 29 to 46 of the Rajasthan Land Revenue (Payments, Credits, Refunds and Recovery) Rules, 1958 shall, so far as may be *mutatis mutandis* apply.

(Rules 33 and 33 A of R.M.V.T. Rules, 1951)

RECOVERY OF TAX IN INSTALMENTS

- 6.13** On an application from the owner or the person having possession or control of the vehicle for permission to pay arrears of above ₹ 3,000 by way of instalments with the previous approval of competent authority as laid down in Rule 33, the arrears could be paid in instalments subject to the proviso that in case of default to pay any instalment the whole of the amount remaining unpaid shall become immediately payable. However, no payment is to be postponed beyond a period of 6 months from the date of the order postponing such payment, provided that payment may be allowed to be made within a period not exceeding twelve months with the previous approval of the Commissioner. Further, the payment can not, in any case, be postponed by instalments beyond three years from the date mentioned in the notice of demand. Where payment is postponed by instalments or otherwise beyond a period of one month, the owner shall be required to furnish a security bond with two sureties to the satisfaction of the concerned authority. In such cases the owner is also required to pay interest at the prescribed rates.

(Rule 33 (3) of R.M.V.T. Rules, 1951)

APPEALS

- 6.14** Any person aggrieved by order relating to the determination or recovery of tax, may within thirty days from the date of such order prefer an appeal to the Appellate Authority appointed by the State Government. By a notification issued on 16 May 1986, the State Government has appointed the Regional Transport Officers to be the Appellate Authority for the concerned region.

The order passed by the appellate authority shall be final. No appeal shall be entertained unless it is accompanied by proof of payment of tax or such other amount as is admitted by the appellate to be due from him or of such instalment thereof as may have become due from him.

- 6.15** The Commissioner may *suomoto* or on the application of an aggrieved person, filed within ninety days, calls for and examines the record of any proceedings under the Act and revise any such order.
- 6.16** The Appellate Authority can not stay the recovery of tax. However, if the owner of the vehicle has preferred an appeal, the Commissioner may on an application from the owner of the vehicle, stay the recovery of disputed amount of tax or penalty or any part thereof during the pending of the appeal or revision, if the owner furnish sufficient security to his satisfaction in prescribed manner. In such case, interest shall be payable on the amount ultimately found dues (Rule 14).

FILING OF APPEALS

- 6.17** An appeal under section 14 shall be in writing, which shall bear a court fee stamp of the prescribed value and presented to the concerned authority alongwith a memorandum as detailed in Rule 37 (1). If on appeal, an owner is found to have paid a tax of greater amount, the taxation officer shall, on production of appellate order, refund the amount of tax so paid in excess and the provisions of Rules 26 (iii) & (iv) shall apply to such order as if it were an order of refund issued under Rule 26 (ii).

(Rule 37 of R.M.V.T. Rules, 1951)

RECTIFICATION OF MISTAKES

- 6.18** With a view to rectify any mistake apparent on the face of the record, the Transport Commissioner, the Appellate Authority, or the Taxation Officer, may amend any order passed by it or him. An amendment which has the effect of enhancing the tax liability or reducing a refund or otherwise increasing the liability of the owner of the motor vehicle, shall not be made under this rule unless the authority concerned has given due notice to such owner of its intention so to do and has allowed him reasonable opportunity of being heard. No amendment under this rule shall be made after the expiry of eight years from the date of the order sought to be amended.

(Rule 38 of R.M.V.T. Rules, 1951)

ESTABLISHMENT OF CHECK POST OR BARRIERS

- 6.19** In order to prevent or check the evasion of tax, State Government or the Transport Commissioner may, if necessary, by notification in the official Gazette, direct the setting up of check posts or the barrier or both at the place or places specified in the notification. Provided that the Commissioner may direct the setting up of a check post or erection of a barrier for a period not exceeding six months.

The Driver shall stop the vehicle at every check post or barrier set up under this rule, to allow the officer-in-charge of the post or barrier to inspect all documents relating to the vehicle.

Further, from 1st May 1995, the barriers have been removed from check posts

and they have been renamed as Tax Collection Centres. It is the responsibility of the owner/driver to deposit the tax at the collection centre before entering the State.

(Rule 39 of R.M.V.T. Rules, 1951)

COMPUTATION OF TAX, INTEREST OR PENALTY

6.20 The computation of tax, interest or penalty leviable under R.M.V.T. Rules, 1951 will be rounded off to the next higher rupee.

(Rule 40 (iii) of R.M.V.T. Rules, 1951)

SPECIAL ROAD TAX

LEVY OF TAX

- 7.1** Under section 4 B of the Rajasthan Motor Vehicles Taxation Act, 1951 all Transport vehicles are liable to pay special road tax. This is in addition to the tax levied under section 4 of the Act. This special road tax on various types of transport vehicles is levied and paid to the State Government at the rates fixed by the Government by notification in the official gazette from time to time.
- 7.2** Government of Rajasthan vide notification dated 31st March 1997, effective from 1 April 1997, have prescribed the slabs of percentages of the cost of the chassis/vehicle for arriving at the amount of special road tax.
- 7.3** For the computation of the special road tax with effect from 31 March 2006, in respect of stage carriage (other than those plying exclusives within the municipal limits), the distance required to be covered by the service in a day and the seating capacity of the vehicle are also to be kept in view alongwith the prescribed percentage of the cost of the chassis.

Separate rates of tax have been prescribed for the stage carriages owned by the fleet owners.

- 7.4** The distance required to be covered by the service shall be distance and trips for which the permit has been granted or in case the distance or trips are not mentioned in the permit, the distance established by the time table issued by the Regional Transport Authority.
- 7.5** The special road tax, in respect of vehicle shall be payable in advance to the Taxation Officer by the registered owner of the vehicle, permit holder of the vehicle or any person having possession or control of Motor Vehicles or financier under whose control the vehicle has vested under the provisions of Motor Vehicles Act, 1988. The mode of payment and due dates for payment of tax have been prescribed in Rule 4 of the R.M.V.T. Rules, 1951.
- 7.6** For stage carriages, other than those plying exclusively within municipal limits of this State and those owned by a fleet owner, if the tax under section 4 and 4 B of the Act has been paid for the preceding eleven months and 'declaration' submitted for the twelfth month containing the details of this tax deposited, tax due for the 12th month shall be equal to one fourth of tax payable under section 4 B of the Act.
- 7.7** For stage carriages of this State, other than those plying within municipal limits and those owned by a fleet owner, if any route or a portion of route becomes non-motorable due to natural calamities or floods, tax under section 4 B of the Act shall be proportionately reduced to the extent the route has become non-motorable for the period which is declared as unmotorable by the Taxation Officer, provided that,

- (i) The owner shall apply along with a cash receipt of ₹ 50 within 3 days from such non-operation, which shall be decided by the taxation officer within 30 days.
- (ii) The period of non-operation shall be for a maximum period of 30 days in first instance. If the route continuous to be non-operational, a fresh application by the applicant and inspection by the taxation officer shall be made after each period of 30 days.
- (iii) If the route becomes operational during the currency of the certificate of non-operation the operator shall inform the taxation officer immediately and if he is found to be plying on any portion of the route without information to the taxation officer, then the tax payable shall be double the normal amount.
- (iv) Before issuing the certificate of non-operation, the Taxation Officer shall satisfy himself that the tax due under section 4 and 4 B has been paid.

(Rule 4 (E) of R.M.V.T. Rules, 1951)

PRESENTATION OF DECLARATION

- 7.8** 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, alongwith the receipt of payment of such tax in the prescribed manner.

(Section 8 of R.M.V. Act, 1951)

PENALTY ON BELATED PAYMENT OF TAX

- 7.9** If the owner fails to pay the tax within the prescribed period the defaulter shall be liable to pay penalty at the rates prescribed. However, the penalty in no case be more than double the amount of tax due.

(Section 6 of R.M.V.T. Act, 1951)

CHAPTER – 8

OFFENCES AND PENALTIES

MOTOR VEHICLES ACT

8.1 Amount payable in lieu of action under section 177 of the Act

- (a) Failure on the part of the owner of a Motor Vehicle in making application for renewal of registration under sub-section 8 of section 41 of the Motor Vehicles Act in the prescribed time, or
- (b) Failure on the part of the owner of a Motor Vehicle in making application for assignment of a new registration mark on removing of vehicle to another State under sub-section (1) of section 47 of the Act, within the prescribed time, or
- (c) Failure on the part of the owner of a vehicle in intimating the change of residence or a place of business under sub-section (1) of section 49 in the prescribed time, or
- (d) Failure on the part of the transferor or transferee to report the fact of transfer under sub-section (1) of section 50 of the Act within specified time or the person succeeding to the possession of the vehicle or purchasing vehicle in auction in making application for transfer of ownership is an offence punishable under section 177 of the Act. However, in lieu of action under the said section, the owner or transferor or transferee or the person concerned as the case may be, shall be liable to pay a sum of rupees twenty-five per calendar month or part thereof for the period of delay. But the amount so payable shall not exceed one hundred rupees in each case separately.

(Sections 41 (11), 47 (5), 49 (2), 50 (3) of M.V. Act, 1988 and Rule 4.17 of R.M.V. Rules, 1990)

COMPOSITION OF CERTAIN OFFENCES

- 8.2** Any offence whether committed before or after the commencement of the Act under section 177, section 178, section 179, section 180, section 181, section 182, sub-section (1) or sub-section (2) of section 183, section 184, section 186, section 189, section 191, section 192, section 194, section 196 or section 198 may either before or after the institution of the prosecution, be compounded by such officers or authorities and for such amount as the State Government in the official Gazette, specify in this behalf. Where an offence has been so compounded, the offender, if in custody, shall be discharged and no further proceedings shall be taken against him in respect of such offence.

In exercise of the powers conferred by sub-section (1) of section 200 of the Motor Vehicles Act, the Government of Rajasthan have, by notification dated 6.6.1994 authorised certain officials of the Transport and Police departments to compound offences committed under the Act, *ibid* for the amounts specified therein.

(Section 200 of M.V. Act, 1988)

RAJASTHAN MOTOR VEHICLES TAXATION ACT

- 8.3** Section 12 of the Rajasthan Motor Vehicles Taxation Act, 1951, provides for the composition of offences committed under the Act. Such an offence may at any time before conviction, be compounded by the authorised officer by accepting, by way of composition, a sum of money not exceeding such amount as may be prescribed together with the amount of tax, if any which may be due from the person committing the offence.

Further, Rule 32 of Rajasthan Motor Vehicles Taxation Rules, 1951 provides for compounding of offences committed under the Act *ibid*. According to this any person accused of an offence punishable under section 11 of the Act may on payment of tax, if any due from him, present an application for compounding the offence to the Taxation Officer or Motor Vehicles Inspector/Motor Vehicles Sub-Inspector (Notification dated 26.7.2001), who may by way of composition of offence accept such sum of money as may in his discretion be appropriate to the nature and gravity of the offence, provided that in no case such sum shall be less than fifty rupees, but such sum shall not exceed the annual tax payable for the Motor Vehicle concerned.

(Rule 32 of R.M.V.T. Rules, 1951)

PENALTIES

PAYMENT OF PENALTY FOR DEFAULT

- 8.4** Where the tax due in respect of a Motor Vehicle 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 five *per cent* per month of the amount 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.

(Section 6 of R.M.V.T. Act, 1951)

CHAPTER – 9

INTER-STATE VEHICLES

- 9.1** Sub-section (4), (5) and (6) of the section 88 of the Motor Vehicles Act, 1988, contemplate the execution of agreements between the States for regulation of inter-state traffic. Sub-section (9) of section 88 provides for grant of tourist permits for the purpose promoting tourism.

BILATERAL AGREEMENTS

- 9.2** In order to meet mutual requirements of inter-state passenger traffic, Rajasthan Government have entered in Reciprocal Agreements with the neighbouring States of Haryana, Madhya Pradesh, Gujrat, Uttar Pradesh, Delhi, Punjab, Himachal Pradesh, Uttarakhand and Maharashtra.

The permits issued under the above agreements are of two types:-

- (1) Countersigned permits
- (2) Temporary permits

COUNTERSIGNED PERMITS

- 9.3** An operator of the reciprocating State desirous of plying his vehicle in Rajasthan has to obtain a permit from home State and get it countersigned by the Transport Authority of Rajasthan or *vice-versa*. Such countersigned permits are granted upto a specified number or without restriction as mentioned in the agreement for different types of vehicles such as stage carriages, contract carriages, taxis and goods carriages.

TEMPORARY PERMITS

- 9.4** A Regional Transport Authority and the State Transport Authority may without following the procedure laid down in section 80, grant permits to be effective for a limited period which shall, not in any case exceed four months, to authorize the use of a transport vehicle temporarily-
- (a) for the conveyance of passengers on special occasions such as to and from fairs and religious gatherings, or
 - (b) for the purposes of seasonal business, or
 - (c) to meet a particular temporary need, or
 - (d) pending decision on an application for the renewal of a permit,
- and may attach to any such permit such condition as it may think fit:

Provided that a Regional Transport Authority or, as the case may be, State Transport Authority may, in the case of goods carriages, under the circumstances of an exceptional nature, and for reasons to be recorded on writing, grant a permit for a period exceeding four months but not exceeding one year.

(Section 87 of M.V. Act, 1988)

ALL INDIA TOURIST PERMIT

- 9.5** Under sub-section (9) of section 88 of the Motor Vehicles Act, 1988, for the purpose of promoting tourism, a State Transport Authority may grant permit in respect of tourist vehicles, valid for the whole of India, or in such contiguous States, not being less than three in number (including the home State) as may be specified in such permit in accordance with the choice indicated in the application and the provisions of section 73, 74, 80 to 86, clause (d) of sub-section (1) of section 87 and 89 of the Act *ibid* shall as far as may be apply in relation to such permits. An application for the grant of tourist permits may be made in the form prescribed by the Central Government, duly accompanied by the fee prescribed.

(Section 88 (9) of M.V. Act, 1988 and Rule 82 of C.M.V. Rules, 1989)

AUTHORISATION

- 9.6** The issue of a tourist permit will not authorise the owner to operate the vehicle unless an authorisation is obtained for the purpose. An authorisation for a tourist vehicle may be granted on payment of prescribed fee subject to payment of taxes or fees, if any levied by the concerned States. The period of validity of an authorisation shall not exceed one year at a time.

(Rule 83 of C.M.V. Rules, 1989)

RIGHT OF OPERATION

- 9.7** No tourist permit shall be deemed to confer the right of operation in any State not included in the authorisation issued for a tourist vehicle, nor it shall exempt the owner of a vehicle from payment of tax or fee, if any, leviable in any State.

(Rule 84 of C.M.V. Rules, 1989)

PENALTY FOR DELAY IN OBTAINING AUTHORISATION

- 9.8** If the authorisation is not obtained within the prescribed time, the permit holder is liable to pay ₹ 100 per month or part thereof for which the default continue in addition to fee in lieu of tax payable.

(Rule 5.15 (2) R.M.V. Rules, 1990)

NATIONAL PERMITS

- 9.9** Under sub-section (12) of section 88 of the Motor Vehicles Act, 1988, for the purpose of encouraging long distance inter-state road transport, national permits in respect of goods carriages may be granted in a State. The provisions of sections 69, 77, 79, 80, 81 to 86 and 89 shall apply in relation to the grant of national permits.

The Ministry of Road Transport and Highways implemented new national permit system on 7.05.2010 that consolidated fee ₹ 15,000 will be paid by the permit holder to operate throughout the country. This new National Permit System has been made effective from 8.5.2010 in accordance with CMV (amendment) Rules, 1989 notified on 7.05.2010. The electronic system for grant of National Permit has been developed in consultation with NIC and implemented w.e.f. 15.9.2010. Only electronic challans are accepted by State

Bank of India. The transport authorities verifies the content in the application and other requisites and collect ₹ 1,000 towards authorization fee. Out of consolidate fee ₹ 15,000 a share of ₹ 1,106 was fixed for Rajasthan State, which is remitted on monthly basis to Rajasthan through RBI, Nagpur. The Ministry of Road Transport and Highways enhanced the rate of consolidated fees (National Permit fees) from ₹ 15,000 to ₹ 16,500 per annum per vehicle w.e.f. 01.04.2012.

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RECORDS MAINTAINED IN THE OFFICES OF RTO/DTO

10.1 In this chapter the records and registers maintained in the office of the Regional Transport Officers/District Transport Officers are dealt with in brief.

(a) REGISTRATION REGISTER OF MOTOR VEHICLES

This register is a permanent record of the Motor Vehicles registered/assigned by a registering authority and contains all the particulars relating to a vehicle.

Any subsequent change in respect of a vehicle viz. Renewal of registration, issue of duplicate registration certificate, change of address, transfer of ownership, hire purchase agreement or its termination or cancellation of registration etc. are to be recorded in this register.

(b) REGISTRATION FOLDER

In this folder all the relevant documents in connection with the registration/assignment of a vehicle etc. are placed.

(c) TEMPORARY REGISTRATION REGISTER

This is a record of the temporary registration of the vehicles done in accordance with Rule 4.2 of the Rajasthan Motor Vehicles Rules, 1990.

(d) TAX LEDGER

This is a register wherein one folio is allotted to each vehicle and payment of tax (annual or quarterly as the case may be) is recorded in this ledger in the relevant columns on the basis of the challans or cash receipts produced in support of the payment of tax. Further, the payment of tax in respect of goods carriages, Stage Carriages and vehicles paying Lump sum tax are recorded in this ledger.

(e) TAX FOLDER

It contains copies of challans of tax paid and application for issue of tax token and the tax clearance certificates issued where necessary.

(f) REGISTER OF RECEIPT BOOKS

This is a record of the receipt, issue and balance of all receipt books received for use in a particular office.

(g) REGISTER OF TRADE CERTIFICATE

This register is maintained to keep a watch on the receipt of fee and tax in respect of trade certificates issued to dealers of the Motor Vehicles.

(h) REGISTER OF CERTIFICATE OF FITNESS

This register is maintained to keep a record of the particulars of certificate of fitness issued by the department in respect of transport vehicles and contains details of vehicle number, period of fitness certificate, fee paid and due date of next inspection of the vehicle. A note of issue of duplicate certificate if issued, is also made in this register.

(i) SURRENDER REGISTER

This register is maintained to keep a record of vehicles whose certificates of registration have been surrendered for getting relief from payment of tax. It contains the particulars of the vehicle, date of surrender, date of release of

registration certificate, position of tax paid etc. Entries in this register are to be made in a chronological order.

(j) LEARNERS, DRIVERS AND CONDUCTORS LICENCE REGISTERS

In these registers the details of learner's licence, driving licence and conductors licence issued are recorded (viz. Name of person, period of validity of licence, type of vehicle to be driven and fee paid etc.). Duplicate copy of the licence is issued on the basis of the above registers.

(k) DRIVERS AND CONDUCTORS BADGES REGISTER

The record of badges issued to the conductors and drivers of public service vehicles is kept in these registers. The physical balance has to be verified by the DTO from time to time.

(l) PERMIT REGISTERS

These registers are maintained separately for each type of permit i.e. permits to stage carriages, goods carriages, taxies, private service vehicles, contract carriages, National Permits, All India Tourist Permits and temporary permits etc.

(m) MINUTES OF RTA MEETINGS

The minutes of RTA meetings dealing with the issue of permits, cancellation/surrender of permits and other such matters as decided in the RTA meeting or through circulation notes are recorded in the minutes and compliance of the decision is watched.

(n) GENERAL INDEX REGISTER

This register is maintained to keep a record of passenger vehicles duly supported by the treasury receipts of the amount of monthly special road tax shown due. The particulars of the vehicle viz. its registration number, seating capacity and route on which plying are also recorded there in. This register enables the Taxation Officer to ascertain the deposit of the special road tax.

(o) DEMAND AND COLLECTION REGISTER

In this register the particulars of determination of tax finalised in respect of any passenger vehicle are recorded. The details regarding the tax-determined, penalty imposed, amount of tax already paid and the net amount due are recorded in the relevant columns. The subsequent payments against the determined tax are also noted in it. The outstanding balances of the previous years are taken over as 'red entries' in the register for the next year. Separate registers are opened for each financial year.

(p) REGISTER OF ATTACHMENT

In this register the details of the sanctions obtained from the competent authority for attachment and sale of an owner's movable property for recovery of outstanding tax dues are entered.

(q) TAX DETERMINATION FILES

This file is opened for each of the passenger vehicles. It contains (i) monthly returns supported with treasury challans for tax paid (ii) notices issued for

determination of tax, determination orders and demand notices issued (iii) details of recovery (iv) appeal and revision orders, if any (v) copy of permit, time table and registration certificate.

(r) CASH BOOK

It is maintained to record the receipt of cash by the cashier of the offices.

(s) RECEIPT BOOK– COUNTERFOILS

The counterfoils of the receipts issued to the Inspection Staff are received back in the office for record. In these cases the amount is deposited by the official concerned direct into the Bank and challans furnished to the office.

(t) REGISTER OF REFUND AND REFUND ORDER BOOKS

This register is maintained to keep a record of refunds allowed either in cash or by adjustment towards the tax payable for subsequent period. All refund orders issued from refund order book are to be chronologically recorded in the refund register.

(u) REGISTER OF CASES OF OFFENCES

This register is maintained to record the cases of offences by the operators under the Acts. It shows the offences, framed by the Inspecting staff, compounding of offences, amount collected for compounding and the cases where prosecutions have been launched in court for the disposal thereof.

(v) REGISTER OF INSTALMENTS

In cases where the owner or person having possession or control of the vehicle is unable to pay arrears in lump sum and requests for permission to pay it in instalments, the competent authority may grant permission to pay arrears by instalments. This is recorded in the Register of Instalments and the recovery of each instalment on the fixed date and that of interest at the end is watched through this Register.

(w) REVENUE COLLECTION REGISTER

This register is a chronological record of the receipts on account of Motor Vehicles tax, special road tax, fees, penalties and compounding money etc. It is posted on the basis of part-II of the challans received daily from the Treasury. At the end of the month the total as per postings in register is to be got verified from the Treasury and verification report thereof, indicating the amount, has to be sent to the Head of the Department in accordance with the detailed instructions issued by the department regarding the maintenance of the register.

(x) List of records to be audited by the Audit Party in the offices of Regional Transport officer/District Transport officer:–

- (i) Receipt Book- Cashier, Inspector, Tax Collection Centre, Sub-office etc.
- (ii) Challan- According to (i)
- (iii) R.C.R. Register- Relating to Cash and Bank
- (iv) Cash Book
- (v) Records relating to Registration of Motor Vehicles, R.A. Register and related folders
- (vi) Tax Ledger Register and General Index Register & Assessment files
- (vii) Registers of dealers/Trailors/Body Builders/Financiers
- (viii) File and Register of Licence Holder Driving Schools

- (ix) File regarding Authority letter issued to Pollution Control Centres
- (x) File and Register relating to refund and adjustment
- (xi) Panchanamas
- (xii) Folders of Non-transport vehicles
- (xiii) Trade certificate register
- (xiv) Folders of fitness certificates
- (xv) Temporary Permit Record
- (xvi) Registration Certificate Surrender Register
- (xvii) Permit Registers
- (xviii) Service Books
- (xix) Bills Registers
- (xx) Demand and Collection Register (DCR)
- (xxi) Registers of N.O.C. and Tax Clearance Certificates
- (xxii) File and Registers regarding recovery of instalments
- (xxiii) File and Registers regarding issue of licence to Drivers and Conductors.

CHAPTER – 11
PROCEDURE OF AUDIT

- 11.1** The audit of levy, assessment and collection of Motor Vehicles taxes/fees involves ensuring the followings:-
- (i) Whether the various types of fee leviable under the Motor Vehicles Act, 1988/Central Motor Vehicles Rules, 1989 have been correctly levied at the prescribed rates and action to levy penalty has been taken for contravention of the provisions of the Act/Rules. In cases where the various offences committed under the Motor Vehicles Act, 1988 have been compounded, it should be ensured that the composition money has been realised correctly in accordance with the provisions of notifications issued by the State Government in exercise of the powers conferred by section 200 of the Act.
 - (ii) Whether the Motor Vehicles tax or One Time Tax or L.S.T leviable under the Rajasthan Motor Vehicles Taxation Act, 1951, has been realised correctly from all registered owners in respect of all types of vehicles registered in the department. Action should also be taken to collect arrears with reference to the registration register and tax posting ledgers.
 - (iii) Whether special road tax in respect of stage carriages (other than those plying within city or municipal limits) has been levied/paid at the rates fixed by Government Notification on the basis of the distance required to be covered during the month as per the time table fixed or the distance required to be covered for the service in a day prescribed by the R.T.A.
 - (iv) Whether the special road tax in respect of vehicles other than those mentioned at (iii) has been levied/collected in accordance with the rates prescribed by the Government.

NATURE OF CHECKS

- 11.2** This would depend on the procedure of demand, its collection etc. and the arrangement for reconciliation of departmental figures of receipts with those of the treasury. In the case of Motor Vehicles Tax, the check would be more or less the same, in addition, it should be seen that the tax has been collected at the appropriate rates. In cases of test checked, it is to be seen that the cash received is supported by proper counterfoil of the receipts issued to the party and has been taken into cash book. It should also be seen that the entries in the R.C.R. have been properly certified by a responsible official and serial numbers of R.C.R. recorded in Part-II of the Treasury Challan. Checking of the system of reconciliation of departmental figures with that of treasury will bring out cases of issue of tax token on productions of fraudulent Treasury challans.
- 11.3** In the case of special road tax, the scope of audit will be similar to the audit of Motor Vehicles tax. Where the tax is paid on lump sum basis the amount

due is demanded, collected and promptly credited in the books.

- 11.4** For the facility of local audit parties a questionnaire has been drawn in **Appendix-I** of this manual. It covers some of the important points to be looked into during local audit and may not be taken as exhaustive.

QUANTUM OF AUDIT

- 11.5** The audit and nature of checks to be exercised in the course of Motor Vehicles Tax receipts and refunds are to be carried out to the extent prescribed by the Comptroller and Auditor General. The review by the Asstt. Audit Officer and Sr. Audit Officer/Audit Officer are to be carried out to the extent prescribed by the Accountant General.

DISTRIBUTION OF WORK BETWEEN THE MEMBERS OF AUDIT PARTY

- 11.6** The distribution of work between the members of Motor Vehicles Tax Audit Party is given in **Appendix-II**. However, in case where audit remains unsupervised the duties of the Inspecting Officer (A.O./Sr.A.O.) shall be performed by the A.A.O. incharge of the party.

PROPER DOCUMENTATION OF WORK DONE

- 11.7** It will be responsibility of the SAO/AO and/or Party incharge to ensure that proper documentation of the audit work conducted at auditable units is maintained for review by Headquarter Section/Group Officer.

It should, besides other important details as prescribed under MSO (Audit)/Compliance audit guidelines/Performance audit guidelines, definitely include details of sampling conducted w.r.t. total number of records created during the period of audit, number checked by the party and number of records where objections were seen.

Best International Practices of Audit approved by INTOSAI and ASOSAI

12.1 Internal Control

Components of Internal control and role and responsibilities of audit

12.1.1 Components of internal control

Internal control is designed to provide reasonable assurance that the entity's general objectives are being achieved. Therefore, clear objectives are prerequisite for an effective internal control process.

Internal control consists of five inter-related components i.e. control environment, risk-assessment, control activities, information and communication and monitoring.

The **control environment** is the foundation for the entire internal control system. It provides the discipline and structure as well as the climate which influences the overall quality of internal control. It has overall influences on how strategy and objectives are established, and control activities are structured.

Having set clear objectives and established an effective control environment, an **assessment of the risks** facing the entity as it seeks to achieve its objective provides the basis for developing an appropriate response to risk.

The major strategy for mitigating risk is through internal control activities. Corrective actions are necessary complement to **internal control activities** in order to achieve the objectives. Control activities and corrective actions should be value for money. Their cost should not exceed the benefit resulting from them (cost effectiveness).

Effective **information and communication** is vital for an entity to run and control its operations. Entity management needs access to relevant, reliable, timely communication related to internal as well as external events. Information is needed throughout the entity to achieve its objectives.

Finally, since internal control is a dynamic process that has to be adapted continuously to the risks and changes an organisation faces, **monitoring** of the internal control system is necessary to ensure that the internal control remains tuned to the changed objectives, environment, resources and risks.

These components define the recommended approach for internal control in government and provide a basis against which internal control can be evaluated. These components apply to all aspects of an organisation's operation.

12.1.2 Roles and Responsibilities

Everyone in an organisation has some responsibilities for internal control.

Managers are directly responsible for all activities of an organization, including the internal control system. Their responsibilities vary depending on their function in the organisation and the organisation's characteristic.

Internal auditors examine the effectiveness of internal control and recommend improvement, but they don't have primary responsibility for establishing or maintaining it.

Staff members contribute to internal control as well. Internal control is an explicit or implicit part of everyone's duties. All staff members play a role in effecting control and should be responsible for reporting problems of operations, non-compliance with the code of conduct or violation of policy.

External parties also play an important role in the internal control process. They may contribute in achieving the organisation's objectives, or may provide information useful to effect internal control. However, they are not responsible for the establishment or operation of the organisation's internal control system.

Supreme Audit Institutions (SAIs) encourage and support the establishment of effective internal control in the government. The assessment of internal control is essential to the SAI's compliance, financial and performance audit. SAIs should communicate their findings and recommendations to the departments.

External Auditors audit government departments. They and their professional bodies should provide advice and recommendations on internal control.

12.2 Fraud and corruption

Some of the most typical fraud and corruption categories identified by ASOSAI are as follows:

Bribery is the giving, receiving, offering or soliciting of any "thing of value" in order to influence a person in the performance of, or failure to perform, his/her duties.

False statements and false claims occur whenever a person knowingly and wilfully falsifies a material fact or makes a false or fictitious representation or files a false or fictitious claim that results in economic or financial loss to the person to whom the false representation has been made.

Embezzlement is the fraudulent conversion of personal property by a person in possession of that property where the possession was obtained pursuant to a trust relationship. Examples of means to conceal embezzlement are the use of kiting or lapping scheme.

Kiting occurs when a person withdraws cash from bank on cheques deposited by a person for which the cash has not yet been collected by the bank. To conceal the fraud, the person continuously writes cheques against non-existent account balances ("kites" cheques from bank to bank).

Lapping occurs when a person steals cash from payment of accounts receivable and continuously use cash from other payments receivable to conceal the initial theft.

Conflict of interest occurs when a person has an undisclosed economic or personal interest in a transaction that adversely affects that person's employer.

Phantom contractor is a non-existent company whose invoice is submitted for payment by a person involved in the purchase process.

Purchases for personal use: A person may purchase items included for personal use or may make excess purchases of items needed, some of which are then diverted to personal use.

Split purchases: Contracts are split into two or more segments to circumvent the procurement authority limitations, and thus to avoid competitive bidding. This may involve bribery from the contractor to a person of the other party.

Collusive bidding, price fixing or bid rigging: Groups of prospective contractors for a contract from an agreement or arrangement to eliminate or limit competition. This agreement may also involve bribery.

Progress payment fraud: The contractor requests progress payments based on falsified information submitted to the other party.

Over or under invoicing occurs when there is deliberate misstatement of the invoice value as compared with goods or services received or supplied.

Extortion is the use of authority to secure unlawful pecuniary gain or advantage.

Nepotism and favoritism: Unlawful use of public office to favour relatives and friends.

Loss of revenue on account of tax or duty evasion can include different situations where revenue due to the government is not received or paid.

Unfair recruitment favoritism exercised in the process of recruitment for unlawful gain.

Computer fraud is any fraudulent behavior connected with computerisation by which a person intends to gain a dishonest advantage. For instance, salami slicing is a computer fraud where fractions of interest calculations are transferred to a personal account.

12.3 Computer fraud

1. With the increased use of information technology in the function of entities and increased introduction of IT systems, the auditors need to understand that the perpetration of fraud and corruption and consequently detection of such instances become more complicated.

2. Computer fraud could involve the manipulation of a computer or computer data by whatever method in order to dishonestly obtain money, property or some other advantage of value or to cause loss.
3. The auditor has to be particularly aware of the audit trail, of the checks and balances of IT systems, of the levels of control and needs to also have a fair idea of how processing controls can be circumvented by the perpetrator of fraud and how data can be assessed and manipulated. It is particularly important for the auditor of the IT system to assess in his audit the level of security controls built in and if these are in tune with the sensitivity of data.
4. Audit evidencing in an IT environment is often more complex than traditional manual audit. In an IT environment not only it is necessary to understand the techniques of assessing system and data soundness but also necessary to establish means of collecting evidence. The standards of audit evidence collection have to be set in consonance with the legal framework and regulations in which the audit is carried out.
5. Since this is an emerging field of audit and is also undergoing rapid changes, the desirability of pooling of information on the IT audits conducted and techniques adopted may be considered.

12.4 Audit of Receipts

12.4.1 Audit of arrangements for detection/prevention of frauds and other irregularities

In the audit of receipts it would be necessary in the case of a department which is a receiver of public monies to ascertain whether arrangements are in place to ensure the prompt detection, investigation and prevention of irregularities, double refunds, fraudulent or forged refund vouchers or other loss of revenue through fraud, error or willful omission or negligence to levy or collect taxes or to make refunds. For instance, the department could be requested to undertake a comparison of a sample set of counterfoils of receipts with those available with the tax payers or other debtors, the results of comparative study being made available to Audit. Audit may also suggest any appropriate improvements in procedure.

12.4.2 Audit of effectiveness of rules and orders governing collection of receipts

Audit of receipts will be regulated mainly with reference to the statutory provisions as well as judicially interpreted cases or financial rules or orders applicable to the particular receipt involved.

If the test checks reveal any defects, lacuna or loopholes in the provisions, rules or orders, the department's attention should be drawn to the advisability of these being suitably amended.

12.4.3 Audit of periodicity of recoveries

When any financial rule or order applicable to the case prescribes the scale or periodicity of recoveries, it will be the duty of the audit to see as far as possible that there is no deviation therefrom without proper authority. When this check may be conducted by local inspections, the aim being to secure the due realisation of particular debts and as well as to ensure that the disregard of rules or defects in procedure are not such as to result in leakage of revenue.

12.4.4 Examination of outstanding dues

Audit should carefully review any outstanding dues and suggest to the departmental authorities any feasible means for their recovery. Whenever any dues appear to be irrecoverable, orders for their waiver and adjustment should be sought.

12.4.5 Audit of Internal Control

- (1) Ordinarily, audit will see that the internal procedures adequately secure, correct and do regular accounting of demand, collection and refund, so that no amounts due to government remain outstanding in its books without sufficient reasons and that the claims are pursued with due diligence and are not abandoned or reduced except with adequate justification and with proper authority.
- (2) To sum up the most important functions of Audit and the area of audit concern in relation to assessments and refunds is to satisfy itself, by such test checks as it may consider necessary, that the internal procedures adequately provide for and actually ensure:
 - (i) the collection and utilisation of data necessary for the computation of the demand or refund under law;
 - (ii) computation and realisation of various taxes, fees, royalty etc. are in accordance with the applicable tax laws;
 - (iii) prompt raising of demands on tax payers in the manner required by law;
 - (iv) regular accounting of demands, collections and refunds;
 - (v) correct accounting and allocation of collections and their credit to the consolidated fund;
 - (vi) that the relevant and requisite records are maintained;
 - (vii) proper arrangements are in place to safeguard against negligence or omission to levy or collect taxes or to authorise refunds;
 - (viii) adequate control and monitoring mechanisms have been devised to prevent loss or leakage of revenue;
 - (ix) that there has not been any loss or leakage of revenue on account of lacuna or loopholes in the rules framed for the purpose or on account of avoidable delays in the issue of the necessary notifications and orders;
 - (x) that the machinery for detection of cases of evasion is adequate;

- (xi) that double refunds, fraudulent or forged refund orders or other losses of revenue through fraud, default or errors are promptly brought to light and investigated;
- (xii) that claims of tax payers are pursued with due diligence and are not abandoned or reduced except with adequate justification and proper authority;
- (xiii) that cases pending in courts of law or before appellate authorities have been pursued adequately and appeals, whenever justified or considered necessary, have been filed within the period of limitation, and
- (xiv) that the estimates of revenue have been realised at the end of financial year.

Note: - In cases of shortfalls in the realisation of the estimates, audit should ascertain if this was attributable to negligence in collection or whether the original estimates themselves were erroneous or unreliable.

12.5 Cross verification

In the audit of assessments, the assessment files and returns themselves may not always reveal under-declaration of sales or income. In such cases, a unit based approach may not suffice and an inter-disciplinary approach may be called for. For example, in the case of checks of sales tax assessments of dealers who are also manufacturers, the data furnished in their returns could be verified with the corresponding data furnished by them in their Central Excise returns to see whether there are variations or discrepancies. Similar cross verification may also be possible with the income tax returns.

APPENDIX- I

(Refer Para No. 11.4)

Questionnaire containing important points to be looked into during Local Audit

(A) GENERAL

I VERIFICATION OF CREDITS

In respect of verification of credits in the tax ledgers of Motor Vehicles tax and Demand and Collection Register for special road tax and General Index Register, it should be ensured that:-

- (i) the challans have actually been accounted for in the treasury records.
- (ii) the amount as per noting in the tax ledger, Demand and Collection Register and General Index Register agree with the treasury records.
- (iii) the vehicle numbers are correct.
- (iv) there are no postings of the same challan against more than one vehicle in the concerning records.

II REVENUE COLLECTION REGISTER (R.C.R.)

- (i) Whether the R.C.R. has been posted daily from part-II of the challans obtained from the treasuries and the individual entries have been initialled by the writer of the R.C.R.?
- (ii) Whether the daily and progressive totals of the entries have been struck, whether these are correct and whether the totals were checked by the DTO/Accountant as the case may be and signed by them as such?
- (iii) Whether the entries made in the R.C.R. were test checked by RTO/DTO once in a month and whether the entries so checked have been initialled in token of such test check?
- (iv) Whether a general review has been conducted with a view to seeing that full particulars of vehicle are available in respect of all amounts taken in the total and that the same have not been shown simply to make the total agree with the treasury figures?

III REGISTER OF CASES (OFFENCES)

While checking the Register of cases with reference to the challans/*panchnamas* prepared by the Inspecting staff, it has to be seen that the amount of composition money, as prescribed by the Government by issue of notifications under section 200 of the Motor Vehicles Act, 1988, has been realised correctly while compounding the cases.

(B) MOTOR VEHICLES TAX

I ONLINE DATA

(a) LEARNER'S LICENCES

- (i) Whether an application in proper form accompanied by prescribed documents and fee has been submitted for issue or renewal thereof?
- (ii) Whether the licence has been issued for correct duration and entered in the register in proper serial order?
- (iii) Whether separate fee for issue of learner's licence of different types of vehicles has been charged, where licence has been issued for more than one type/class of vehicle?

(b) DRIVING LICENCE

- (i) Whether the prescribed fee for the test of competence to drive and for issue of a driving licence in form 6 or form 7 has been correctly realized?
- (ii) Whether the fresh fee for test of competence to drive has been paid where the applicant has once failed in the test?
- (iii) In case where an exemption from payment of fee for competence test has been allowed, it should accompanied by a prescribed certificate?
- (iv) Whether the driving licence has been renewed or duplicate licence has been issued on payment of prescribed fee?
- (v) Whether addition to the existing driving licence have been made after realisation of the prescribed fee?

II CONDUCTOR'S LICENCE

- (i) Whether the conductors licence was issued on receipt of proper application duly accompanied by prescribed fee and documents?
- (ii) Whether the renewal of a conductor's licence was made on realisation of proper fee?

III REGISTRATION OF VEHICLES

- (i) Whether an application in the prescribed form, duly filled in all particulars and accompanied by specified documents has been submitted by the owner?
- (ii) Whether the particulars recorded in the application form have been checked by the prescribed authority?
- (iii) Whether the application for registration is accompanied by prescribed fee?
- (iv) Whether the particulars relating to seating capacity, registered laden weight, unladen weight and the type of vehicle etc. have been recorded correctly in the registration records on the basis of the verification of proper authority and in accordance with the existing instructions?
- (v) In the case of vehicles covered by hire purchase agreements, the prescribed fee has been realised for noting of hire purchase agreement or for its deletion as the case may be?
- (vi) Whether the subsequent processes such as renewal of certificate of registration, assignment of new registration mark, issue of duplicate certificate of registration, transfer of ownership, change of address etc. are carried out only after realisation of prescribed fee?
- (vii) The particulars relating to seating capacity, RLW/ULW, make, model etc. in respect of assigned vehicles is correctly recorded in accordance with the details of original registration certificate and change, if any, is supported by the report of an authorised officer?
- (viii) Whether alteration in the Motor Vehicles have been done in accordance with the provision of the M.V. Act, 1988 and after obtaining approval or deemed approval and on payment of prescribed fees?
- (ix) In the case of temporary registration the same is done for prescribed period on realisation of due fee.
- (x) In the case of new vehicles, whether the dealers of the area who gave sale letters in respect of such vehicles held valid trade certificate in respect of the vehicles sold by them.

IV CERTIFICATE OF FITNESS

- (i) Whether the applicant has deposited the fee prescribed for the grant or renewal of certificate of fitness as applicable to the class of vehicle?
- (ii) Whether penalty due as per rules has been recovered for delay?
- (iii) In cases where fitness was refused due to defects etc. whether the fee prescribed for subsequent inspection has been recovered?
- (iv) Duplicate copy of certificate of fitness has been issued on payment of prescribed fee.

V TRADE CERTIFICATES

- (i) Whether separate trade certificates have been issued for each class of vehicle after ensuring payment of prescribed fee for each such class depending on the number of vehicles involved?
- (ii) Whether the Trade certificate issued or renewed on realisation of due fee?
- (iii) Whether the dealers/manufacturers have paid the tax as prescribed under the Rajasthan Motor Vehicles Taxation Act, 1951?

VI PERMIT REGISTERS AND PERMITS

- (i) Whether the procedure prescribed in chapter V of the Motor Vehicles Act, 1988 and the relevant clauses of Chapter 5 of the Rajasthan Motor Vehicles Rules, 1990 has been followed in dealing with the applications and while issuing permits?
- (ii) Whether the classification of the permit as to stage carriage, contract carriage, private service vehicle etc. is correct keeping in view the information furnished by the applicant?
- (iii) Whether the prescribed fee for application for grant/renewal/countersignature of permit and the fee for the grant, renewal or countersignature of a permit as the case may be, has been correctly recovered depending upon the classification of a permit?
- (iv) Whether the transfer of permit in the circumstances mentioned in section 82 of the Motor Vehicles Act, 1988 and Rule 5.36 of the Rajasthan Motor Vehicles Rules, 1990 has been allowed after charging the fee prescribed under Rule 5.87 of the Rules *ibid*?
- (v) Whether in case of temporary permits issued in respect of Motor Vehicles registered in the State and intended for conveyance of passengers in special or temporary circumstances, permit fee leviable at the time of issue of permit has been recovered along with the special road tax at the prescribed rates?

VII SURRENDER REGISTER

- (i) Whether the vehicle which have been shown under surrender as per the surrender register, are duly supported by application in proper form and the certificate of registration or if the certificate of registration has been seized or deposited in the court of law, the owner has filed the receipt obtained by him in lieu of the certificate of registration.
- (ii) Whether the entries in the surrender register have been made in chronological order and there are no interpolation of entries to give undue benefit to any owner. Some of the entries made in the register may be test checked to ensure that the documents were actually surrendered.

- (iii) It should be ensured that by seeing the relevant records of checking of vehicles that the vehicles were not found plying, during the period of surrender. If found plying tax for the entire period of surrender has been recovered.

VIII TAX LEDGER

- (i) Whether the seating capacity, registered laden weight, unladen weight, cost of the chassis/vehicle etc. have been correctly entered in the relevant folios of ledgers with reference to the Registration Register and the Motor Vehicles Tax/Special Road Tax has been levied/recovered at the appropriate rates?
- (ii) Whether the tax has been levied from the date of purchase/registration of vehicle as entered in the Registration Register?
- (iii) In the case of first liability to tax, whether the tax for the full month has been paid and not for broken period.
- (iv) In the case of non-transport vehicles subject to one time tax, whether the one time tax at the prescribed rates applicable to the type of vehicles has been correctly recovered within the prescribed time.
- (v) Whether the cost of the vehicle or of the chassis has been arrived as prescribed in Rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951 and the amount of tax has been arrived at accordingly?
- (vi) In the case of vehicle in respect of which the tax is to be computed on number of seats, whether the seats of driver and conductor have been included in the total number of seats for the calculation of Motor Vehicles Tax. The seats of driver and conductor are to be excluded only for the calculation of special road tax, if mentioned specifically.
- (vii) Whether the tax has been deposited by the owner within the time allowed under the Act/Rules and in case of delay the penalty as leviable under section 6 (2) of the Taxation Act has been realized?
- (viii) In cases, where exemption from tax has been allowed, whether the cases have been scrutinised to see that the exemption is correct, or the tax is not paid because of the vehicle not being used as per provisions of Rule 25 of the R.M.V.T. Rules, 1951, whether the vehicle was under surrender. The fact should be verified with reference to the surrender register.
- (ix) Whether the surcharge under section 4, 4B and 4C of the Act has correctly been levied and realised in all cases?
- (x) Whether the entries relating to tax paid at a place other than the place of registration of the vehicle have been verified with reference to the copy of the treasury challan and report and appendix received from the concerned Taxation Officer?
- (xi) Whether in the case of entries of alterations in the seating capacity, RLW/ULW etc. appearing in the tax ledger, it has been ensured that the alterations are authorised and additional tax, if any, payable due to such alteration is received?
- (xii) Where the tax for one or more year has not been posted, has it been ensured that the progressive totals of arrears of tax at the end of each year have been worked out?

- (xiii) Whether notices under Rule 8, 23 and 33 of the R.M.V.T. Rules, 1951 to defaulting owners/defaulters/dealers/manufacturers for payment of tax not paid were issued?
- (xiv) In case of non-response to notices under Rule 23, whether action as per sub-rule (2) of Rule 23/Rule 33A of R.M.V.T. Rules was taken.

IX REFUND/ADJUSTMENT OF TAX

- (i) Whether the application in the prescribed form has been made for refund or adjustment of tax (other than one time tax and lump sum tax) within six months from the date of depositing the amount or from the date of the service of final orders passed in appeal?
- (ii) Whether the claim for refund is accompanied by the receipt in original or a certified copy thereof of the tax paid on the vehicle?
- (iii) Whether the claim for refund/adjustment is supported by proof of vehicle having remained unused for a continuous period of not less than three months/cancellation of registration certificate/excess payment of tax etc.?
- (iv) Whether the refund/adjustment is allowed only in respect of excess tax paid for complete calendar month (not for part thereof) and at 1/12 of the annual or 1/3 of the quarterly rate of tax?
- (v) Whether the Register of refund and adjustment has been maintained properly and every amount for which refund order has been issued or the amount for which adjustment has been ordered has been entered in the said register?
- (vi) Where refund is for non-use due to surrender of R.C. it may be ensured that no proof of plying for the period of non-use is on record?
- (vii) In cases of claims for refund of the deposited one time tax or lump sum tax, it should be ensured that the application in the prescribed form was made to the concerned Taxation Officer within three months from the date on which the vehicle has been taken out of the State or has completely destroyed or has been converted into Transport Vehicle from Non-transport Vehicle within five years from the date of its registration. Delay, if any, in the submission of the application should be condoned by the Transport Commissioner by grant of extension.
- (viii) Whether the Taxation Officer has satisfied that the owner or person in possession of vehicle has paid one time tax/lump sum tax and has taken the vehicle out of the State or the vehicle has been destroyed?

(C) SPECIAL ROAD TAX

I TAX DETERMINATION RECORDS

While checking the tax determination files/records of special road tax in case of stage carriages (other than those plying within municipal limits), it has to be ensured as to:-

- (i) Whether the distance required to be covered during the month (or in a day) has been correctly worked out with reference to the timetable and the distance of the route?

- (ii) Whether on the basis of the distance required to be covered, the monthly special road tax has been correctly calculated at the rates/percentage of the cost of vehicle applicable for the respective routes?
- (iii) Whether the benefit allowed for the non-plying of the vehicle, the period of such non-use has been correctly worked out with reference to the application of the owner and the orders passed by the Taxation Officer after proper inquiry in accordance with the prescribed procedure?
- (iv) Whether there is any evidence on the records (e.g. Challans) to show that the vehicle was found plying during the period of deposit of permit or surrender of registration certificate? If so, the tax for the entire period of deposit/surrender has been levied?
- (v) Whether penalty for delay in payment of due tax has been imposed correctly and no undue benefit is allowed if the tax is not paid on due dates?
- (vi) Whether the credits allowed to tax paid are duly supported by copies of the challans and the entries in Revenue Collection Register?

STAGE CARRIAGES PLYING WITHIN MUNICIPAL OR CITY LIMITS

It should be seen as to:-

- (i) Whether the special road tax has been paid correctly in accordance with the prescribed rates?
- (ii) Whether such buses were plying strictly within the municipal or city limits. If they were plying to a point beyond the above limits, then special road tax should be paid on the basis of the rates applicable to the stage carriages other than those plying within municipal or city limits?

FOUR WHEELED CONTRACT CARRIAGES, GOODS CARRIAGES, PRIVATE SERVICE VEHICLES AND OTHERS

It should be ensured as to:-

- (i) Whether the special road tax in respect of the above-mentioned categories of the vehicle has been paid correctly at the rates prescribed from time to time?
- (ii) Whether the penalty has been received if the tax is not paid within the time allowed?

II DEMAND AND COLLECTION REGISTER

It should be seen:-

- (i) Whether the vehicle-wise balances outstanding as per the Register of the previous year have been correctly brought over to new register in red ink entries?
- (ii) Whether proper action for the recovery of the demands raised during the year as well as outstanding demands of the previous years has been taken?
- (iii) Whether interest due in cases of belated payment of demands has been recovered in accordance with the provisions of the rules?
- (iv) Whether all cases of arrears of demands above ₹ 1,000 have been scrutinised in detail and suitably commented upon highlighting the non-submission of returns/declarations, non payments of monthly special road tax, delay in taking action for recovery of the demands raised, present position of the vehicles and chances of recovery.

III INSTALMENT REGISTER

It should be seen:-

- (i) Whether the required security bond has been obtained along with two sureties as required under Rule 33 (5) of the R.M.V.T. Rules?
- (ii) Whether the due instalments for payment of tax have been paid on due dates. If not, whether action to recover the full amount of arrears along with interest due was taken?
- (iii) Whether interest has been recovered in cases where all instalments of demands have been paid?

IV GENERTAL INDEX REGISTER

It should be seen:-

- (i) Whether the particulars of the vehicles e.g. registration numbers of the vehicles, their seating capacity, value, time table etc. have been correctly entered in the register?
- (ii) Whether the vehicle entered in the previous year's register have been brought over on the new register?
- (iii) Whether entries in respect of tax deposited are supported by the original challan and R.C.R. numbers?
- (iv) Whether all vehicles entered in the register are paying monthly tax regularly and where such tax is not paid due action for recovery of tax has been taken?

APPENDIX– II
(Refer Para No. 11.6)

DISTRIBUTION OF WORK BETWEEN THE MEMBERS OF MOTOR VEHICLES TAX AUDIT PARTY

1. INSPECTING OFFICER (A.O./Sr. A.O.)

- (i) Review of outstanding paras of previous inspection reports and preparation of Review sheets thereof.
- (ii) Review of Internal Audit Reports.
- (iii) Drafting of current inspection report and discussion thereof with the head of the office concerned.
- (iv) Supervision of the Audit conducted by the party and general review of the records checked by A.A.O. of the party.

2. ASSISTANT AUDIT OFFICER

- (i) Checking of Registration records of Motor Vehicles.
- (ii) Checking of tax ledgers of Motor Vehicles including exemption cases.
- (iii) Review of records of surrender of Registration certificates.
- (iv) Checking of Trade certificate record.
- (v) Checking of Motor Driving Schools record.
- (vi) Checking of Files and folder of Non-transport vehicles.
- (vii) Review of offence cases with *panchnama* diaries.
- (viii) Review of Inspectors receipt books.
- (ix) Review of refunds and adjustment cases.
- (x) Review of records of fitness certificates.
- (xi) Checking of permit records.
- (xii) Index sheet point, if any.
- (xiii) Review of seized vehicles record.
- (xiv) Review of Revenue Collection Register.
- (xv) Review of Register of pending challans/Panchanamas.
- (xvi) Review of Sub-office record.
- (xvii) Review of licence record.
- (xviii) Checking of determination/computation cases of special road tax of stage carriage with reference to their files and General Index Register.
- (xix) Review of Demand and Collection Register.
- (xx) Review of tax records of contract carriage vehicles (All Rajasthan Contract Carriages Permit/All India Tourist Permit), Stage Carriage, Lok Parivahan, Rural/other route/City Permit.

- (xxi) Review of FVC bills, Service Books, Personal files, Cash book, Service Postage Stamps Registers, D.D. Register, Vehicle log book and other record related to expenditure.

3. AUDITOR/Sr. AUDITOR

- (i) Detailed audit for the selected month with reference to cashbook, receipt books, R.C.R. and preparation of list of remittances & withdrawals and verification thereof from treasury records (under supervision of the A.A.O. of the party).
- (ii) Checking of totals of the selected month of the Revenue Collection register.
- (iii) Verification of compliance of previous test audit notes and drafting of current T.A.N.
- (iv) Checking of Office/Inspector receipt books with stock register and preparation of Inspector-wise list.
- (v) Review of FVC bills, Service Books, Personal files, Cash book, Service Postage Stamps Register, D.D. Register, Vehicle log book and other record related to expenditure.
- (vi) Preparation of list of S.R.T. determination cases.
- (vii) Checking of totals of S.R.T. determination cases and checking of credits given with reference to challans placed in the file.
- (viii) Checking of records of learner's licence.
- (ix) Checking of driving licence and conductors licence records.
- (x) Any other work assigned by incharge of the party.

APPENDIX-III

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IMPORTANT NOTIFICATIONS AND ORDERS

क्र. स.	विषय	अधिसूचना संख्या दिनांक	पेज नम्बर
1	अपरिवहन वाहनों पर एक वारीय कर की दर (OTT)	F6 (179)Pari/Tax/ Hqrs /95/1R Dt. 14.07.14 Amended by Notification No. F6 (179)pari/Tax/ Hqrs/95/1S Dt. 09.03.2015 No. F6 (179)pari/Tax/ Hqrs/ 95/1T Dt. 16.07.2015 No. F6 (179)pari/Tax/ Hqrs/95/1U Dt. 08.03.2016 No. F6 (179)pari/Tax/ Hqrs/95/1V Dt. 08.03.2017	71-73
2	विभिन्न प्रकार के परिवहन यानों पर पथकर (राज्य में पंजीकृत या अन्य राज्य में पंजीकृत राज्य का परमिट हो तथा अन्य परिवहन यान) (RT)	F6 (179) Tax/ Hqrs /95/3H Dt. 01.03.02 Amended by Notification No. F6 (179) pari/Tax/ Hqrs/95/3 I Dt. 04.10.2002 No. F6 (179) pari/Tax/ Hqrs/95/3 J Dt. 01.07.2003 No. F6 (179) pari/Tax/ Hqrs/95/3 K Dt. 01.10.2005 No. F6 (179)pari/Tax/ Hqrs/95/3 L-166 Dt.09.03.07 No. F6 (179)pari/Tax/ Hqrs/95/3M Dt.08.03.2016 No. F6 (179)pari/Tax/ Hqrs/95/3N Dt.08.03.2017	74-75
3	विभिन्न प्रकार के अन्य राज्यों के परिवहन यान जो अस्थाई परमिट पर चले, कन्स्ट्रक्शन इक्विपमेन्ट व्हीकल, चैसिस व नये वाहन जो राज्य से होकर गुजरे पर पथकर (RT)	F6(252)Pari/Tax/Hqrs/05/4G-163Dt. 09.03.07	76-77
4	व्यवसाय प्रमाण पत्र के प्राधिकार के अधिन वाहन निर्माताओं/डीलरों (वित्त पोषक व बाड़ी बिल्डरों) के आधिपत्य में रखे वाहनों पर कर (RT)	F6(179)Pari/Tax/ Hqrs /95/5BDt. 31.03.2000 F6(179)Pari/Tax/ Hqrs /95/5CDt. 08.03.2017	78
5	फ्लीट ओनर के अलावा राज्य की मंजिली यानों पर विशेष पथकर (SRT)	F6(257)Pari/Tax/ Hqrs /11/6-S Dt.14.09.15	79-80
6	फ्लीट ओनर के मंजिली यानों पर विशेषकर पथकर (SRT)	F6(215)Pari/Tax/ Hqrs /06/7E Dt. 11.06.08	81
7	नगरीय सीमा में संचालित मंजिली वाहनों पर विशेष पथकर (SRT)	F6(179)Pari/Tax/ Hqrs /95/8B Dt. 04.09.2000	82
8	राजस्थान राज्य की भार वाहनों पर विशेष पथकर (SRT)	F6(262)Pari/Tax/ Hqrs /07/9 F-167Dt.09.03.07 F6(262)Pari/Tax/ Hqrs /07/9 G Dt. 08.03.16	83
9	राज्य में अस्थाई अनुज्ञा पत्रों पर संचालित अन्य राज्यों के परिवहन यानों पर विशेष पथकर (SRT)	F6(179)Pari/Tax/ Hqrs /95/10 Dt. 31.03.97 Amended by Notification No. F6 (179) pari/Tax/ Hqrs/95/10 A Dt. 24.04.1997 No. F6 (179) pari/Tax/ Hqrs/95/10 B Dt. 30.04.1997 No. F6 (179) pari/Tax/ Hqrs/95/10 C Dt. 22.07.1999 No. F6 (179) pari/Tax/ Hqrs/95/10 D Dt. 29.11.2004 No. F6 (179) pari/Tax/ Hqrs/95/10 E Dt. 19.02.2005 No. F6 (179) pari/Tax/ Hqrs/95/10 F Dt. 24.03.2005	84
10	राज्य में अस्थाई व स्थाई संविदा अनुज्ञा पत्रों व भाड़े व पारितोषिक पर संचालित राजस्थान राज्य के वाहनों पर विशेष पथकर (पर्यटन परमितों से भिन्न) (SRT)	F6(179)Pari/Tax/ Hqrs /95/11K, Dt. 31.03.06 Amended by Notification No. F6 (179) pari/Tax/ Hqrs/95/11 L Dt. 01.08.2007 No. F6 (179)Trans/Tax/Hq/13/11M Dt. 06.03.2013 No. F6 (179)Trans/Tax/Hq/95/11N Dt. 08.03.2016	85-87

11	अन्तर्राज्यीय मार्गों पर संचालित अन्य राज्यों की मंजिली यानों पर विशेष पथकर (SRT)	F6(219)Pari/Tax/ Hqrs /97/12D, Dt. 24.11.10	88
12	निजी सेवा यानों पर विशेष पथकर (SRT)	F6(179)Pari/Tax/ Hqrs /95/13A Dt. 31.03.2000	89
13	पारस्परिक समझौते के अन्तर्गत जारी अनुज्ञा पत्रों (काउन्टर सिग्नेचर परमिट) पर संचालित अन्य राज्यों के भार वाहनों पर विशेष पथकर (SRT)	F6(179)Pari/Tax/ Hqrs /95/14 Dt. 31.03.1997	90
14	बिना पारस्परिक समझौते के अन्तर्राज्यीय मार्गों पर संचालित अन्य राज्यों के यात्री परिवहन वाहनों पर कर (RT)	F6(179)Pari/Tax/ Hqrs /95/15 Dt. 31.03.1997	91
15	मोटर वाहन अधिनियम 1988 की धारा 88 (9) के अन्तर्गत जारी अनुज्ञा-पत्रों पर संचालित अन्य राज्यों की परिवहन यानों पर कर (RT & SRT)	F6(179)Pari/Tax/ Hqrs /95/16C Dt. 24.03.2005 Amended by Notification No. F6 (259) pari/Tax/ Hqrs/99/16 D Dt. 14.06.2007	92
16	तिपहिया यात्री परिवहन यानों (बैठक 5 in all तक) पर एक बारीय कर (OTT)	F6(179)Pari/Tax/ Hqrs /2005/19 B Dt. 16.02.2006 Amended by Notification No.F6(252)pari/Tax/ Hqrs/ 05/19 C-164 Dt. 09.03.2007	93
17	उपनगरीय मार्गों पर चलने वाली मंजिली गाड़ियों पर विशेष पथकर (SRT)	F6(272)Pari/Tax/ Hqrs /2004/20C Dt.31.01.2007	94
18	ग्रामीण मार्गों पर चलने वाली मंजिली गाड़ियों पर विशेष पथकर (SRT)	F6(261)Pari/Tax/ Hqrs /2004/21 Dt. 22.09.04	95
19	परिवहन यानों पर एक मुश्त कर की दर (LST)	F6(179)Pari/Tax/ Hqrs /95/22C Dt. 14.07.2014 F6(179)Pari/Tax/ Hqrs /95/22D Dt. 08.03.2016 F6(179)Pari/Tax/ Hqrs /95/22E Dt. 08.03.2017 F6(179)Pari/Tax/ Hqrs /95/37521 Dt. 12.06.17	96-98
20	परिवहन यानों पर एक बारीय पथकर की दर (RT-OTT)	F6(179)Pari/Tax/ Hqrs /95/23 Dt. 16.02.2006	99
21	विभिन्न श्रेणी के वाहनों पर ग्रीन टैक्स की दर (GT)	F6(179)Pari/Tax/ Hqrs /09/24E Dt. 11.10.2017	100-101
22	टयूरिस्ट परमिट पर संचालित राज्य के वाहनों पर विशेष पथकर की दर (SRT)	F6(179)Pari/Tax/ Hqrs /95/25 Dt. 31.03.2006 Amended by Notification No.F6(179)pari/Tax/ Hqrs/ 95/25 A Dt. 09.03.2010 No.F6(179)pari/Tax/ Hqrs/ 95/25 B Dt. 30.03.2010 No.F6(179)pari/Tax/ Hqrs/ 95/25 C Dt. 08.03.2016	102-103
23	विभिन्न श्रेणी के वाहनों के कर पर सरचार्ज की दर (Surcharge)	No.F6(179)Trans/Tax/ Hq/26A Dt. 11.10.2017	104

24	तीन पहिया भार वाहन, तीन हजार किग्रा तक के चार पहिया भार वाहन, 5 बैठक क्षमता तक के तीन पहिया यात्री वाहन एकमुश्त कर अनिवार्य	No.F6(255)/Pari/Tax/ Hq/ 05-161 Dt. 09.03.2007	105
25	दिनांक 01.08.2014 के पश्चात पंजीकृत 3000 किग्रा से 7500 किग्रा GBW तक के भार वाहन, 7 बैठक क्षमता तक मोटर कैब, 8 से 13 बैठक क्षमता की मेक्सी कैब पर एकमुश्त कर अनिवार्य।	No.F6(179)/Pari/Tax/ Hqrs/ 95/2 Dt. 14.07.2014	106
26	दिनांक 01.04.2007 के पश्चात पंजीकृत 3000 किग्रा से 7500 किग्रा GBW तक के भार वाहन, 7 बैठक क्षमता तक मोटर कैब, 8 से 13 बैठक क्षमता की मेक्सी कैब पर एकमुश्त कर अनिवार्य।	No.F6(179)/Pari/Tax/ Hqrs/ 95/3 Dt. 09.03.2015	107
27	दिनांक 01.04.2007 के पश्चात पंजीकृत 7500 किग्रा से 12000 किग्रा GBW तक के भार वाहन व 13 बैठक क्षमता तक निजी सेवा वाहन पर एकमुश्त कर अनिवार्य।	No.F6(179)/Pari/Tax/ Hqrs/ 95/27A Dt. 08.03.16	108
28	भार वाहन 3000 किग्रा से अधिक व 16500 किग्रा तक, 22 बैठक क्षमता तक के सभी श्रेणी के कान्ट्रेक्ट कैरिज, सभी श्रेणी के 22 बैठक क्षमता तक के वाहन व 22 बैठक क्षमता तक के निजी सेवा वाहनों पर एकमुश्त कर अनिवार्य।	No.F6(179)/Pari/Tax/ Hqrs/ 95/2 Dt. 08.03.17	109
29	नये स्टेज कैरिज वाहन 09.03.11 के बाद खरीद कर 31.03.13 तक पंजीकृत व ग्रामीण व अन्य रूट पर चले तो विशेष पथकर में 2 वर्ष की छूट।	No.F6(179)/ Trans/Tax/ Hq/ 09/Pt II-2 Dt. 09.03.11	110
30	नये स्टेज कैरिज वाहन 09.03.11 के बाद खरीद कर 31.03.13 तक पंजीकृत व ग्रामीण व अन्य रूट पर चले तो विशेष पथकर में 3 वर्ष की छूट।	No.F6(179)/Trans/Tax/ Hq/ 13 Dt. 06.03.13	111
31	नये स्टेज कैरिज वाहन 01.04.13 के बाद खरीद कर 25.03.14 तक पंजीकृत व ग्रामीण व अन्य रूट पर चले तो विशेष पथकर में 3 वर्ष की छूट।	No.F6(179)/Trans/Tax/ Hq/ 13 Dt. 06.03.13	112
32	3 लाख तक के वाहनों पर सरचार्ज में छूट	No.F6(179)/Trans/Tax/ Hqrs/ 09 Pt-II-3 Dt. 09.03.11	113
33	ए.सी./ हिटर फिटेड, 30 इन ऑल से अधिक के वाहन पर 50 प्रतिशत एसआरटी छूट 3 वर्ष तक (20-02-04 से 31-03-05 तक पंजीयन होने पर)	No.F6(262)/Pari/Tax/ Hq/ 2001 Dt. 20.02.04	114
34	ए.सी./ हिटर फिटेड, 30 इन ऑल से अधिक के वाहन पर 50 प्रतिशत एसआरटी छूट 3 वर्ष तक (01-04-05 से 31-03-06 तक पंजीयन होने पर)	No.F6(179)/Pari/Tax/ Hq/ 2005 Dt. 24.03.05	115
35	ए.सी. कैम्पर वेन, ए.सी. यात्री यान, 30 इन ऑल से अधिक हो व टूरिस्ट ट्रान्सपोर्ट ऑपरेटर के नाम पंजीकृत पर विशेष पथकर में 50 प्रतिशत छूट।	No.F6(248)/Pari/Tax/ Hq/ 2006 Dt. 01.01.08	116
36	ए.सी.यात्री यान, स्लीपर के अतिरिक्त 30 इन ऑल से अधिक हो व टूरिस्ट ट्रान्सपोर्ट ऑपरेटर के नाम पंजीकृत RATO & IATO से मान्यता प्राप्त हो, विशेष पथकर में 50 प्रतिशत छूट।	No.F6(179)/Trans/Tax/ Hqrs/ 95/5 Dt. 09.03.15	117
37	ए.सी.यात्री यान, स्लीपर के अतिरिक्त 12 इन ऑल से अधिक हो व टूरिस्ट ट्रान्सपोर्ट ऑपरेटर के नाम पंजीकृत RATO & IATO से मान्यता प्राप्त हो, विशेष पथकर में 50 प्रतिशत छूट।	No.F6(266)/Pari/Tax/ Hqrs/ 2006/8366-79 Dt. 15.05.2015	118
38	ए.सी.यात्री यान, स्लीपर के अतिरिक्त 12 इन ऑल से अधिक हो व टूरिस्ट ट्रान्सपोर्ट ऑपरेटर के नाम पंजीकृत RATO & IATO से मान्यता प्राप्त हो तो अधिकतम 12500/-रुपये SRT देय होगी। उसके अतिरिक्त SRT छूट।	No.F6(179)/Pari/Tax/ Hqrs/ 95/27B Dt. 08.03.16	119

39	शैक्षणिक संस्थाओं के वाहनों को छूट (दिनांक 21.07.93 से 07.03.2017)	(S.O.73) प.6 (96) कर/शैक्षणिक /89 दिनांक 21.7.1993	120
40	शैक्षणिक संस्थाओं के वाहनों को छूट वापस ली गई	No.F6(179)/Pari/Tax/ Hqrs/ 95/3 Dt. 08.03.17	121
40ए	10 सीट तक के शैक्षणिक संस्थाओं के नाम पंजीकृत वाहनों को कर छूट देने की अधिसूचना, वापस लेने पर इस प्रकार के वाहनसे कर वसूली का स्पष्टीकरण	No.F6(262)/Pari/Tax/hqrs/07/ 36467 Dt. 26.05.17	122
41	मोटर ड्राइविंग स्कूल के नाम पंजीकृत गैर परिवहन यान जिनका उपयोग परिवहन यान की तरह किया गया हो को 31.03.05 तक पथकर व विशेष पथकर की छूट	F6 (96) Pari/Tax/Hq/III/2001 Dt. 18.03.2005	123
42	मोटर ड्राइविंग स्कूल वाहनों को विशेष पथकर (SRT) में छूट	F6 (179) Trans/Tax/Hq/13 Dt. 06.03.2013	124
43	विद्युत बैटरी द्वारा संचालित यानों को कर छूट	प 6 (96) परि/करमुक्त/मु./97/पार्ट-III दि 24.01.2000	125
44	विद्युत बैटरी से चलने वालों वाहनों को ग्रीन टैक्स में छूट	F6 (179) Pari/Tax/Hqrs/95/27C Dt. 08.03.16	126
45	वाहन निर्माता द्वारा मूल रूप से निर्मित ऐसे वाहन जिनमें ईंधन के रूप में LPG, CNG, Solar Energy का प्रयोग हो विशेष पथकर में दये कर की 50 प्रतिशत राशि का परिहार	प.6 (179) परि/कर/मु. दिनांक 24.03.2005	127
46	राष्ट्रीय राजधानी क्षेत्र में संविदा परमिट ऑटोरिक्षा एवं मोटर केब वाहनों पर कर छूट	एफ 6 (208)/परि/कर/मु./08 दि. 02.12.2008	128
47	द्विव्यांगो द्वारा उपयोग वाले रेट्रोफिटेट/ एडोप्टेड वाहन, कीमत 8 लाख से अधिक न हो O.T.T. छूट	F6 (179) Trans/Tax/Hqr/95/4 Dt. 09.03.2015	129
48	दिव्यांगो वाले Invalid Carriages वाहनों को कर छूट	प.11 (11) गृह/7/75 दिनांक 04.10.76	130
49	देवनारायण छात्र स्कूटी योजना, अनुसूचित जनजाति छात्र स्कूटी योजना, मेधावी छात्र प्रोत्साहन योजना में फ्री वितरित स्कूटी को रजिस्ट्रेशन फीस से छूट	F6 (179) Pari/Tax/Hqrs/95/27 E Dt. 08.03.2016	131
50	देवनारायण छात्र स्कूटी योजना, अनुसूचित जनजाति छात्र स्कूटी योजना, मेधावी छात्र प्रोत्साहन योजना में फ्री वितरित स्कूटी को O.T.T., Green Tax, Surcharge से छूट	F6 (179) Pari/Tax/Hqrs/95/27 D Dt. 08.03.2015	132
51	डबल डेकर वाहनों को 5 वर्ष तक कर छूट	F6 (179) Pari/Tax/Hqrs/2005 Dt. 24.03.2005	133
52	केन्द्रीय कर्मचारी/रक्षा बलों, माननीय उच्च न्यायालय के न्यायाधीशों के वाहनों को जो अन्य राज्य से स्थानान्तरण पर राजस्थान में आते हैं के वाहनों को कर छूट	F6 (178) TR/Tax/95 Dt. 26.12.95	134
53	केन्द्रीय कर्मचारी/रक्षा बलों, माननीय उच्च न्यायालय के न्यायाधीशों के वाहनों को जो अन्य राज्य से स्थानान्तरण पर राजस्थान में आते हैं के वाहनों को कर छूट का दिशा निर्देश (6/96)	F6 (178) TR/Tax/95 Dt. 21.03.96	135
54	अन्य राज्य के चैसिस जो, बॉडी बिल्डिंग हेतु राजस्थान में आते हैं उन पर कर नहीं लिए जाने की शर्त व दिशा-निर्देश (44/2000)	प.6 (100) परि/कर/मु. दिनांक 16.08.2000	136
55	ट्रैक्टर ट्रौली को दूपहिया वाहन के बराबर मान कर डिलर टैक्स लेने हेतु दिशा निर्देश (13/2003)	एफ.6 (183) परि/कर/मु./II/2001 दिनांक 15.02.2003	137
56	अन्य राज्य से आकर राजस्थान राज्य से गुजर कर जाने वाले नये वाहन/चैसिस पर कर का स्पष्टीकरण (2/2000)	प.6 (179) परि/टैक्स/एचक्यू/पार्ट II डी / स्ट्राइक/2000 दिनांक 04.02.2000	138
57	हायर या रिवाइड पर संचालित राज्य में पंजीकृत या अन्य राज्य में पंजीकृत परिवहन या अपरिवहन यानों पर देय कर व शास्ति हेतु दिशा-निर्देश (56/2004)	प.6 (179) परि/कर/मु./95 दिनांक 01. 12.2004	139
58	अवधि पश्चात दिये गये बकाया कर पर पेनल्टी की अधिसूचना	F6 (250)/Pari/Tax/H.Q./99 Dt. 01.05.03	140
59	dk;ky; jkjk tkjh fd;s x;s leu vknk	fnukel 10-3-2010] 24-1-2011 ,oa 29-3-2011	141- 145

TRANSPORT DEPARTMENT

No. F6 (179)/Pari/Tax/Hqrs/95/1R

NOTIFICATION JAIPUR, JULY 14, 2014

S.O.90.- In exercise of the powers conferred by clause (b) of sub-section (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No.11 of 1951) and in supersession of this department's notification No.F.6(179)Pari/Tax/Hqrs./ 95/1P, dated 09.03.2010 (as amended from time to time), the State Government hereby with immediate effect prescribes the rate of One Time Tax in case of non- transport vehicles as specified in Column number 2 of the table given below, at the rates specified against each in Column number 3 thereof: -

TABLE

S. No.	Description of class of Motor Vehicle	Rate of One Time Tax
1	2	3
I.	Motor Vehicles including Two Wheeled Vehicles, constructed and used solely for the conveyance of persons and light personal luggage, with seating capacity upto 10 including driver,	
	(A) Two wheeled vehicles having engine capacity	
	(i) Up to 125 CC	¹ [6%] of the cost of the vehicle
	(ii) More than 125 CC up to 200 CC	6% of the cost of the vehicle
	(iii) More than 200 CC up to 500 CC	8% of the cost of the vehicle
	(iv) More than 500 CC	10% of the cost of the vehicle
	(B) Three wheeled vehicles.	
	(i) Cost of the vehicle up to Rs. 1,50,000.	3% of the cost of the vehicle:
	(ii) Cost of the vehicle above Rs. 1,50,000.	4% of the cost of the vehicle.
	(iii) Cost of the chassis up to Rs. 1,50,000.	3.75% of the cost of the chassis.
	(iv) Cost of the chassis above Rs. 1,50,000.	5% of the cost of the chassis.
	² [(C) Four wheeled vehicles having engine capacity	
	With seating capacity up to 10 including driver.	
	(i) upto 800 cc	
	(a) Petrol	4% of the cost of the vehicle.
	(b) Diesel	6% of the cost of the vehicle.

1. Amended by notification No. F6(179) Pari/Tax/Hqrs/95/1S, Dt. 09.03.15

2. Substituted by notification No. F6(179) Pari/Tax/Hqrs/95/1U, Dt. 08.03.16

	(ii) More than 800cc upto 1200 cc	
	(a) Petrol	7% of the cost of the vehicle.
	(b) Diesel	9% of the cost of the vehicle.
	(iii) More than 1200cc	
	(a) Petrol	8% of the cost of the vehicle.
	(b) Diesel	10% of the cost of the vehicle.] ²
	(D) Trailers or side cars drawn by vehicles mentioned above,	0.30% of the cost of that 'vehicle to which the trailer or side car is attached.
2.	Two wheeled/Three wheeled Motor Vehicles adapted for use of invalids	0.30% of cost of vehicle subject to a maximum Rs.50/-
3.	Camper van/trailer for private use	
	(a) Purchased as a chassis.	10% of the cost of the chassis.
	(b) Purchased with a complete body.	7.5% of the cost of the vehicle.
4.	Vehicles fitted with equipments like rig, generator or compressor, crane mounted vehicle, Fork Lift, Tow trucks, breakdown van, recovery vehicles, Tower wagons, tree trimming vehicles or any other non transport vehicles not covered under any category.	
	(c) Purchased as a chassis.	10.0% of the cost of the chassis.
	(d) Purchased with a complete body.	8.0% of the cost of the vehicle.
5.	Construction Equipment Vehicle	
	(a) Purchased as a chassis.	⁵ [8.5%] of the cost of the chassis.
	(b) Purchased with a complete body.	⁵ [7.0%] of the cost of the vehicle.
³ [6].	Purely off-highway vehicle	
	(a) Purchased as a chassis.	7.5% of the cost of the chassis.
	(b) Purchased with a complete body.	6.0% of the cost of the vehicle.

Provided that -

- (1) on every transfer of ownership of the motor vehicles mentioned in Column number 2 against serial number 1 to 2 above, ⁴[an additional tax at the rate of 25% of the one time tax/lump sum tax paid at the time of registration or after registration shall be payable]⁴.
- (2) on every transfer of ownership of the motor vehicles mentioned in Column number 2 against serial number 3 to 5 above, an additional tax at the rate of 10% of the one time tax paid at the time of registration shall be payable.
- (3) no additional tax shall be payable;
 - (i) 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; or
 - (ii) in case where the vehicle is transferred in the name of the insurance company on account of settlement of the claim filed by the owner against the insurance company.

3. Added by notification No. F.6(179) Pari/Tax/Hqrs/95/IS, Dt. 09.03.15

4. Amended by notification no. F.6(179)/Pari/Tax/Hqrs/95/IT dated 16.07.2015

5. Amended by notification no. F.6(179)/Pari/Tax/Hqrs/95/IV dated 08.03.2017

- (4) in case of vehicles already registered in or outside the State or in case of Military Disposal Vehicles, on which one time tax was not payable earlier, the one time tax shall be arrived at by reducing the amount of tax as computed above, at the rate of 5% per financial year or part thereof up to 10 years from the date of registration.
- (5) in case of vehicles exempted from registration or vehicles which were not registered during the prescribed time, on which one time tax was not payable earlier, the one time tax shall be arrived at by reducing the amount of tax as computed above at the rate of 5% per financial year or part thereof, up to 10 years from the date of its purchase subject to the condition that the tax due on such vehicle has been paid.
- (6) if vehicles, as mentioned in Column number 2 against serial number 1 to 2 above, 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 but in those cases where vehicle is registered in the same financial year in which it was found plying on hire or reward, the tax shall be payable for the balance of the financial year on pro rata basis.
- [(7)]² the ³[motor cab or maxi cab or private service vehicle]³ which had paid Lump Sum Tax in Rajasthan earlier, shall not be required to pay onetime tax when converted to a non transport vehicle. If such converted non transport vehicle is again reconverted to a ³[motor cab or maxi cab or private service vehicle]³ then Lump Sum Tax shall not be payable."

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 the said Act for any period prior to the coming into force of this notification.

Explanation:

- (1) "Construction Equipment Vehicle" shall mean a vehicle as defined in rule 2(ca) of the Central Motor Vehicles Rules, 1989. The use of public road by Construction Equipment Vehicle is incidental to the main off-route function. If the public road is being used regularly for carrying on commercial activities, then Construction Equipment Vehicle shall be deemed to be a transport vehicle.
- (2) The Cost of vehicles for computation of tax :
 - (a) ⁴[In case of new vehicle/chassis shall be the ex-showroom price inclusive of all taxes and levies as shown in the purchase bill excluding any discount, rebate or concession in price given under any promotional scheme or otherwise by any manufacturer or dealer.]⁴
 - (b) In case of vehicles registered/purchased outside the State and brought in Rajasthan for assignment/registration, and for vehicles already registered in Rajasthan on which one time tax was not payable earlier, shall be the cost as prevailing in Rajasthan on the day when the tax becomes due on similar type of the vehicle in this state.
 - (c) 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 state for assignment in Rajasthan.
 - (d) In case of Military disposal vehicles, shall be the amount as prevailing on the day of registration on similar type of vehicle.
- ¹[(3)] Purely-off highway vehicle means a motor vehicle either used as a construction equipment or designed and adapted for use in any enclosed premises, factory or mine, equipped to travel on its own sources of power.

[F.6(179)Pari/Tax/Hqrs./95/1R]

By Order of the Governor,

(Dr. Manish Arora)

Joint Secretary to Government.

1. Added by notification No. F6(179) Pari/Tax/Hqrs/95/1S, Dt. 09.03.15

2. Inserted by notification No. F6(179) Pari/Tax/Hqrs/95/1T, Dt. 16.07.15

3. Substituted by notification No. F6(179) Pari/Tax/Hqrs/95/1U, Dt. 08.03.16

4. Substituted by notification No. F6(179) Pari/Tax/Hqrs/95/1V, Dt. 08.03.17

**GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT**

No. F.6 (179)/Pari/Tax/Hqrs/95/3H

Dated 1.3.2002

NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-sec. (1) of Sec. 4 read with Sec. 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department's Notification No. F.6 (179)/ Pari/Tax/ Hqrs./95/3G, dated 31.03.2000, the State Government hereby prescribes the rate of tax in the case of **different class of Transport Vehicles,¹[]₁ and vehicles such as ²[Dumper, Loader,]₂ Camper Vans/Trailers, Tipper, Cash Van, Mobile Canteen, Haul Pack Dumpers, Mobile Workshop, Ambulance, Animal Ambulance, Fire Tenders, Snorked Ladders, Auxiliary Trailers and Fire Fighting Vehicles, Hearses, Mail Carrier, Mobile clinic/X-ray Vans/Library Vans, 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 rate specified against each in Col No. 3 thereof :-**

TABLE

S.No.	Description of Class of Motor Vehicle	Annual Rate of Tax
1	2	3
³ [1	Passenger Vehicles	
	(a) Cost of Vehicle up to Rs. 4,00,000	4.50% of the cost of the vehicle
	(b) Cost of vehicle above Rs. 4,00,000	7.0% of the cost of the vehicle
	(c) Cost of chassis upto Rs. 4,00,000	5.0% of the cost of the chassis
	(d) Cost of chassis above Rs. 4,00,000	10.0% of the cost of the chassis

Provided that passenger vehicle shall pay tax at 1/10th (one tenth) of the rate specified in Col. No. 3 above, ⁴[subject to the maximum of Rs. 15,000 per annum]⁴ if :-

- (i) 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 Vehicle Act, 1988 ;
- (ii) covered by a temporary permit issued under section 87 of the Motor Vehicles Act 1988 ;
- (iii) motor vehicle is registered as motor cab including three wheeled auto rickshaw, maxi cab or private service vehicle ;
- (iv) registered for the first time in the State of Rajasthan or in case of passenger vehicle of other states when transfer of ownership or change of address has taken place in this state and the vehicle is covered by a non-temporary permit within 60 days from the date of registration or transfer of ownership or change of address in Registration certificate as the case may be.

Provided further that vehicles manufactured with original equipment facilitating its operation by compressed natural gas (CNG) or liquefied petroleum gas (LPG) shall pay tax at 1/16th (one sixteenth) of the rate specified in Column No. 3 above."³

1. The expression " construction equipment vehicle (other than Non-Transport Vehicles)" Deleted' by notification No. F6 (179)/Pari/Tax/Hqrs/95/3I dated 04.10.2002
2. Inserted by Notification No. F6 (179)/Pari/Tax/Hqrs/95/3I dated 04.10.2002
3. Substituted by Notification No. F6 (179)/Pari/Tax/Hqrs/95/3K dated 01.10.2005
4. Substituted by Notification No. F6 (179)/Pari/Tax/Hqrs/95/3M dated 08.03.2016

³[2. Goods Vehicles

(1) Articulated Vehicle

- (a) Cost of chassis/vehicle upto Rs. 10,00,000 2% of the cost of horse.
- (b) Cost of chassis/vehicle above Rs. 10,00,000 ⁴[Rs. 20,000/- + 0.15% of cost of the horse exceeding Rs. Ten lakh]⁴.

(2) Other than Articulated Vehicles

- (a) Cost of the chassis/vehicle upto Rs. 3,00,000 1.5% of the cost of the chassis/vehicle subject to a maximum of Rs. 2,250/-
- (b) Cost of chassis/vehicle more than Rs. 3,00,000 and upto Rs. 6,00,000 2,250/- + 0.75% of the cost of the chassis/vehicle exceeding Rs. 3 lakh.
- (c) Cost of chassis/Vehicle more than Rs. 6,00,000 and upto Rs. 10,00,000 Rs. 4,500/- + 0.95% of the cost of chassis/vehicle exceeding Rs. 6 lakhs
- (d) Cost of chassis /vehicle above Rs. 10,00,000 ⁴[8,300/- + Rs. 0.15% of cost of the vehicle exceeding Rs. Ten lakh]⁴.

(3)¹[Any other Transport vehicles not covered under any category above or vehicle such as Dumper, Loader, Camper vans/Trailers, Tipper, Cash van, Mobile canteen, Haul pack Dumpers, Mobile Workshops, Ambulance, Animal Ambulance, Fire Tenders, Snorked Ladders, Auxiliary trailers and fire fighting vehicles, Hearses, Mail carrier, mobile clinic/X-ray vans/Library vans, etc.

- (a) Cost of vehicle upto Rs. 10,00,000 1.0% of the cost of vehicle.
- (b) Cost of vehicle more than Rs. 10,00,000 upto Rs. 20,00,000 1.5% of the cost of vehicle
- (c) Cost of vehicle above Rs. 20,00,000 for every Rs. 1000/- or part thereof in excess of Rs. 20,00,000 0.05% of every Rs. 1000/- or part thereof in addition to rate as specified in sub-clause(b) above.
- (d) Cost of chassis upto Rs.10,00,000 1.5% of the cost of the chassis.
- (e) Cost of chassis more than Rs. 10,00,000 and upto Rs. 20,00,000 2.0% of the cost of the chassis.
- (f) Cost of chassis above Rs. 20,00,000 for every Rs. 1000/- or part thereof in excess of Rs. 20,00,000 0.05% of every Rs. 1000/- or part thereof in addition to rate as specified in sub-clause (e) above.

⁵[Provided that in case of vehicles mentioned at Item (2) and (3) of Serial Number 2, the amount of tax shall not exceed Rs. 35000 (Thirty five thousand) for one motor vehicle.]⁵

²[(4) Trailer used as goods vehicles 4% of the cost of the trailer"]²

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.

Explanations – The cost of vehicle/chassis for computation of tax shall be as explained under Rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951.

By order of the Governor
Dy. Secretary to the Government

1. The expression "construction equipment vehicles (other than non transport vehicles) and" Deleted, by notification No. F6 (179) Pari/Tax/Hqrs/95/3I, Dt. 04.10.2002
2. Inserted by notification No. F6 (179)/ Pari/ Tax/ Hqrs/3J dated 01.07.2003,
3. Substituted by notification No. F6 (262)/ Pari/ Tax/ Hqrs/07/3L-166 dated 09.03.2007,
4. Substituted by notification No. F6 (262)/ Pari/ Tax/ Hqrs/07/3M dated 08.03.2016,
5. Substituted by notification No. F6 (262)/ Pari/ Tax/ Hqrs/07/3N dated 08.03.2017,

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

No. F6 (252)/Pari/Tax/Hqrs/05/4G-163

-Dated 9-3-2007

NOTIFICATION

In exercise of the powers conferred by clause (c) and clause (cc) of subsection (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department's Notification No.F.6 (179)/ Pari/ Tax/ Hqrs/95/4F, dated 24/03/2005, the State Government hereby with immediate effect prescribes the **rate of tax in the case of different class of Transport Vehicles of other states plying on temporary permits and on construction equipment vehicles and on motor vehicles or 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.	<p>Transport vehicle registered out side the State plying on temporary permit.</p> <p>A Passenger Vehicles</p> <p>1. Three wheeled vehicles</p> <p>Rs. 10/- per seat for 7 days or part thereof</p> <p>2. Four wheeled vehicles</p> <p>(a) With seating capacity upto 12 excluding driver</p> <p>Rs. 70/- per seat for 7 days or part thereof</p> <p>(b) With seating capacity exceeding 12 excluding driver but not exceeding 20 excluding driver and conductor</p> <p>(i) Ordinary vehicle</p> <p>Rs. 80/- per seat for 7 days or part thereof</p> <p>(ii) Other than ordinary vehicle</p> <p>Rs. 90/- per seat for 7 days or part thereof</p> <p>(c) With seating capacity above 20 excluding driver and conductor</p> <p>(i) Ordinary vehicle</p> <p>Rs. 100/- per seat for 7 days or part thereof</p> <p>(ii) Other than ordinary vehicle</p> <p>Rs. 120/- per seat for 7 days or part thereof</p> <p>B. Goods Vehicles</p> <p>(a) GVW/RLW upto 7000 kg.</p> <p>Rs. 110/- per 1000 kg of GVW/RLW or part thereof for 30 days or part thereof.</p> <p>(b) GVW/RLW above 7000 kg. for every 1000 kg or part thereof in excess of 7000 kg.</p> <p>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.</p>	
2.	Construction Equipment Vehicles of other states coming for temporary use in this State.	Rs. 1000/- per 1000 kg, of ULW or part thereof for 30 days or part thereof.

3.	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 under clause (a)	Rs. 1500/- per vehicle
	(c) Chassis of motor vehicles	Rs. 1000/- per chassis

Explanation:-

- (1) The expression "ordinary vehicle" for the purpose of rate of tax shall mean a vehicle having seating arrangement of 3 x 2 seats across the chassis.
- (2) The expression "other than ordinary vehicle" for the purpose of rate of tax shall mean a vehicle having seating arrangement of 2 x 2, 2 x 1 or 1 x 1 seats across the chassis.
- (3) For the purpose of GVW/RLW of Truck, Trailers or any combination or adaption thereof, including the articulated vehicles, the GVW/RLW of the Truck/Horse Trailer and any adaption together shall be taken in consideration for computation of tax thereon.

By order of the Governor

Dinesh Yadav

Deputy Secretary to Government

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

No. F6 (179)/Pari/Tax/Hqrs/95/5B

Dated 31-3-2000

NOTIFICATION

In exercise of the powers conferred by clause (d) of sub-sec. (1) of Sec. 4 of the Rajasthan Motor Vehicles Taxation Act, 1951, (Rajasthan Act No. 11 of 1951) and in supersession of this department Notification No. No. F6 (179)/Pari/Tax/Hqrs/95/5, dated 31.03.1997 (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:-

TABLE

S. No.	Description of class of Motor Vehicle	Annual rate of tax
1	2	3
1.	In case of two wheeled motor vehicles	Rs. ¹ [4000] for every 100 vehicles or part thereof
2.	In case of three or four wheeled motor vehicles	Rs. ¹ [8000] 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 vehicle 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 manufacture 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 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 tax for the next financial year.

By Order of the Governor

SHAMEEM AKHTAR

Deputy Secretary to Government

1. Amended by Notification No. F6 (179)/Pari/Tax/Hqrs/95/5C Dated 08-03-2017

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

No. F6 (257)/Pari/Tax/Hqrs/11/6-S

Jaipur, Dated 14-09-2015

NOTIFICATION

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 this department's notification No. F.6 (257) /Pari/Tax/Hqrs/11/6-Q, dated 14.11.2011, as amended from time to time, the state Government hereby prescribes the **rate of special road tax for stage carriages of the State specified in column number 2 of the table given below, excluding those owned by a fleet owner or those plying exclusively within the area of Municipality or Urban Improvement Trust or both or sub-urban routes or rural routes** as specified against each of them in column number 3 of the said table:-

TABLE

S.No.	Description of Transport Vehicle	Monthly rate of Special Road Tax
	1.	2.
1	Stage carriage vehicles of scheme routes (nationalized routes) excluding those owned by a fleet owner or those plying exclusively within the area of municipality or Urban Improvement Trust or both or sub-urban routes or rural routes - (i) When Purchased as chassis- (ii) When Purchased as a Vehicle	2.05% of the cost of chassis. 1.05% of the cost of vehicle.
2	State Carriage vehicles not covered in serial number 1 above excluding those owned by a fleet owner or those plying exclusively within the area of municipality or Urban Improvement Trust or both or sub-urban routes or rural routes- (i) When Purchased as a chassis - (a) distance required to be covered by the service in a day upto 150km. (b) for every additional 25km or part thereof required to be covered by the service in a day. (ii) When purchased as a vehicle- (a) Distance required to be covered by the service in a day upto 150km. (b) for every additional 25km or part thereof required to be covered by the service in a day.	0.490% of the cost of chassis. 16.66% of the tax calculated for distance upto 150km as above. 0.340% of the cost of vehicle. 16.66% of the tax calculated for distance upto 150km as above.

Provided that:-

1. in case of 3 wheeled vehicles or four wheeled vehicles falling under serial number 2 and having seating capacity upto 30 including driver and conductor plying up to 40km in a day on the route lying between two municipalities and length of the route does not exceed 10km., Special Road Tax payable at the rate specified in column number 3 above shall not exceed Rs. 250/- and 700/- respectively.
2. if any stage carriage falling under serial number 2 is found plying any trip other than trip/trips allowed to it under the Motor vehicles Act, 1988 and rules made there under, then such stage carriages shall be liable to pay additional special Road tax for the entire month at the rate specified against the category for which it is allowed for plying;
3. in case of vehicles obtaining the fresh permits, the tax shall be payable from the date of issue of permits on pro-rata basis in advance for the remaining period of the month and shall be deposited at the time of issue of permit;
4. 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 the Act for any period prior to the coming into force of this notification at such rates as were applicable to such vehicles from time to time.
5. for the motor vehicle falling under serial number 1 the amount of special road tax payable under this notification shall be subject to maximum of Rs. 30000/- (thirty thousand) per month for one vehicle; and
6. for the motor vehicle falling under serial number 2 the amount of Special Road Tax payable under this notification shall be subject to maximum of Rs. 12500/- (Twelve Thousand Five Hundred) per month for one motor vehicle plying upto 300 kilometers per day and Rs. 25000/- (Twenty Five thousand) per month for one motor vehicle plying more than 300 kilometers per day.

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.

This notification shall come into force with immediate effect.

By Order of the Governor,
(Dr. Manisha Arora)
Joint Secretary to Government

**GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT**

No:- F6(215)Pari/tax/Hqrs/06/7E

Jaipur, Dated:-1 1-06-08

NOTIFICATION

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 this Department's Notification No F 6 (179) /Pari/Tax/Hqrs/95/7B, dated 3 1-03- 2000 (as amended from time to time), the State Government hereby prescribes the rate of **Special road tax on stage carriages owned by a fleet owner** of this State as specified in Col. No. 2 of the table appended here, at the rates specified against each in Col. No. 3 thereof:-

TABLE

S. No 1.	Description of Transport Vehicle 2.	Monthly rate of special road tax 3.
1.	Stage Carriage other than those plying exclusively within the municipal/U.I.T. limits and on suburban routes. (i) Purchased as a chassis	2.05% of the cost of the chassis of entire fleet of vehicles (other than those plying within the municipal /U.I.T. limits and on suburban routes) 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.
	(ii) Purchased with a complete body	1.05% of the cost of the vehicle of entire fleet of vehicles (other than those plying exclusively within the municipal/U.I.T. limits and on suburban routes) 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.

Provided that the amount of Special Road Tax payable under this notification shall not exceed Rs 25000/- (twenty five thousand) for one Motor 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 : (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. F 6 (96) Pari/tax/Hqrs/III/6-O Dated 1-08-2007

(2.) The cost of the chassis shall be calculated as per Rule 42 of the Rajasthan Motor Vehicles Taxation Rules, 1951.

**By Order of the Governor,
(Dinesh Yadav)
Deputy Secy to Govt.**

**GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT**

No:- F6(179)Pari/tax/Hqrs/95/8B

Jaipur, Dated:- 4-09-2000

NOTIFICATION

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 this Department's Notification No F6 (179) /Pari / Tax / Hqrs / 95 / 8, dated 31st March, 1997 (as amended from time to time), the State Government hereby with immediate effect prescribes the rate of **Special road tax on stage carriages plying exclusively within the municipal limits / U.I.T limits** specified in Col. No.1 of the table appended here-in-below at the rates specified against each in Col. No. 2 thereof:-

TABLE

Description of Transport Vehicle	Annual rate of special road tax
1	2
Stage carriage plying exclusively within municipal limits/U.I.T. limits, where:	
(a) Cost of the vehicle upto Rs. 2,00,000	1.2% of the cost of the vehicle
(b) Cost of the vehicle above Rs. 2,00,000	1.5% of the cost of the vehicle
(c) Cost of the chassis upto Rs. 4,00,000	0.70% of the cost of the chassis
(d) Cost of the chassis above Rs. 4,00,000	0.80% of the cost of the chassis

provided that the amount of Special Road Tax including Motor Vehicle Tax shall not exceed:-

- (i) Rs. 4000/- per annum for vehicle having seating capacity upto 24 excluding driver and conductor;
- (ii) Rs. 5000/- per annum for vehicle having seating capacity 25 but not exceeding 30 excluding driver and conductor;
- (iii) Rs. 10,000/- per annum for vehicle having seating capacity exceeding 30 excluding driver and conductor.

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 vehicle from time to time.

Explanation:- The cost of the vehicle/chassis for computation of tax shall be as provided in rule 42 of the Rajasthan Motor Vehicle Taxation Rules, 1951.

By order of the Governor
O.P. SAHARAN
Deputy Secretary to Government

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

No. F6 (262)/Pari/Tax/Hqrs/07/9 F-167

Dated 9-3-2007

NOTIFICATION

S.O. 403.- In exercise of the powers conferred by section 4-B of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951), and in supersession of this department's notification No. F6 (179)/Pari/Tax/Hqrs/95/9C, dated 1.3.2002, as amended from time to time, the State Government hereby prescribes the **rate of special road tax on goods carriers of this State**, specified in Col No. 1 of the table appended here, at the rates specified against each in Column No.2 thereof:-

TABLE

Description of Goods Vehicle	Annual rate of special road tax
1	2
1. Articulated Vehicle	
(a) Cost of chassis/vehicle upto Rs. 10,00,000.	0.40% of the cost of horse.
(b) Cost of chassis/vehicle above Rs. 10,00,000/-	¹ [Rs. 4000/- + Rs. 0.15% of the cost of horse exceeding Rs. Ten Lakh]
2. Other than articulated vehicles	
(a) Cost of the chassis/vehicle upto Rs. 3,00,000	1% of the cost of the chassis/vehicle
(b) Cost of the chassis/vehicle more than Rs. 3,00,000 and upto Rs. 6,00,000	Rs. 2000/- + 0.35% of the cost of the chassis/ vehicle exceeding Rs. 3 lakh.
(c) Cost of the chassis/vehicle more than Rs. 6,00,000 and upto Rs. 10,00,000	Rs.3050/- + 0.5% of the cost of the chassis/vehicle exceeding Rs. 6 lakh
(d) Cost of Chassis/Vehicle above Rs. 10,00,000	¹ [Rs. 5050/- + Rs. 0.15% of the cost of the vehicle exceeding Rs. Ten Lakh]

Provided that the amount of tax shall not exceed Rs. 7000/- (Seven thousand only) for one motor 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 at such rates as were applicable to such vehicle from time to time.

Explanation-

1. 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.
2. Special Road Tax Payable under this notification shall not be charged on vehicles such as Dumper, Loader, Camper Vans/Trailers, Tipper, cash Van, Mobile Canteen, Haul pack dumpers, Mobile Workshop, Ambulance, Animal Ambulance, Fire Tenders, Snorked ladders, Auxiliary trailers and fire fighting vehicles, Hearses, Mail carrier, Mobile clinic, X-ray vans, Library vans, etc.

This notification shall come into force with effect from 1.4.2007.

By Order of the Governor
Deputy Secretary to the Government

1. Substituted by Notification No. F6 (262)/Pari/Tax/Hqrs/07/9 G dated 08.03.2016

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

No. F6 (179)/Pari/Tx/Hqrs/95/10

Jaipur, 31.3.97

NOTIFICATION

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 suppression of all previous notifications issued in this behalf, the state government hereby, with effect from 1.4.97 prescribes the rate of **special Road tax on the transport vehicles of other state plying on temporary permits in this state** 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 Special Road Tax
1	2	3
¹ [1	Goods Vehicles:	
	(i) Load carrying capacity upto 5000 kg	Rs. 90/- per 1000 kg of Load carrying capacity or part thereof for 30 days or part thereof
	(ii) Load carrying capacity above 5000kg for every 1000 kg or part thereof in Excess of 5000 kg	Rs. 70/- per 1000 kg of Load carrying capacity or part thereof for 30 days or part thereof in addition to amount payable at the rates specified above"] ₁
⁵ [2	Passengers Vehicles	
	(1) Three Wheeled vehicles	Rs. 35/- perday
	(2) Four Wheeled vehicles	
	(a) With seating capacity upto 12 excluding driver	Rs. 50/- perday
	(b) With seating capacity exceeding 12 excluding Driver but not exceeding 20 excluding driver and conductor	
	(i) ordinary vehicle	Rs. 200/- perday
	(ii) other than ordinary	Rs. 300/- perday
(c)	With seating capacity above 20 excluding driver and conductor	
	(i) Ordinary vehicles	Rs. 400/- perday
	(ii) Other than ordinary vehicle	Rs. 500/- perday] ₅

⁴[.....]₄

Explanation:

- (i) For determining the load carrying capacity of a articulated vehicle RLW/GVW and ULW of truck /horse-trailer or any combination or adaption thereof together shall be taken into consideration.
- ²[(ii) The expression "Ordinary vehicle" for the purpose of rate of tax shall mean a vehicle having seating arrangement of 3x2 seats across the chassis.]₂
- ³[(iii) The expression "other than ordinary vehicle" for the purpose of rate of tax shall mean a vehicle having seating arrangement of 2x2, 2x1 or 1x1 seat across the chassis.]₃

By order the Governor
(G.L.Gupta)
Deputy secretary of Government

1. Substituted by notification No. F6 (179)/ Pari/ Tax/ Hqrs/95/10B dated 30.04.97,
2. Substituted by notification No. F6 (179)/ Pari/ Tax/ Hqrs/95/10C dated 22.07.99,
3. Substituted by notification No. F6 (179)/ Pari/ Tax/ Hqrs/95/10D dated 29.11.04,
4. Proviso (1) to (4) deleted by notification No. F6 (179)/ Pari/ Tax/ Hqrs/95/10F dated 24.03.05,
5. Substituted by notification No. F6 (179)/ Pari/ Tax/ Hqrs/95/10F dated 24.03.05,

**GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT**

F6 (179)/ pari/Tax/Hqrs/95/11K

Jaipur, Dated 31-03-2006

NOTIFICATION

In exercise of the powers conferred by section 4B of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No. 11 of 1951), and insupercession of this department's notification No.F6.(179)/pari/Tax/Hqrs/95/11G, dated 22.07.2000 (as amended from time to time), the State Government hereby, prescribes the rate of **special road tax on the vehicles plying on contract carriage permits (other than tourist 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

Description of Transport Vehicle 1	Rate of Special Road Tax 2
1. Three wheeled motor vehicles plying on non-temporary permits –	
(i) Cost of the vehicle upto Rs. 80,000	0.125% of the cost of the vehicle, per annum.
(ii) Cost of the vehicle above Rs. 80,000	0.50% of the cost of the vehicle, per annum.
(iii) Cost of the chassis upto Rs. 80,000	0.60% of the cost of the chassis, per annum.
(iv) Cost of the chassis more than Rs. 80,000	0.80% of the cost of the chassis, per annum.
2. Four wheeled motor vehicles plying on non-temporary permits.	
(i) With seating capacity upto 4 excluding driver	0.80% of the cost of the vehicle, per annum.
(ii) With seating capacity more than 4 excluding driver but upto 8 excluding driver.	1.75% of the cost of the vehicle, per annum.
(iii) With seating capacity of 9 excluding driver.	3.0% of the cost of the vehicle, per annum.
(iv) With seating capacity more than 9 excluding driver but upto 13 excluding driver	6% of the cost of the chassis/vehicle per annum
(v) With seating capacity more than 13 excluding driver and upto 20 excluding driver and conductor.	
(a) Purchased as a chassis	12% of the cost of chassis per annum
(b) Purchased with a complete body	9% of the cost of the vehicle, per annum

(vi) With seating capacity more than 20 excluding driver and conductor and upto 30 excluding driver and conductor. (a) Purchased as a chassis (b) Purchased with a complete body	18% of the cost of the chassis, per annum. 12% of the cost of the vehicle, per annum.
(vii) With seating capacity more than 30 excluding driver and conductor and upto 40 excluding driver and conductor. (a) Purchased as a chassis. (b) Purchased with a complete body	21% of the cost of the chassis, per annum. 16% of the cost of the vehicle, per annum.
(viii) With seating capacity above 40 excluding driver and conductor (a) Purchased as a chassis. (b) Purchased with a complete body.	24% of the cost of the chassis, per annum. 18% of the cost of the vehicle, per annum.
3. Three wheeled vehicles plying on temporary permits.	Rs. 35/- per day
4. Four wheeled vehicles plying on temporary permits. (i) With seating capacity upto 5 excluding driver. (ii) With seating capacity exceeding 5 excluding driver but not exceeding 12 excluding driver. (iii) With seating capacity exceeding 12 excluding driver but not exceeding 20 excluding driver and conductor.	Rs. 40/- per day Rs. 80/- per day Rs. 400/- per day
(iv) With seating capacity exceeding 20 excluding driver and conductor. (a) Motor Vehicles covered by non temporary stage carriage permits (other than those plying exclusively within the municipal limits) (b) Other than those covered under (a) above.	Rs. 500/- per day Rs. 800/- per day

Provided that:

- (1) The total amount of SRT including motor vehicle tax in case of three wheeled vehicles having seating capacity two excluding driver, three excluding driver and four excluding driver shall not exceed Rs. 300/-, Rs. 600/- and Rs. 800/- per annum respectively.
- (2) the passenger vehicle, as mentioned above in clause 1 and sub-clauses (i), (ii), (iii) of clause 2, found plying on hire or reward without permit then such vehicles shall 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 but in those cases where vehicle is registered in the same financial year in which it was found plying on hire or reward, the tax shall be payable from the date of registration for the balance of the financial year on pro-rata basis.

- (3) the passenger vehicles, as mentioned above in sub-clauses (iv), (v), (vi), (vii) and (viii) of clause 2, found plying on hire or reward without permit then such vehicles shall liable to pay special road tax as notified for vehicles covered by non temporary contract carriage permits of similar type, for the complete calendar month, in which the vehicle was found plying on hire or reward.
- (4) for the Motor Vehicles falling under the sub-clauses (v), (vi), (vii) and (viii) of clause 2, the maximum amount of Special Road Tax shall not exceed Rs. ³[32,000/-] per month.
- ¹[(5) the motor vehicles falling under the sub-clauses (v), (vi) and entry (b) of sub-clause (vii) of clause 2 and plying exclusively within the municipal limits or U.I.T. limits or both, the Special road Tax shall be payable at the rate of 50% of the rate as mentioned against each in column No. 2 subject to a maximum of Rs. 12500/- per month.
- (5a) the motor vehicles falling under the entry (a) of sub-clause (vii) of clause (2) and sub-clause (viii) of clause 2 and plying exclusively within the municipal limits or U.I.T. limits or both, the Special Road Tax shall be payable at the rate of 9% of the cost of the chassis/vehicle per annum, subject to a maximum of Rs. 12,500/- per month."]₁
- (6) Special road tax shall be limited such that the total amount of tax including motor vehicle tax and special road tax does not exceed Rs. 1200/- per annum for vintage car taxi which are plying exclusively within one district.
- ²[(7) for the motor vehicles falling under the sub-clauses, (ii), (iii) , (iv), (v), (vi) and (vii) of clause 2 of the table and plying exclusively for tourism purposes within the limits of Ranthambhor National Park, Sawai Madhopur, the Special Road, Tax shall be payable at the rate of 75% of the rate as mentioned against each in column number 2 of the table.]²
- ⁴[(8) the Motor Vehicle specified in sub-clauses (v), (vi), (vii) or (viii) of clause 2 of the table and plying exclusively under a non-temporary fix contract with any industrial or commercial entity, the Special Road Tax shall be payable at the rate of 50% of the rate as mentioned against each in column number 2, subject to a maximum of Rupees 12,500/- per month.
- (9) if any vehicle, specified in clause (8) of proviso is found plying without appropriate permit they shall be liable to pay tax two times of tax as specified in clause (4) of this proviso for such vehicle."]⁴

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.

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.

This notification shall come into force with effect from 1.4.2006

By Order of the Governor
(Hanuwant Singh Bhati)
Deputy Secretary to the Government

-
1. Substituted by notification No. F6 (179) /Pari/ Tax/ Hq /95/11L, Dt. 01.08.2007,
 2. Added by S.O. – 256, Notification No. F6 (179) Trans/Tax/Hq/13/11M Dt.06.03.13
 3. Substituted by notification No. F6 (179) /Pari/ Tax/ Hq /95/11N, Dt. 08.03.2016,
 4. Added by Notification No. F6 (179) Trans/Tax/Hq/13/11N Dt.08.03.16

**GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT**

No. F6 (219)/Pari/Tax/Hqrs/97/12D

Jaipur, Dated 24-11-2010

NOTIFICATION

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 this department's notification No. F.6 (179) /Pari/Tax/Hqrs/95/12C, dated 18.08.2004 the state Government hereby prescribes the **special road tax on stage carriages of other states plying on Inter State routes** specified in column number 2 of the table appended here, at the rates specified against each in column number 3 thereof:-

TABLE

S.No.	Description of Transport Vehicle	Rate of tax per day
1.	2.	3.
1.	Stage carriages of other States plying in Rajasthan	
	(i) Plying upto 20km per day	Rs. 25/-
	(ii) Plying exceeding 20km but not exceeding 40km per day	Rs. 50/-
	(iii) Plying exceeding 40km but not exceeding 80km per day.	Rs. 150/-
	(iv) Plying exceeding 80km but not exceeding 120km per day.	Rs. 225/-
	(v) Plying exceeding 120km but not exceeding 160km per day.	Rs. 300/-
	(vi) Plying exceeding 160km but not exceeding 240km per day.	Rs. 400/-
	(vii) Plying exceeding 240km but not exceeding 400km per day.	Rs. 500/-
	(viii) Plying over 400km. per day	Rs. 700/-

By Order of the Governor,
(Manoj Kumar Sharma)
Deputy Secretary to Government

**GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT**

NO. F6. (179)/Pari/Tax/Hqrs/95/13A

Jaipur, Dated: 31st March 2000

NOTIFICATION

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 notifications 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 prescribe the rate of **special road tax on Private Service Vehicles** 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	Annual rate of tax
1	2	3
1.	Private Service Vehicle	
	(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 the 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 the 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 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:- The cost of the vehicle/chassis for computation of tax shall be as explained under rule 42 of the Rajasthan Motor Vehicle Taxation Rules, 1951.

By Order of the Governor
(Sharma Akhtar)
Deputy Secretary to Government.

**GOVERNMENT OF RAJASTHIAN
TRANSPORT DEPARTMENT**

NO. F6. (179)/Pari/Tax/Hqrs/95/14

Jaipur, Dated: 31st March, 97

NOTIFICATION

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 all previous notifications issued in this behalf, the State Government hereby, with effect from 1.4.97 prescribes the rate of **special road tax on Goods Carriers of other states plying on permits issued under reciprocal agreement** specified in Col. No. 2 of the table appended here, at the rates specified against each in Col. No. 3 thereof.

TABLE

S.No. 1	Description of Transport Vehicle 2	Annual rate of tax 3
1.	Goods Carriers :	
(i)	With load carrying capacity up to 9000Kg.	Rs. 500/- per 1000 kg or part thereof
(ii)	With load carrying capacity above 9000 Kg.	Rs. 800/- per 1000 kg or part thereof

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) For determining the load carrying capacity of a articulated vehicle, RLW/GVW and ULW of Truck/Horse-Trailer or any combination or adaptation thereof together shall be taken into consideration.

By order of the Governor

(G.L. Gupta)
Deputy Secretary to Government

**GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT**

NO. F6. (179)/Pari/Tax/Hqrs/95/15

Jaipur, Dated: 31st March, 97

NOTIFICATION

In exercise of the powers conferred by clause (c) of sub sec. (1) of section 4 of the Rajasthan Motor Vehicle Taxation Act 1951, (Rajasthan Act No 11 of 1951) and in super session of all previous notifications issued in this behalf, the State Government hereby, with effect from 1.4.97 prescribes **the rate of tax in the case of Transport vehicles of other States and plying on interstatal routes beyond/without reciprocal agreement** 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
1.	2	3
1.	Passenger vehicles	
(i)	With seating capacity upto 45 excluding driver and conductor	Rs.2.50 per seat per day
(ii)	With seating capacity above 45 excluding driver and conductor	Rs. 1.50 per seat 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 fromtime to time.

By order of the Governor
(G.L. Gupta)
Deputy Secretary to Government

GOVERNMENT OF RAJASTHAN

TRANSPORT-DEPARTMENT

No. F6 (179)/Pari/Tx/Hqrs/95/16C

Jaipur, Dated: 24.3.2005

NOTIFICATION

In exercise of the powers conferred by clause (c) of sub section (1) of section 4 and section 4-B read with section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department's notification No. F6 (179) Pari/Tax/Hqrs/95/16 B, dated 16.6.2001, the state Government hereby prescribes the rate of tax in the case of **Transport vehicles of other states plying on permits issued under section 88(9) of the Motor Vehicles Act, 1988**, specified in Col. No. 1 of the table appended here, at the rates specified against each in Col. No. 2 and Col. No. 3 thereof:-

TABLE

Description of Transport Vehicle	Rate of tax under Section 4(1)(c)	Rate of tax under Section 4-B
1.	2.	3.
Transport Vehicles of other States Plying on Tourist permit		
(i) With seating capacity upto 5 excluding driver	Rs. 10/- per seat for 7 days or part thereof	Rs. 100/- per Day
(ii) With seating capacity more than 5 excluding driver and upto 12 excluding driver	Rs. 20/- per seat for 7 days or part thereof	Rs. 300/- per Day
(iii) With seating capacity more than 12 excluding driver and upto 40 excluding driver and conductor	Rs. 80/- per seat for 7 days or part thereof	Rs. 1500/- per Day
(iv) With seating capacity more than 40 seats excluding driver and conductor	Rs. 100/- per seat for 7 days or part thereof	Rs. 1600/- per Day

Note:-

1. On payment of special road tax under section 4-B for four days as a lumpsum, at the rates specified above, no further special road tax have to be paid within that calendar month, irrespective of the number of trips undertaken during that month.
2. 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 as was payable under the said Act for any period prior to the coming into the force of this notification issued at such rates as were applicable to such vehicles from time to time.
- ¹[3. For the purpose of computation of the seating capacity of the sleeper coach; each birth shall be treated equal to 2 seats.]

By Order of the Governor
(G.L. Gupta)
Deputy Secretary Government

1. Added, by notification No. F6 (259)Pari/Tax/Hqrs/99/16D, Dt. 14.06.2007

**GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT**

F6(179)Pari/Tax/Hq/2005/19B

Jaipur, February 16, 2006

NOTIFICATION

S.O. 383:- In exercise of the powers conferred by section 4C 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/ 95/19A, dated 28-9-2004, the State Government hereby with immediate effect, prescribes the rate of **Lump-Sum Tax in the case of three wheeled passenger vehicles with seating capacity upto four excluding driver**, as specified in Col. No. 2 of the table appended here, at the rates specified against each in Col. No. 3 thereof, namely: -

TABLE

S.No.	Description of class of Motor Vehicle	Lump-Sum Tax
I	2	3
1	Three wheeled passenger vehicle with seating capacity upto two excluding driver	8% of the cost of the vehicle/chassis subject to a maximum of Rs. 3000/-
2	Three wheeled passenger vehicle with seating capacity three excluding driver.	9% of the cost of the vehicle/ chassis subject to a maximum of Rs. 6000/-
3	Three wheeled passenger vehicle with seating capacity four excluding driver,	10% of the cost of the vehicle/chassis subject to maximum of Rs. 8000/-

Provided that vehicles already registered in or outside the state,¹[] the lump sum tax shall be arrived at by reducing the amount of tax as computed above, at the rate of 10% per financial year or part thereof upto 7 years from the date of registration.

Explanation : 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 vehicle registered/purchased out side the State and brought in Rajasthan for assignment/registration,²[] 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 already registered in Rajasthan, shall be the cost as prevailing in Rajasthan on 1st April of the financial year in which the owner or person having possession or control of the vehicle opts to pay tax under this notification on similar type of vehicles in this state.

Note:- (1) For this purpose in respect of vehicles registered in any State/Union Territory and used or kept for use in any of the State (including Rajasthan)/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 the tax due on such vehicle has been paid to the concerned State/Union Territory under the provisions of law for time being in force in that State/U.T. and the owner or person in control or in possession of such vehicle produces NOC to the Taxation Officer.

(2) 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.

By order of the Governor,
Hanuvant Singh Bhati
Deputy Secretary to Government

-
1. The expression "if the owner of person having possession or control of the vehicle opts to pay tax under this notification" Deleted by Notification No. F6 (252)/Pari/Tax/Hqrs/05/19C- 164, Dt 09.03.2007
 2. The expression "And if the owner of person having possession or control of the vehicle opts to pay tax under this notification" Deleted by Notification No. F6 (252)/Pari/Tax/Hqrs/05/19C- 164, Dt 09.03.2007

GOVERNMENT OF RAJASTHAN TRANSPORT DEPARTMENT

No.F6.(272)/Pari/Tax/Hqrs/2004/20C

Jaipur, Dated: 31-01-2007

NOTIFICATION

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 this department's Notification No.F6.(272)/Pari/Tax/Hqrs/2004/20B, dated 20.07.2006 the State Government hereby, with effect from 1.2.2007, prescribes the rate of **special road tax on stage carriages plying exclusively on sub-urban routes** specified in Col. No. 1 of the table appended herein-below at the rates specified against each in Col. No. 2 thereof:-

TABLE

Description of Transport Vehicle	Monthly rate of special road tax
1	2
Stage carriage plying exclusively on sub- urban routes	
(i) Having seating capacity upto 25 excluding driver & conductor if; (a) Purchased as chassis (b) Purchased with a complete body	0.73% of the cost of the chassis 0.53% of the cost of the vehicle
(ii) Having seating capacity more than 25 excluding driver and conductor if; (1) Purchased as a chassis (a) Ordinary (b) Other than ordinary (2) Purchased with a complete body (a) Ordinary (b.) Other than ordinary	0.73% of the cost of the chassis 0.37% of the Cost of the chassis 0.50% of the cost of the vehicle 0.25% of the cost of the vehicle

Provided that :-

- (1) The amount of Special Road Tax including Motor Vehicle Tax shall not exceed:
 - (i) Rs. 1700/- per month for vehicle having seating capacity upto 25 excluding driver and conductor;
 - (ii) Rs. 2500/- per month for Other than ordinary vehicle having seating capacity more than 25 excluding driver and conductor;
 - (iii) Rs. 2250/- per month for ordinary vehicle having seating capacity more than 25 excluding driver and conductor;
- (2) 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.
- (3) 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 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 "other than ordinary vehicle" for the purpose of rate of tax shall mean a vehicle having specifications prescribed for Deluxe category in rule 7.14 of the Rajasthan Motor Vehicles Rules, 1990 and vehicles having specifications of Tourist Permits.
- (iii) The expression "ordinary vehicle" for the purpose of rate of tax shall mean a vehicle which is not "other than ordinary vehicle".

**By Order of the Governor
(Dinesh Yadav)
Deputy Secretary to Government**

**GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT**

No. F6 (261)/pari/tax/HQ/2004/21

Jaipur, Dated 22-09-2004

NOTIFICATION

In exercise of the powers conferred by section 4B of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) the State Government hereby, prescribes the rate of **Special road tax on stage carriages plying on rural routes of the State other than those owned by a fleet owner**, specified in Col No. 2 of the table appended here to, at the rate specified against each in Col. No.3 thereof :-

TABLE

S.No.	Description of Class of Motor Vehicle	Monthly Rate of S.R.T.
1.	2.	3.
1.	Stage carriage plying on rural routes.	
	(a) Distance required to be covered by the service in a day upto 200 Km.	0.20% of the cost of chassis.
	(b) Distance required to be covered by the service in a day exceeds 200 km but does not exceed 400km.	0.25% of the cost of chassis.
	(c) Distance required to be covered by the service in a day exceeds 400 Km.	0.30% of the cost of chassis.

Provided that :-

- (i) If any stage carriage as mentioned above is found plying any trip other than trip/trips allowed to it under the Motor Vehicles Act, 1988 and rules made there under, then such stage carriages shall be liable to pay additional special road tax for the entire month at the rate specified against the category for which it is allowed for plying
- (ii) 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.

Explanation:-

The cost of the vehicle/chassis for computation of tax shall be as explained under rule 42 of the Rajasthan Motor Vehicle Taxation Rules, 1951.

By order of the Governor
(G.L. Gupta)
Dy. Secretary to the Government

**GOVERNMENT OF RAJASTHAN,
TRANSPORT DEPARTMENT**

F6(179)Pari/Tax/Hqrs/95/22C

Jaipur, July 14, 2014

NOTIFICATION

S.O. 91:- In exercise of the powers conferred by section 4C of the Rajasthan Motor Vehicle Taxation Act, 1951 (Rajasthan Act No. 11 of 1951), and in Supersession of this department's notification no. F6(179)Pari/Tax/Hqrs/95/22 dated 16.02.2006 as amended from time to time the State Government hereby prescribes the rate of **Lump-Sum Tax in the case of different class of transport vehicles of this State** as specified in Col. No. 2 of the table given below, at the rates specified against each in Column Number 3 thereof; namely: -

TABLE

S.No.	Description of class of Motor Vehicle	Lump sum tax
1	2	3
[1] ³	Two wheeled vehicles used for Hire having engine capacity	
	(a) upto 125 CC	4% of cost of vehicle
	(b) More than 125CC and upto 200 CC	6% of cost of vehicle
	(c) More than 200 CC and upto 500 CC	8% of cost of vehicle
	(d) More than 500 CC	10% of cost of vehicle
2	Four wheeled motor vehicles.	
	(a) Motor vehicle having seating capacity upto 6 excluding driver (Motor Cab).	11% of the cost of the vehicle 1[]1
	(b) Motor vehicle having seating capacity more than 6 excluding driver but upto 12 excluding driver (Maxi Cab).	11% of the cost of the Chassis/vehicle 1[]1
	(c) ² [Motor Vehicle having seating capacity more than 12 excluding driver and upto 20 excluding driver and conductor (contract carriage permit and tourist permit)	
	(i) Purchased as a chassis	35% of the cost of chassis
	(ii) Purchased with a complete body] ²	26% of the cost of vehicle
3	Goods Vehicles	
	(1) Articulated Vehicle	20% of the cost of the horse.
	(2) Other than Articulated vehicle	
	(a) Three wheeled vehicles	9% of the cost of vehicle/chassis
	(b) Four wheeled goods vehicle having G.V.W. upto 3000 Kg.	10% of the cost of vehicle/chassis
	(c) Four wheeled goods vehicle having G.V.W. more than 3000 kg. and up to 7500 kg.	11% of the cost of vehicle/chassis
	(d) Four wheeled vehicles having GVW more than 7500 kg.	11% of the cost of vehicle/chassis

1. The expression [subject to maximum of Rs. 2.00 lacs] deleted by notification no. F6(179) Pari/Tax/ Hqrs/ 95/22D Dated 08.03.16.
2. Added by notification no. F6(179) Pari/Tax/ Hqrs/ 95/22E Dated 08.03.17.
3. Amended by notification No. F6 (179) Pari/Tax/Hqrs/95/37521 dated 12.06.17

	<p>(3) Other goods vehicle not covered under any category above or vehicle such as Dumper, Loader, Camper vans/Trailers, tipper, Cash Van, Mobile canteen, Haul pack Dumpers, Mobile Workshops, Ambulance, Animal Ambulance, Fire Tenders, Snorked Ladders, Auxilliary trailers and fire fighting vehicles, Hearses, Mail carrier, mobile clinic/X-ray vans/ Library vans, etc.</p> <p>(a) Purchased as a chassis.</p> <p>(b) Purchased with complete body</p>	<p>10% of cost of the chassis</p> <p>7.50% of cost of the vehicle.</p>
4	Private Service Vehicles	
	(1) With seating capacity upto ¹ [12] ₁ excluding driver.	
	(a) Purchased as a chassis.	15% of the cost of the chassis.
	(b) Purchased with the body.	12% of the cost of Vehicle
	(2) with seating capacity more than ¹ [12] ₁ excluding driver and upto 39 excluding driver.	
	(a) Purchased as a chassis.	35% of the cost of the chassis.
	(b) Purchased with the body.	25% of the cost of the Vehicle.
	(3) With seating capacity more than 39 excluding driver:	
	(a) Purchased as a chassis.	42% of the cost of the chassis.
	(b) Purchased with the body.	32% of the cost of the Vehicle.
5	Educational Institutional bus with seating capacity more than 7 including driver and upto 10 including driver.	
	(a) Purchased as chassis	15% of the cost of the chassis.
	(b) Purchased with the body	12% of the cost of the vehicle.
6	Non Agricultural Tractor-trailers used as goods vehicles,	² [1%] ₂ of the cost of the tractor to which the trailer is attached.

1. The expression [more than 9] substituted by notification no. 6(179) Pari/Tax/ Hqrs/ 95/22D Dated 08.03.16.

2. The expression [9%] substituted by notification no. 6(179) Pari/Tax/ Hqrs/ 95/22D Dated 08.03.16.

Provided that: -

1. The lump sum tax may be paid in full or in six equal installments within a period of one year.
2. In case of Goods vehicles already registered in or outside the State and in case of vehicles other than goods vehicles registered in the state, the lump sum tax shall be arrived at by reducing the amount of tax as computed above at the rate of 10% per financial year or part thereof upto 5 years from the date of registration as transport vehicle.
3. In case where lump sum tax under section 4C of the said act have been paid and thereafter the category/description of vehicle changes and the owner or person having possession or control of the vehicle opts to pay lump sum tax of changed category/ description, the lump sum tax shall be arrived at by reducing the amount of tax as computed above at the rate of 10% per financial year or part thereof for the period beginning from the date of deposition of lump sum tax under section 4C of the said act and upto the date, owner or person having possession or control of the vehicle opts to pay tax under this notification, subject to a maximum period of 5 years.
4. In case where one time tax has already been paid under section 4 (1) (e) of the said Act and the owner or person having possession or control of the vehicle opts to pay tax under the notification, then the tax payable shall be the difference between the amount of tax payable under this notification and the amount of tax already paid under section 4 (1)(e) of the said Act.

Explanation : The cost of the vehicles for computation of Tax: -

- I. ¹[In case of new vehicle/chassis, shall be the ex-showroom price inclusive of all taxes and levies as shown in the purchase bill excluding any discount, rebate or concession in price given under any promotional scheme or otherwise by any manufacturer or dealer.]¹
- II. In case of vehicles registered/purchased out side the State and brought in to Rajasthan for assignment/registration, shall be the cost as prevailing in Rajasthan on the day when the tax becomes due on similar type of vehicle in this state.
- III. In case of vehicles already registered in Rajasthan, shall be the cost as prevailing in Rajasthan, on 1st April of the financial year in which the owner or person having possession or control of the vehicle opts to pay tax under this notification on similar type of vehicles in this state.
- IV. In case of change of category/description of the vehicle under proviso (2) above, shall be the cost of the similar type of vehicle as prevailing in Rajasthan on 1 st April of the financial year in which the owner or person having possession or control of the vehicle opts to pay tax under this notification.
- V. In case where tax has been paid under section 4 (1)(c), shall be the cost as prevailing in Rajasthan on 1st April of the financial year in which he opts to pay tax under this notification on similarly type of vehicle in this state.

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.

By order of the Governor,
(Dr. Manisha Arora)
Joint Secretary to Government.

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

No. F6 (179)/Pari/Tax/Hqrs/95/23

Dated 16-2-2006

NOTIFICATION

In exercise of the powers conferred by clause (e) of sub-sec (1) of section 4 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) the State Government hereby prescribe the **rate of One Time Tax in the case of different class of Transport Vehicles** as specified in Col.No.2 of the table appended here at the rates specified against each in Col.No.3 thereof; namely:-

TABLE

S.N.	Description of class of Motor Vehicle	One Time Tax
1.	2.	3.
1.	Four wheeled motor vehicles	
	(a) Motor vehicle having seating capacity upto 6 excluding driver (Motor Cab).	3.50% of the cost of the vehicle
	(b) Motor vehicle having seating capacity more than 6 excluding driver but upto 12 excluding driver (Maxi Cab).	
	(i) Purchased as a chassis	6.00% of the cost of the chassis.
	(ii) Purchased with a complete body.	4.80% of the cost of the vehicle.

Provided that in case of transport vehicle already registered in the state, if the owner or person having possession or control of the vehicle opts to pay tax under this notification, the One Time Tax shall be arrived at by reducing the amount of tax as computed above at the rate of 10% per financial year upto 5 years from the date of registration as motor cab/maxi cab, as the case may be.

Explanation: The cost of the vehicle 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 out side the State and brought in Rajasthan for assignment/registration, and the owner or person having possession or control of the vehicle opts to pay tax under this notification, shall be the cost as prevailing in Rajasthan on the day when the tax becomes due on similar type of vehicle in this state.
- (iii) In case of vehicles already registered in Rajasthan, shall be the cost as prevailing in Rajasthan on 1st April of the financial year in which the owner or person having possession or control of the vehicle opts to pay tax under this notification on similar type of vehicles in this state.

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 or any period prior to the coming into force of this notification.

By Order of the Governor
(Hanuwant Singh Bhati)
Deputy Secretary of One Government

GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT

No. F6 (179)/Pari/Tax/Hqrs/24E

Jaipur, Dated 11-10-2017

NOTIFICATION

In exercise of the powers conferred by section 4-D of the Rajasthan Motor Vehicles Taxation Act, 1951 (Rajasthan Act No. 11 of 1951) and in supersession of this department's notification No. F.6 (179) /Pari/Tax/Hqrs/24D, dated 08.03.2016, the State Government hereby specifies the **rate of cess called Green tax for different class of vehicles** as specified in col. No 2 of the table given below, at the rate specified against each in Col.4 thereof, namely :-

TABLE

S.N.	Class of the Vehicle	Time	Maximum rate of cess (in Rupees)
1	2	3	4
1	Non-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 certificate of registration under sub-section (10) of section 41 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988).	
	(a) two wheelers		750
	(b) Four wheeled (Car, Jeep) diesel driven vehicles		
	(i) LMV with engine capacity up to 1500 cc		2500
	(ii) LMV with engine capacity above 1500 cc and upto 2000 cc		3500
	(iii) LMV with engine capacity above 2000 cc with seating capacity up to 5		5000
	(iv) LMV with engine capacity above 2000 cc with seating capacity more than 5		7500
	(c) Other than above non transport vehicles		1500

2.	Transport vehicle	at the time of registration under section 41, or assignment under section 47, of the Motor Vehicle 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 goos vehicle		500
	(B) Other than three wheeled passenger and goos vehicle.		
	(i) Light motor vehicle		
	(a) if the age of the vehicle is 6 years or less from the date of its first registration		1500
	(b) If the age of the vehicle is more than 6 years from the date of its first registration.		2000
	(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		2000
	(b) if the age of the vehicle is more than 6 years from the date of its first registration		2500

By Order of the Governor
(Dr. Manisha Arora)
Joint Secretary to Government

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

No.F.6 (179)/Pari/Tax/Hqrs/95/25

Dated 31.03.2006

NOTIFICATION

In exercise of the powers conferred by section 4-B of the Rajasthan Motor Vehicles Taxation Act, 1951, (Rajasthan Act No.11 of 1951), and in supersession of this department's Notification No.F.6 (179)/Pari/Tax/Hqrs/95/11 G, dated 22.07.2000 (as amended from time to time), the state Government hereby, prescribes the rate of **special road tax on the vehicle plying on tourist permit of this state** specified in column No. 1 of the table appended here, at the rate specified against each in column No. 2 thereof:-

-TABLE

Description of Transport Vehicle	Annual Rate of Tax
1	2
1. Four wheeled motor vehicles.	
(i) With seating capacity upto 4 excluding driver.	0.80% of the cost of the vehicle.
(ii) With seating capacity more than 4 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.	6.0% of the cost of the chassis/vehicle.
(v) With seating capacity more than 13 excluding driver and upto 20 excluding driver and conductor.	
(a) Purchased as a chassis.	16% of the cost of the chassis.
(b) Purchased with a complete body.	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.	
(a) Purchased as a chassis.	30% of the cost of the chassis.
(b) Purchased with a complete body.	22% of the cost of the vehicle.
(vii) With seating capacity above 30 excluding driver and conductor.	
(a) Purchased as a chassis.	36% of the cost of the chassis.
(b) Purchased with a complete body.	22% of the cost of the vehicle.
(2) Four wheeled sleeper coaches	
(i) With seating capacity more than 20 excluding driver and conductor and upto 30 excluding driver and conductor.	
(a) Purchased as a chassis.	30% of the cost of the chassis.
(b) Purchased with a complete body.	20% of the cost of the vehicle.
(ii) With seating capacity above 30 excluding driver and conductor and upto 40 excluding driver and conductor.	
(a) Purchased as a chassis.	36% of the cost of the chassis.
(b) Purchased with a complete body.	24% of the cost of the vehicle.
(iii) With seating capacity above 40 excluding driver and conductor	
(a) Purchased as a chassis.	42% of the cost of the chassis.
(b) Purchased with a complete body.	28% of the cost of the vehicle.

Provided that:-

- (1) If passenger vehicles, as mentioned above in clause 2, found plying on hire or reward without permit then such vehicles shall liable to pay special road tax as notified for vehicles covered by tourist permits of similar type, for the complete calendar month in which the vehicle was found plying on hire or reward.
- ¹[(2) for the Motor Vehicle falling under the sub-clauses (v), (vi) and (vii) of clause 1 and clause 2, the maximum amount of special Road Tax shall not exceed ²[Rs. 32,000] per month.]₁

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.

Explanation:-

- (1) The cost of the vehicle/chassis for computation of tax shall be as explained under rule 42 of the Rajasthan Motor Vehicle Taxation Rules, 1951.
- (2) For the purpose of computation of the seating capacity of the sleeper coach, each berth shall be treated equal to 2 seats.

This notification shall come into force with effect from 1.4.2006

By order of the Governor
Deputy Secretary to Government

1. Substituted by notification No. F6 (179)/ Pari/ Tax/ Hqrs/95/25B dated 30.03.2010,
2. Amended by notification No. F6 (179)/ Pari/ Tax/ Hqrs/95/25C dated 08.03.2016

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

No. F6 (179)Trans/Tax/HQ/09/26A

Jaipur, Dated 11-10-2017

NOTIFICATION

In exercise of the power conferred by section 4-E of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951) and in supersession of this department's notification number F.6 (179)Pari/Tax/HQ/ 09/26, dated 09.03.2011, the State Government hereby prescribes the **rate of surcharge on the tax payable under sections 4, 4-B and 4-C of the said Act for different class of vehicles** as specified in column number 2 of the table given below, at the rate specified against each in column number 3 thereof:-

TABLE

S.No.	Description of Class of Motor Vehicle	Rate surcharge
1	2	3
1	Vehicles paying one time tax/lumpsum tax	12.5% of the tax payable
2	Vehicles paying other than one time tax/ lumpsum tax	6.25% of the tax payable

By order of the Governor

(Dr. Manisha Arora)

Joint Secretary to the Government

तिपहिया भार वाहन, 3000 कि.ग्रा. तक के चार पहिया भार वाहन
5 in all तक के तिपहिया यात्री वाहन LST अनिवार्य

परिवहन विभाग

अधिसूचना

जयपुर, 9 मार्च, 2007

एस.ओ. 397:— राजस्थान मोटर यान कराधान अधिनियम, 1951 (1951 का अधिनियम संख्या 11) की धारा 4-ग के द्वितीय परन्तुक द्वारा प्रदत्त शक्तियों के प्रयोग में राज्य सरकार यह राय रखते हुए कि लोकहित में ऐसा करना समीचीन है एतद् द्वारा यह अधिसूचित करती है कि दिनांक 31.03.2007 के पश्चात राज्य में पंजीकृत और समुदेशन/रजिस्ट्रीकरण किये जाने वाले निम्न प्रकार के वाहनों को अधिनियम की धारा 4 की उप-धारा (1) के खण्ड (क) या खण्ड (ड़) और धारा 4-ख के तहत संदेय मोटर वाहन कर एवं विशेष पथकर के स्थान पर धारा 4-ग के तहत संदेय एकमुश्त कर का संदाय किया जाना अनिवार्य होगा:—

(1) सभी श्रेणी के तिपहिया भार वाहन, (2) सभी श्रेणी के चार पहिया भार वाहन जिनका जी.वी. डब्ल्यू 3000 किग्रा. तक है। (3) सभी श्रेणी के तिपहिया यात्री वाहन जिनकी बैठक क्षमता चालक को छोड़कर चार तक है।

(एफ.6 (255)परि/कर/एचक्यू/05-161)

राज्यपाल के आदेश से,

(दिनेश यादव)

उप शासन सचिव

दिनांक 01.08.2014 के पश्चात पंजीयन होने वाले 3000kg. से 7500kg. GVW तक के भार वाहन, 7 in all तक मोटर कैब, 8 in all to 13 in all तक मैक्सी कैब पर एक मुश्त कर अनिवार्य

Transport Department,

Notification,

Jaipur, July 14, 2014

S.O. 94.- in exercise of the powers conferred by second proviso to section 4C of the Rajasthan Motor Vehicles Taxation Act 1951 (Act No. 11 of 1951), the State Government Being of the opinion, that it is expedient in public interest to do so, hereby notifies that following classes of Motor vehicles registered or assigned in the State on or after 01.08.2014 shall be required compulsory to pay Lump Sum Tax under section 4 C, instead of tax payable under clauses (a) or (e) of sub-section (1) of section 4 and section 4 B of the Act:-

1. All categories of Four wheeled Goods vehicles having Gross Vehicle Weight more than 3000 kg and up to 7500 kg.
2. All categories of Motor cabs having seating capacity up to six excluding driver.
3. All categories of Maxi Cabs having seating capacity more than six but not more than twelve seats excluding driver.

[F.6 (179)/ Pari/Tax/Hqrs/95/2]

By order of the Governor,

(Dr. Manisha Arora),

Joint Secretary to Government

दिनांक 01.04.2007 के पश्चात पंजीयन होने वाले 3000kg. से अधिक व 7500kg. GVW तक के भार वाहन, 7 in all तक मोटर कैब, 8 in all to 13 in all तक मेक्सी कैब पर एक मुश्त कर अनिवार्य

**Transport Department,
Notification,
Jaipur, March 9, 2015**

In exercise of the powers conferred by second proviso to section 4-C of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951) and in supersession of this department's notification No. F.6 (179) / Pari/ Tax/Hqrs/95/2 datd 14.07.2014. the State Government being of the opinion that it is expedient in public interest so to do, hereby notifies that following classes of Motor vehicles registered or assigned in the State on or after 01.04.2007 shall be required compulsory to pay Lump Sum Tax under section 4-C instead of tax payable under clause (a) or (e) of sub-section (1) of section 4 and section 4-B of the said Act.

1. All Categories of Four Wheeled Goods Vehicles having Gross vehicleWeight more that 3000 kg. and upto 7500 kg.
2. All categories of Motor cabs having seating capacity up to six excluding driver.
3. All categories of Maxi Cabs having seating capacity more than six but not more than twelve seatsexcluding driver.

This shall have effect from 01.04.2015

[F.6 (179)/ Pari/Tax/Hqrs/95/3]

By orderoftheGovernor,

(Dr. Manisha Arora),

Joint Secretary to Government

दिनांक 01.04.2007 के पश्चात पंजीयन होने वाले 7500kg. से अधिक व 12000kg. GVW तक के भार वाहन व 13 in all तक PSV वाहन पर एक मुश्त कर अनिवार्य

Transport Department,

Notification,

Jaipur, March 8, 2016

In exercise of the powers conferred by second proviso to section 4-C of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951) the State Government hereby, with effect from 01.04.2016, makes the following amendment in this department's notification number F.6 (179) Pari/Tax/Hqrs/95/3, dated 09.03.2015, namely :-

AMENDMENT

In the said notification, after the existing serial number 3 and entries thereof, following new serial number 4 and 5 entries thereto shall be added, namely :-

4. All Categories of Goods Vehicles having Gross vehicle Weight more than 7500kg. and upto 12000 kg.
5. All Private Service Vehicles with seating capacity upto 12 excluding driver.

[F.6 (179)/ Pari/Tax/Hqrs/95/27 A]

By order of the Governor,

(Dr. Manisha Arora),

Joint Secretary to Government

भार वाहनGVW 3000 kg. से अधिक व 16500 kg तक, 22 in all तक के सभी श्रेणी के कोन्ट्रेक्ट करिज, सभी श्रेणी के 22 in all तक के ट्यूरिस्ट परमिट वाहन व PSV 22 in all तक के वाहनों पर LST अनिवार्य

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

Jaipur, March 08, 2017

S.O. 195.- In exercise of the power conferred by second proviso to section 4-C of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951) and in supersession of this department's notification number F.6 (179) Pari/Tax/Hqrs/95/3 dated 09.03.2015, as amended from time to time, the State Government being of the opinion that it is expedient in public interest so to do, hereby notifies that following classes of Motor Vehicles registered or assigned in the State on or after 01.04.2007 shall be required compulsory to pay Lump sum tax under section 4-C instead of tax payable under clause (a) or (c) of sub-section (1) of section 4 and section 4-B of the said Act:-

1. All categories of four wheeled goods vehicles having gross vehicle weight more than 3000 kg and upto 16500 kg.
2. All categories of contract carriage vehicles having seating capacity upto twenty excluding driver and conductor,
3. All categories of tourist permit vehicles having seating capacity upto twenty excluding driver and conductor, and
4. All private service vehicles having seating capacity upto twenty excluding driver and conductor.

This notification shall have effect from 01.04.2017.

[F.6 (179) Pari/Tax/Hqrs/95/2]
By Order of the Governor,

(Dr. Manisha Arora)
Joint Secretary to the Government

नये स्टेज केरिज वाहन 09.03.11 के बाद खरीदकर 31.03.2013 तक पंजीकृत
हों व ग्रामीण व अन्य रूट पर चलें SRTमें दो वर्ष की छूट

Government of Rajasthan
Transport Department,
Notification,
Jaipur, March 9, 2011

S.O. 601 – In exercise of the power conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act. 1951 (Act No. 11 of 1951), the State Government being of the opinion that it is expedient in the public interest to do so hereby exempts the new stage carriage passenger vehicles, purchased after the date of this notification and registered before 31-03-2013 and plying exclusively on rural routes and other routes (as classified under the provisions of the Rajasthan Motor Vehicles Rules, 1990) from the payment of special road tax payable under section 4 B of the said Act for a period of two years from the date of their registration.

[F-6 (179) Trans/Tax/Hqrs/09/Pt II-2]

By order of the Governor, Mahendra Soni, Deputy
Secretary to the Govt.

नये स्टेज केरिज वाहन 09.03.11 के बाद खरीदकर 31.03.2013 तक पंजीकृत
हों व ग्रामीण व अन्य रूट पर चलें SRTमें तीन वर्ष की छूट

Government of Rajasthan
Transport Department,
Notification,
Jaipur, March 6, 2013

In exercise of the power conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act. 1951 (Act No. 11 of 1951), the State Government hereby makes the following amendment in this department notification no. F6 (179) Trans/Tax/Hqrs/ 09/ Part II- 2 dated 09.03.2011 namely.

AMENDMENT

In the said notification for the existing expression "two years" the expression "three years" shall be substituted

[F-6 (179) Trans/Tax/Hq/13]

By order of the Governor,

Pawan Arora,

Deputy Secretary to the Govt.

नये स्टेज केरिज वाहन 01.04.13 के बाद खरीदकर 25.03.2014 तक पंजीकृत
हों व ग्रामीण व अन्य रूट पर चलें SRTमें तीन वर्ष की छूट

Government of Rajasthan
Transport Department,
Notification,
Jaipur, March 6, 2013

In exercise of the power conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government, being of the opinion that is expedient in the public interest so to do hereby exempts the new stage carriage passenger vehicle, purchased on and after 01.04.2013 and registered up to 31.03.2014 and plying exclusively on rural routes and other routes (as classified under the provisions of the Rajasthan Motor Vehicles Rules, 1990) from the payment of special road tax payable under section 4-B of the said Act for a period of three years from the date of their registration.

[F-6 (179) Trans/Tax/Hq/13]

By order of the Governor,
Pawan Arora,
Deputy Secretary to the Govt.

3 लाख तक के वाहनों पर सरचार्ज में छूट

Transport Department,

Notification,

Jaipur, March 9, 2011

S.O. 602 – In exercise of the power conferred by sub-section (1) of section 3 read with section 4-E of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government being of the opinion that it is expedient in the public interest to do so hereby exempts such vehicles the cost of which does not exceed Rs. 300 Lacs, from the payment of surcharge payable under the said Act.

[F-6 (179) Trans/Tax/Hqrs/09/Pt II-3]

By order of the Governor

Mahendra Soni

Deputy Secretary to the Govt.

AC/Heater fitted, 30 in all से अधिक के वाहन पर 50 प्रतिशत SRT छूट 3 वर्ष तक (20.02.2004 से 31.03.2005 तक पंजीयन होने पर)

राजस्थान सरकार

क्रमांक : एफ.6 (262) परि/टैक्स/एच.क्यू./2001 जयपुर दिनांक : 20.2.2004

अधिसूचना

राजस्थान मोटर यान कराधान अधिनियम, 1951 की धारा 3 की उप धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार यह राय रखते हुये कि लोकहित में ऐसा करना समीचीन है, ऐसी सभी नई वातानुकूलित संयंत्र और हीटर युक्त यात्री वाहनों, जिनकी बैठक क्षमता चालक एवं परिचालक को छोड़कर 30 से अधिक है, को राजस्थान मोटर यान कराधान अधिनियम, 1951 की धारा 4 बी के तहत देय विशेष पथकर की 50 प्रतिशत से अधिक राशि का निम्न शर्तों पर परिहार करती है :-

1. वाहन का अधिसूचना जारी होने की तिथि से 31.03.2005 की अवधि तक पंजीयन करवाया गया हो।
2. वाहन पर दिनांक 31.03.2005 तक पर्यटक अनुज्ञापत्र प्राप्त कर लिया गया हो।
3. उक्त छूट पर्यटक अनुज्ञापत्र प्राप्त करने की तिथि से 3 वर्ष की अवधि के लिये होगी।
4. आवश्यकतानुसार वाहन का वातानुकूलित संयंत्र अथवा हीटर यात्रियों को ले जाते समय सही एवं चालू हालत में है ऐसा नहीं होने पर यह माना जावेगा कि वाहन स्वामी द्वारा वाहन का संचालन पर्यटक अनुज्ञापत्र की शर्तों के उल्लंघन में किया जा रहा है।
5. अगर किसी वाहन स्वामी द्वारा उक्त कर की सम्पूर्ण राशि राज्य सरकार में जमा करा दी गई है तो छूट की राशि वापिस देय नहीं होगी।

राज्यपाल के आदेश से,
शासन उप सचिव

AC/Heater fitted, 30 in all से अधिक के वाहन पर 50 प्रतिशत SRT छूट 3 वर्ष तक (01.04.2005 से 31.03.2006 तक पंजीयन होने पर)

राजस्थान सरकार

क्रमांक : एफ.6 (179) परि/कर/मु./2005

जयपुर दिनांक : 24.03.2005

अधिसूचना

राजस्थान मोटर यान कराधान अधिनियम, 1951 की धारा 3 की उप धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार यह राय रखते हुये कि लोकहित में ऐसा करना समीचीन है, ऐसी सभी नई वातानुकूलित संयंत्र और हीटर युक्त यात्री वाहनों, जिनकी बैठक क्षमता चालक एवं परिचालक को छोड़कर 30 से अधिक है, को राजस्थान मोटर यान कराधान अधिनियम, 1951 की धारा 4 बी के तहत देय विशेष पथकर की 50 प्रतिशत से अधिक राशि का निम्न शर्तों पर परिहार करती है :—

1. वाहन का दिनांक 1.4.2005 से दिनांक 31.3.2006 की अवधि तक पंजीयन करवाया गया हो।
2. वाहन पर दिनांक 31.03.2006 तक पर्यटक अनुज्ञापत्र प्राप्त कर लिया गया हो।
3. उक्त छूट पर्यटक अनुज्ञापत्र प्राप्त करने की तिथि से 3 वर्ष की अवधि के लिये होगी।
4. आवश्यकतानुसार वाहन का वातानुकूलित संयंत्र अथवा हीटर यात्रियों को ले जाते समय सही एवं चालू हालत में है ऐसा नहीं होने पर यह माना जावेगा कि वाहन स्वामी द्वारा वाहन का संचालन पर्यटक अनुज्ञापत्र की शर्तों के उल्लंघन में किया जा रहा है।
5. अगर किसी वाहन स्वामी द्वारा उक्त कर की सम्पूर्ण राशि राज्य सरकार में जमा करा दी गई है तो छूट की राशि वापिस देय नहीं होगी।

राज्यपाल के आदेश से,
शासन उप सचिव

ए.सी. केम्पर वेन, ए.सी. यात्री यान, बैठक क्षमता 30 से अधिक हो, Tourist
Transport
Operator के नाम पंजीकृत, पर SRT में 50 प्रतिशत छूट

राजस्थान सरकार
परिवहन विभाग,

क्रमांक : एफ.6(248)परि/कर/मु./2006

जयपुर, दिनांक 01.01.2008

राजस्थान मोटर यान कराधान अधिनियम, 1951 की धारा 3 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार यह राय रखते हुए कि लोकहित में ऐसा करना समीचीन है, ऐसी सभी वातानुकूलित केम्पर वेन एवं वातानुकूलित यात्री वाहनों जिनकी बैठक क्षमता चालक एवं परिचालक सहित 30 से अधिक है को राजस्थान मोटर यान कराधान अधिनियम, 1951 की धारा 4-बी के तहत देय विशेष पथकर की 50 प्रतिशत से अधिक राशि का निम्न शर्तों पर परिहार करती है ;

1. वाहन भारत सरकार के पर्यटक विभाग से मान्यता प्राप्त पर्यटक परिवहन प्रचालक (Tourist Transport Operator) के नाम राजस्थान राज्य में पंजीकृत हो एवं पर्यटक परिवहन प्रचालक इण्डियन एसोसिएशन ऑफ ट्यूर ऑपरेटर्स (Indian Association of Tour Operators) एवं राजस्थान एसोसिएशन ऑफ ट्यूर ऑपरेटर्स (Rajasthan Association of Tour Operators) से मान्यता प्राप्त हो।
2. वाहन को जारी पर्यटक अनुज्ञापत्र मान्यता प्राप्त पर्यटक प्रचालक के नाम से राजस्थान राज्य के प्राधिकृत अधिकारी द्वारा जारी किया गया हो।

स्पष्टीकरण :- "केम्पर वेन" से ऐसा मोटर यान अभिप्रेत है, जिसको मनोरंजक शिविर जीवन (recreational camping) या भ्रमण के उपयोग के लिए रहने के क्वार्टर्स प्रदान करने के लिए प्रारूपित या निर्मित किया गया हो एवं जिसमें न्यूनतम निम्न उपस्कर लगे हो :-

- कुर्सी एवं मेज
- सोने का स्थान जिसे बैठने में परिवर्तित किया जा सके,
- भोजन पकाने की सुविधा (Cooking facilities),
- भण्डारण सुविधा (Storage facilities),

यह उपस्कर व्यक्ति के रहने हेतु निर्धारित भाग में स्थाई रूप में लगे हों तथापि मेज को इस प्रकार प्रारूपित किया जा सकता है जिसे आसानी से हटाया जा सके।

यह अधिसूचना दिनांक 31.12.2010 तक प्रवृत्त रहेगी।

(दिनेश यादव)
उप शासन सचिव (मु.)

AC यात्री यान, स्लीपर के अतिरिक्त, 30 in all से अधिक Tourist Transport operator के नाम पंजीकृत RATO व IATO से मान्यता प्राप्त हो 50 प्रतिशत SRT छूट

**Government of Rajasthan,
Transport Department,
Notification,
Jaipur, March 09, 2015**

In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government being of the opinion that it is expedient in the public Interest so to do, hereby exempts, fifty percent of Special Road Tax payable under section 4-B of the said Act, on the air conditioned passenger vehicles, except sleeper coach, having seating capacity more than 30 including driver and conductor, subject to the following conditions, namely :-

- (i) that the vehicles shall be registered in the State of Rajasthan in the name of tourist transport operator.
- (ii) that the tourist permit of the vehicle shall be issued by competent authority of State of Rajasthan in the name of recognized tourist operator ; and.
- (iii) That the tourist transport operator shall be recognized by Ministry of Tourism, Government of India, India Association of Tour Operators (IATO) and Rajasthan Association of Tour Operators (RATO) and approved as such by the Transport Commissioner.

This notification shall have effect from 01.04.2015 and shall remain in force upto 31.03.2018.

[F.6 (179) Trans/Tax/Hqrs/95/5]

By order of the Governor, Dr. Manisha Arora, Joint Secretary to Government

AC यात्री यान, स्लीपर के अतिरिक्त, 12 in all से अधिक Tourist Transport operator के नाम पंजीकृत RATO व IATO से मान्यता प्राप्त हो 50 प्रतिशत SRT छूट

GOVERNMENT OF RAJASTHAN
TRANSPORT DEPARTMENT

F.6(266)/Pari/Tax/Hqrs/2006/8366-79

Jaipur, Dated:-15.05.2015

NOTIFICATION

In exercise of the powers conferred by sub section (1) of section 3 of Rajasthan Motor Vehicle Taxation Act 1951 (Act No.11 of 1951) and in supersession of this department's Notification F6(179)/pair/tax/Hqrs/95/5, dated 9.3.2015, the State Government being of the opinion that is expedient in public interest so to do, hereby exempts fifty percent of Special Road Tax payable under section 4-B of the said Act, on the air conditioned passenger vehicles, except sleeper coach, having seating capacity more than 12 including driver, subject to the following conditions, namely :-

1. that the Vehicle shall be registered in the State of Rajasthan in the name of tourist transport operator,
2. that the tourist permit of the vehicle shall be issued by competent authority of State of Rajasthan in the name of recognized tourist operator, and
3. that the tourist transport operator shall be recognized by Ministry of Tourism, Government India or Tourism Department, Government of Rajasthan, Indian Association of Tour Operator (IATO) and Rajasthan Association of Tour Operators (RATO) and approved as such by the Transport Commissioner.

This notification shall have effect from 01.5.2015 and shall remain in force upto 30.4.2018.

By Order of the Governor,

(Dr. Manisha Arora),
Joint Secretary to Government

AC यात्री यान, स्लीपर के अतिरिक्त बैठक 12 in all से अधिक Tourist Transport operator के नाम पंजीकृत RATO व IATO से मान्यता प्राप्त वाहन से अधिकतम 12500/- रुपये SRT देय होगी उसके अतिरिक्त SRT छूट

Transport Department,

**Notification,
Jaipur, March 08, 2016**

In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951) and in supersession of this department's notification number F.6 (266)/pari/tax/Hqrs/2006/8366-79, dated 15.05.2015, the State government being of the opinion that it is expedient in public interest so to do, hereby exempts Special Road Tax payable exceeding Rupees 12500/- per month under section 4-B of the said Act, on the air conditioned passenger vehicles, excepts sleeper coach having seating capacity more than 12 including driver, subject to the following conditions, namely:-

- (i) that the vehicle shall be registered in the State of Rajasthan in the name of tourist transport operator.
- (ii) that the tourist permit of the vehicle shall be issued by competent authority of State of Rajasthan in the name of recognized tourist operator ; and.
- (iii) That the tourist transport operator shall be recognized by Ministry of Tourism, Government of India or Tourism Department, Government of Rajasthan, Indian Association of Tour Operators (IATO) and Rajasthan Association of Tour Operators (RATO) and approved as such by the Transport Commissioner.

This notification shall have effect from 01.04.2015 and shall remain in force upto 30.04.2018.

[F.6 (179)/Pari/Tax/Hqrs/95/27B]

By order of the Governor,

स्कूल के नाम पंजीकृत वाहनों को कर छूट

(21.07.1993 से 07.03.2017)

एस.ओ. 73 – राजस्थान मोटर यान कराधान अधिनियम 1951 (1951 का राजस्थान अधिनियम संख्या 11) की धारा 3 की उप-धारा (1) द्वारा प्रदत्त शक्तियों के प्रयोग में राज्य सरकार यह राय रखते हुए कि लोकहित में ऐसा करना समीचीन है, एतद् द्वारा उस कर का, जो उक्त अधिनियम के प्रावधानों के अन्तर्गत उस मोटर वाहन द्वारा देय हैं जो केवल अनन्य रूप से राजस्थान सरकार से मान्यता प्राप्त शैक्षणिक संस्थाओं अथवा शैक्षणिक संस्थाओं जिनकी व्यवस्थापिका समिति सोसायटीज रजिस्ट्रेशन एक्ट के अधीन पंजीकृत है, के विद्यार्थियों को विद्यालय लाने व वापिस ले जाने के लिए उपयोग में ली जाती है, परिहार करती है।

(प. 6 (96) कर/शैक्षणिक/89 दिनांक 21.7.1993)

स्कूल के नाम पंजीकृत वाहनों को कर छूट को वापस लिया गया

**GOVERNMENT OF RAJASTHAN
TRANSPORT-DEPARTMENT**

Jaipur, March 08, 2017

S.O. 198.- In exercise of the power conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No 11 of 1951), the State Government hereby, with immediate effect, rescinds this department's notification number F. 6 (96)/Tax/Education/89 dated 21.07.1993.

[F.6 (179) Pari/Tax/Hqrs/95/3]
By Order of the Governor,

(Dr. Manisha Arora)
Joint Secretary to the Government

10 सीट तक के शैक्षणिक संस्थाओं के नाम पंजीकृत वाहनों को कर छूट देने की अधिसूचना, वापस लेने पर इस प्रकार के वाहनों से कर वसूली का स्पष्टीकरण

राजस्थान सरकार

परिवहन विभाग

क्रमांक :- प.6(262)परि/कर/मु./07/36467

जयपुर, दिनांक 26.05.17

कार्यालय आदेश 19/2017

राज्य सरकार द्वारा दिनांक 08.03.2017 को अधिसूचना जारी कर विभाग की पूर्व में जारी अधिसूचना संख्याक एफ.6(96) कर/शैक्षणिक/89 दिनांक 21.07.1993 जो कि राजस्थान सरकार से मान्यता प्राप्त शैक्षणिक संस्थाओं अथवा शैक्षणिक संस्थाओं जिनकी व्यवस्थापिका समिति सोसायटी रजिस्ट्रेशन एक्ट के अंतर्गत पंजीकृत है, के ऐसे वाहनों जो विद्यार्थियों को विद्यालय लाने व वापस ले जाने के कार्य में कार्यरत थे पर देय कर के परिहार से संबंधित थी, को विखण्डित कर दिया है।

इस अधिसूचना को वापस लिए जाने से शैक्षणिक संस्थाओं एवं सोसायटी एक्ट के अंतर्गत पंजीकृत शैक्षणिक संस्थाओं के वाहनों पर देय कर के संबंधमें कई भ्रातिया उत्पन्न हो रही हैं। अतः ऐसे वाहनों में संबंध में निम्न रूप से कर आरोपित किया जाना सुनिश्चित किया जावे।

1. ऐसे वाहन जो कि शैक्षणिक संस्था के नाम से पंजीकृत हैं व जिनकी बैठक क्षमता 10 सीट से अधिक है, वह राजस्थान मोटर वाहन कराधान नियम, 1951 के नियम 28 (g) के तहत कर की देयता से मुक्त है।
2. वाहन जो कि शैक्षणिक अथवा संस्था ; के नाम से 08.03.2017 के पूर्व से पंजीकृत है तथा जिनकी शैक्षणिक क्षमता 10 सीट तक है, उन पर विभाग की अधिसूचना क्रमांक एफ.6 (119) परि/कर/मु./95/22सी दिनांक 14.07.2014 के अनुसार शैक्षणिक संस्थाओं के वाहनों पर लागू कर के अनुसार एक मुश्त कर देय होगा। दिनांक 08.03.2017 से पंजीकृत होने वाले ऐसे वाहनों पर नियमानुसार शैक्षणिक संस्थाओं के वाहनों पर देय एक मुश्त कर आरोपित किया जाएगा।
3. जो वाहन सोसायटी अथवा किसी व्यक्ति के नाम से दिनांक 08.03.2017 से पूर्व में तथा टैक्सी और मैक्सी के रूप में पंजीकृत है उन पर अधिसूचना क्रमांक एफ.6(179)परि/कर/मु./95/22सी दिनांक 14.02.2014 के अनुसार 11 प्रतिशत की दर से एक मुश्त कर देय होगा एवं दिनांक 08.03.2017 से पंजीकृत होने वाले ऐसे वाहनों पर नियमानुसार वाहन की कीमत का 11 प्रतिशत एक मुश्त कर देय होगा।
4. बिन्दु संख्या 2 एवं 3 पर वर्णित वाहनों के लिए अधिसूचना संख्या 22 सी के द्वितीय परन्तुक के अनुसार देय एक मुश्त कर पर प्रतिवर्ष 10 प्रतिशत की दर से अधिकतम 5 वर्ष के लिए छूट प्रदान की जाएगी चाहे वाहन कर मुक्त रहे हो या कर अदा किया हो।
5. उपरोक्त वर्णित वाहनों के अलावा विखण्डित अधिसूचना के तहत पूर्व में कर मुक्त किये गये अन्य सभी वाहनों पर अब उनके द्वारा धारित परमिट के अनुसार कर देय होगा।
6. दिनांक 08.03.2017 से पूर्व की विखण्डित अधिसूचना के अन्तर्गत लम्बित सभी प्रकरणों पर विभाग के प्रचलित नियमों के अनुसार कराधान अधिकारी द्वारा निर्णय लिया जावे।

(आर.सी.यादव), अपर परिवहन आयुक्त (कर)

मोटर ड्राइविंग स्कूल के नाम पंजीकृत गैर परिवहन यान पर जिनका उपयोग परिवहन यान की तरह किया गया है को 31.03.2005 तक RTव SRT से छूट

राजस्थान सरकार
परिवहन विभाग

क्रमांक : एफ.6 (96) परि/कर/मु./III/2001

जयपुर दिनांक : 18.03.2005

अधिसूचना

राजस्थान मोटर वाहन कराधार अधिनियम 1951 (1951 का राजस्थान अधिनियम सं. 11) की धारा 3 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार यह राय रखते हुए कि लोकहित में ऐसा करना समीचीन है, एतद् द्वारा राज्य के समस्त ड्राइविंग स्कूल के नाम पंजीकृत गैर परिवहन यान जिनका उपयोग परिवहन यान के रूप में मोटर यान चलाने में अनुदेश देने के लिए किया गया है, को उक्त अधिनियम के अन्तर्गत देय मोटर वाहन कर तथा विशेष पथ कर जो 31.03.2005 तक संदाय हेतु शोध्य हो गया हो, से छूट प्रदान करती है।

राज्यपाल की आज्ञा से
उप शासन सचिव

मोटर ड्राइविंग स्कूल वाहनों को विशेष पथकर में छूट –

Government of Rajasthan,

Transport Department,

Notification,

Jaipur, March 06, 2013

In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government being of the opinion that it is expedient in the public Interest so to do, hereby exempts, four wheeled motor vehicles plying on non-temporary permits with seating capacity upto 8 excluding driver and registered in the name of a Motor Driving School and exclusively used for the purpose of imparting motor driving training, from Special Road Tax payable under section 4B of the said Act.

[F.6 (179) Trans/Tax/Hq/13]

By order of the Governor, (Pawan Arora) Deputy Secretary to Government

विद्युत बैटरी से चलने वाले वाहनों को चालू टेक्स में छूट

विद्युत बैटरी चालित यानों को कर छूट

अधिसूचना क्रमांक:प. 6 (96) परि/करमुक्त/मु./97/पार्ट-III दिनांक 24.1.2000 राजस्थान मोटर यान कराधान अधिनियम, 1951 (1951 का राजस्थान अधिनियम संख्या 11) की धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों के प्रयोग में राज्य सरकार यह राय रखते हुए कि लोकहित में ऐसा करना समीचीन है, एतद् द्वारा विद्युत बैटरी चालित समस्त प्रकार के यानों द्वारा उक्त अधिनियम की धारा 4 एवं 4-बी के अन्तर्गत देय करों का परिहार करती है।

विद्युत बैटरी से चलने वाले वाहनों को ग्रीन टैक्स में छूट

TRANSPORTDEPARTMENT

NOTIFICATION

Jaipur, March 08, 2016

In exercise of the power conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No 11 of 1951), the State Government being of the opinion that it is expedient in public interest so to do, hereby exempts from tax payable hereby, exempts from tax payable under section 4-D of the said Act on vehicle driven solely on electric battery.

[F.6 (179) Pari/Tax/Hqrs/95/27C]
By Order of the Governor,

(Dr. Manisha Arora)
Joint Secretary to the Government

LPG, CNG, Solar Energy से संचालित वाहनों को विशेष पथकर में 50 प्रतिशत की छूट—

एस.ओ. 438 : राजस्थान मोटर यान कराधान अधिनियम, 1951 की धारा 3 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार, यह राय रखते हुए कि लोकहित में ऐसा करना समीचीन है, वाहन निर्माता द्वारा मूल रूप से निर्मित ऐसे वाहनों, जिनमें ईंधन के रूप में द्रव्य पेट्रोलियम गैस (LPG), दबावित प्राकृतिक गैस (CNG) अथवा सौर ऊर्जा (Solar Energy) का प्रयोग होता है, पर राजस्थान मोटर यान कराधान अधिनियम, 1951 की धारा 4-बी के अन्तर्गत देय विशेष पथकर की 50 प्रतिशत से अधिक राशि का परिहार करती है।

(प. 6 (179) परि/कर/मु. दिनांक : 24.3.2005)

NCT में ही चलने वाले CNG व यूरो मापदंड पूरे करने वाले वाहनों को कर छूट

राजस्थान सरकार

परिवहन विभाग

क्रमांक : एफ 6 (208)/परि/कर/मु./08

जयपुर दिनांक 02.12.2008

अधिसूचना

राजस्थान मोटर यान कराधान अधिनियम, 1951 (1951 का राजस्थान अधिनियम संख्या 11) की धारा 3 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार, यह राय रखते हुए कि लोकहित में ऐसा करना समीचीन है, एतद् द्वारा क्षेत्रीय योजना-2021 के अनुच्छेद 2.1 (समय-समय पर संशोधित) में परिभाषित राष्ट्रीय राजधानी क्षेत्र के अन्य उप-क्षेत्रों में पंजीकृत एवं उन उप-क्षेत्रों से जारी गैर-अस्थाई संविदा अनुज्ञापत्र जो राष्ट्रीय राजधानी क्षेत्र के लिए जारी किये गये हैं, पर संचालित राजस्थान राज्य के राष्ट्रीय राजधानी क्षेत्र में आने वाले ऑटोरिक्षा एवं मोटर कैब वाहनों को उक्त अधिनियम के अन्तर्गत देय कर के भुगतान को, मोटर यान अधिनियम, 1988 (केन्द्रीय अधिनियम 59, 1988) की धारा 88 की उप-धारा (6) के अन्तर्गत दिल्ली, हरियाणा, राजस्थान एवं उत्तरप्रदेश राज्यों के मध्य सामूहिक आपसी परिवहन करार की अधिसूचना जारी होने की तिथि से इस शर्त के साथ परिहार करती है कि उक्त वाहनों का प्रयोग केवल राष्ट्रीय राजधानी क्षेत्र में ही किया जाएगा एवं यह छूट उन वाहनों को देय होगी जो सी.एन.जी. एवं राष्ट्रीय राजधानी क्षेत्र के उप-क्षेत्रों में प्रचलित यूरो मापदण्ड की पालना करते हों।

राज्यपाल के आदेश से,

(दिनेश यादव)

उप शासन सचिव (मु.)

दिव्यांगों द्वारा उपयोग वाले रेट्रोफिटेट/एडोप्टेड वाहन, कीमत 8 लाख
से अधिक न हो O.I.T.छूट

**Government of Rajasthan,
Transport Department,
Notification,
Jaipur, March 09, 2015**

In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government being of the opinion that it is expedient in the public Interest so to do, hereby exempts, from the payment of One Time Tax payable under section 4 of the said Act on the four wheeled carriages retrofitted/adapted with the kit for physically challenged persons and solely used by the physically challenged person, having cost not exceeding rupees eight lakh.

[F.6 (179) Trans/Tax/Hqrs/95/4]

By order of the Governor, Dr. Manisha Arora, Deputy Secretary to Government

दिव्यांगों वाले Invalid Carriages वाहनों को कर में छूट

राजस्थान सरकार
परिवहन विभाग

गृह (ग्रुप-7) विभाग
अधिसूचना
जयपुर, अक्टूबर 4, 1976

राजस्थान मोटर गाड़ी कराधान अधिनियम, 1951 (1951 का राजस्थान अधिनियम 11) की धारा 3 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार, यह राय होने पर कि ऐसा करना लोकहित में समीचीन है, उक्त अधिनियम के उपबन्धों के अधीन विकलांग व्यक्तियों के स्वामित्वाधीन और उनके द्वारा चलाये जाने वाले अपंगार्थ वाहनों (Invalid Carriages) को, एतद् द्वारा संदेय करों से छूट प्रदान करती है।

(संख्या पं. 11 (11) गृह/7/75)

राज्यपाल की आज्ञा से
उप शासन सचिव

देवनारायण छात्र स्कूटी योजना, अनुसूचित जनजाति छात्र स्कूटी योजना, मेधावी छात्र प्रोत्साहन योजना में फ्री वितरित स्कूटी को **Registration Fees** से छूट

Transport Department,

Notification,

Jaipur, March 08, 2016

In exercise of the powers conferred by sub-section (1) of rule 4.6 of Rajasthan Motor Vehicles Rules, 1990 and in supersession of this department's notification number F 7 (94) Pari/Rule/Hq/94/644 Dated 27.04.2012, the State Government being of the opinion that it is expedient in public interest so to do, hereby exempts Two Wheeler Vehicles distributed free of cost under Dev Narayan Chhatra Scooty Vitran and Protsahan Yojna or Anusuchit Janjati Chhatra Nishulk Scooty Vitran Yojana or Rajasthan Medhavi Chhatra Protsahan Yojana from Payment of registration fee payable under Rule 81 of Central Motor Vehicles Rules, 1989.

[F.6 (179)/Pari/Tax/Hqrs/95/27E]

By order of the Governor,

(Dr.Manisha Arora)

Joint Secretary to Government

देवनारायण योजना, अनुसूचित जनजाति योजना, मेधावी छात्र योजना में फ्री वितरित स्कूटी को OTT, Green Tax, Surcharge से छूट

Transport Department,

**Notification,
Jaipur, March 08, 2015**

In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951) and in supersession of his department's notification number F.6(59) Pari/Tax/Hqrs/05/75280, dated 01.11.2010 and F.6 (59) Pari/Tax/Hqrs/05-645, dated 27.04.2012, the State Government being of the opinion that it is expedient in the public interest so to do, hereby, with immediate effect, exempts, Two Wheeler Vehicles distributed free of cost under Devnarayan Chhatra Scooty Vitran and Protsahan Yojna or Anusuchit Janjati Chhatra Nishulk Scooty Vitran Yojana or Rajasthan Medhavi Chhatra Protsahan Yojana, from Payment of One Time Tax, Green Tax and Surcharge payable under section 4, 4-D and 4-E of the said Act.

[F.6 (179)/Pari/Tax/Hqrs/95/27D]

By order of the Governor,

(Dr.Manisha Arora)

Joint Secretary to Government

डबल डेकर वाहनों को 5 वर्ष तक कर छूट

राजस्थान सरकार
परिवहन विभाग

क्रमांक : एफ.6 (179) परि/कर/मु./ 2005

जयपुर दिनांक : 24.03.2005

अधिसूचना

राजस्थान मोटर यान कराधान अधिनियम 1951 की धारा 3 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार यह राय रखते हुए कि लोकहित में ऐसा करना समीचीन है, ऐसे सभी डबल डेकर वाहनों जिनका पंजीयन दिनांक 01.04.2005 से दिनांक 31.03.2006 की अवधि में किया गया हो तथा जिनका प्रयोग अनन्यतः राज्य के किसी भी नगर की नगरीय सीमा में संविदा वाहन अनुज्ञापत्र प्राप्त कर पर्यटकों को घुमाने के लिये किया जाता है, को राजस्थान मोटर यान कराधार अधिनियम, 1951 के तहत देय मोटर वाहन कर एवं विशेष पथकर से वाहन की पंजीयन तिथि से पांच वर्ष की अवधि के लिए छूट प्रदान करती है।

राज्यपाल की आज्ञा से
उप शासन सचिव

केन्द्रीय कर्मचारी, रक्षा बलों, माननीय उच्च न्यायालय के न्यायाधीशों के वाहनों को जो अन्य राज्य से स्थानान्तरण पर राजस्थान में आते हैं के वाहनों को कर छूट

राजस्थान सरकार
परिवहन विभाग

एस.ओ. 182 — राजस्थान मोटर यान कराधन अधिनियम 1951 (1951 का राजस्थान अधिनियम संख्या 11) की धारा 3 की उपधारा (1) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए राज्य सरकार उक्त अधिनियम से संलग्न अनुसूची के भाग-I के अधिन संदेय कर के संदाय से उन मोटर यानों को, जो अन्य राज्यों में, और भारत के रक्षा बलों, केन्द्रीय सरकार के विभागों और उपक्रमों, पैरा-मिलिटरी बलों के अधिकारियों/ कर्मचारियों और उच्च न्यायालय के माननीय न्यायाधीशों के नाम से रजिस्ट्रीकृत हैं और वे उन मोटर यानों को अन्य राज्यों से स्थानान्तरण के कारण राजस्थान राज्य में उनके पदस्थापन की कालावधि के लिए राजस्थान राज्य में, अस्थायी उपयोग हेतु लाये हैं, इसके द्वारा, इन शर्तों के अध्ययन छूट देती है कि उस कालावधि के लिए उस यान के सम्बन्ध में ऐसा कर सम्बन्धित राज्य में संदत्त कर दिया गया हो और यान का स्वामी सम्बन्धित रजिस्ट्रीकरण प्राधिकारी को राज्य में पहुंचने के 30 दिन के भीतर-भीतर विहित रीति से सूचित करें।

(एफ.6 (178) टीआर/टैक्स/95 दि. 26.12.1995)

केन्द्रीय कर्मचारी, रक्षा बलों, माननीय उच्च न्यायालय के न्यायाधीशों के वाहन जो अन्य राज्य से राजस्थान में आते हैं के वाहनों को कर छूट का दिशा निर्देश

राजस्थान
परिवहन विभाग

क्रमांक : एफ 6 (178) टीआर/टैक्स/95

जयपुर, दिनांक 21.3.96

आदेश संख्या 6/96

राज्य सरकार द्वारा राजस्थान मोटर यान कराधान अधिनियम, 1951 की धारा 3 की उपधारा (1) के अन्तर्गत समसंख्यक अधिसूचना दिनांक 26.12.95 द्वारा केन्द्र सरकार के विभागों/उपक्रमों, भारत के रक्षा बलों, पैरा मिललिटरी बलों के अधिकारियों/ कर्मचारियों और उच्च न्यायालय के माननीय न्यायाधीशों को उनके नाम से पंजीकृत एवं इस राज्य में उनके पदस्थापन की कालावधि में अस्थायी उपयोग के लिए वाहन राज्य में लाये हैं तो एक बारीय कर से मुक्त किया गया है। उक्त अधिसूचना के अन्तर्गत वाहन कर मुक्त किये जाने हेतु निम्न प्रक्रिया अपनायी जावेगी —

1. वाहन अन्य राज्य में उपरोक्त वर्णित अधिकारी/कर्मचारी के नाम से इस राज्य में पदस्थापन से पूर्व पंजीकृत होनी चाहिए।
2. वाहन स्वामी द्वारा वाहन राज्य में लाये जाने के तीस दिवस के अन्दर मोटर यान अधिनियम 1988 की धारा 49 व केन्द्रीय मोटरयान नियम 1989 के नियम 59 के प्रावधानानुसार पते में परिवर्तन हेतु निर्धारित प्रपत्र संख्या 33 में आवेदन किया जावेगा। पदस्थापन की अवधि का कर उस राज्य में जहाँ वाहन पंजीकृत है, जमा कराया हुआ होना चाहिये।
3. इस राज्य में पदस्थापन के सम्बन्ध में अधिकारी/कर्मचारी द्वारा अपने स्थानान्तरण के आदेश की प्रमाणित प्रति प्रस्तुत करनी होगी।
4. वाहन स्वामी द्वारा कराधान अधिकारी के समक्ष रा0मो0यान कराधान नियम, 1951 के साथ संलग्न प्रपत्र एम.टी.जे. में घोषणा पत्र भी प्रस्तुत करना होगा।
5. पंजीयन अधिकारी द्वारा उपरोक्तानुसार आवेदन करने पर पंजीयन पुस्तिका में पते में परिवर्तन किया जावेगा तथा यदि वाहन हायर परचेज हो तो मो. या. अधिनियम की धारा 51 (10) के अनुसार फाईनेन्सर को भी पते में परिवर्तन की सूचना दी जावेगी।
6. यदि वाहन राजस्थान राज्य में पदस्थापन के बाद खरीदी गई है और राज्य में लाई गई है अथवा वाहन का असाईमेन्ट इस राज्य में कराया जाने के लिए आवेदन किया जाता है तो एक बारीय कर पर कोई छूट देय नहीं होगी और नियमानुसार कर वसूल किया जावेगा।

परिवहन आयुक्त
एवं शासन सचिव

अन्य राज्य के चैसिस जो बॉडी बनवाने, राज्य में आते हैं को राज्य के ट्रेड सर्टिफिकेट धारी बॉडी बिल्डर से बॉडी बनवाने आने पर चैसिस पर बोर्डर के टैक्स की छूट

राजस्थान सरकार
परिवहन विभाग

क्रमांक : प 6 (100) परि/कर/मु.

जयपुर, दिनांक 16.8.2000

कार्यालय आदेश सं. 44/2000

विभागीय अधिसूचना संख्या प.6 (179) परि/कर/मु./4 बी दिनांक 25.1.2000 के अनुसार अन्य राज्यों के चैसिस जो राजस्थान राज्य से गुजरते हैं, पर मोटर वाहन कर की राशि रु. 1000/- निर्धारित की गई है किन्तु ऐसे चैसिस जो अन्य राज्यों से राजस्थान राज्य में अस्थायी पंजियन प्रमाण-पत्र लेकर बॉडी बिल्डिंग या फेब्रीकेशन कार्य हेतु आते हैं और कार्य पूर्ण करवा कर पुनः अपने राज्य में चले जाते हैं। इनके राजस्थान आगमन पर एवं बॉडी बिल्डिंग बनवाकर, बॉडी बिल्डर द्वारा जारी प्रमाण-पत्र 22-ए लेकर अपने गृह राज्य में चले जाते हैं तो ऐसे वाहनों से किसी प्रकार का कर नहीं लिया जावे किन्तु इस संबंध में यह भी स्पष्ट किया जाता है कि राजस्थान राज्य में बॉडी बिल्डिंग हेतु परिवहन विभाग से ट्रेड सर्टिफिकेट लेने वाले संस्थान का प्रमाण-पत्र ही मान्य होगा।

परिवहन आयुक्त

ट्रैक्टर ट्रौली को दुपहिया वाहन के बराबर डिलर टैक्स लेने हेतु दिशा-निर्देश

राजस्थान सरकार
परिवहन विभाग

क्रमांक : एफ. 6 /183/ परि/कर/मु./11/2001

जयपुर, दिनांक 15.2.2003

कार्यालय आदेश संख्या 13/2003

राजस्थान मोटर वाहन कराधान अधिनियम, 1951 की धारा 4 की उप-धारा (1) के खण्ड (घ) द्वारा मोटर वाहन के विनिर्माताओं/व्यवहारियों पर कर आरोपित करने का प्रावधान है। विभाग द्वारा अधिसूचना संख्या एफ. 6 (179) परि./टैक्स/एच.क्यू./96/5बी द्वारा ऐसे वाहनों पर कर आरोपित कर दिया गया है। इस अधिसूचना में वाहनों को दो श्रेणियों में विभक्त किया गया है। एक श्रेणी दुपहिया वाहनों से संबंधित है एवं दूसरी श्रेणी तिपहिया एवं चारपहिया वाहनों से संबंधित है। कुछ जिला परिवहन अधिकारियों द्वारा ट्रैक्टर की ट्रौली के संबंध में संशय प्रकट करते हुए मार्गदर्शन चाहा है कि ट्रैक्टर ट्रौली को इस अधिसूचना में किस श्रेणी में माना जावे। इस संबंध में यह स्पष्ट किया जाता है कि ऐसे ट्रैक्टर ट्रौली में चूंकि दो पहिये ही होते हैं तथा इसकी कीमत भी दुपहिया वाहनों के निकट है, अतः इन्हें दुपहिया वाहनों की श्रेणी में ही रखने का निर्णय लिया गया है। अतः ऐसे वाहनों से तदानुसार ही कर वसूली की जावे।

परिवहन आयुक्त

बॉर्डर से गुजरने वाले चैसिस व नये वाहन पर कर का स्पष्टीकरण

क्रमांक : एफ. 6 (179) परि/टैक्स/एचक्यू/पार्ट-II डी/स्ट्राइक/2000

जयपुर, दिनांक 4.2.2000

कार्यालय आदेश संख्या 2/2000

विभाग द्वारा दिनांक 22.1.2000 को अधिसूचना संख्या एफ. 6(179) परि/ कर/ एचक्यू/ 95/4बी जारी कर मोटर वाहनों के चैसिस पर राजस्थान मोटर वाहन कराधान अधिनियम 1951 की धारा 4 की उप धारा 1 के खण्ड (ग) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए कर लगाया गया था। इस अधिसूचना के परिपेक्ष्य में अलग-अलग जिलों में तथा कर संग्रह केन्द्रों पर इन वाहनों से कर की वसूली में एकरूपता नहीं पायी गई, वहीं पर मोटर वाहन निर्माताओं द्वारा यह शिकायत भी की गई है कि उनके ऐसे चैसिस पर भी कर की वसूली की जा रही है जिन पर इस अधिसूचना के तहत कर दायित्व नहीं बनता है अतः इस संबंध में निम्न स्पष्टीकरण इन वाहनों से कर की वसूली के लिए जारी किया जाता है:-

1. सर्वप्रथम यह कर उन वाहनों के चैसिस पर है जो राजस्थान राज्य में प्रवेश करते हैं तथा सीधे ही अन्य राज्यों में चले जाते हैं अर्थात् यह कर उन वाहनों के चैसिस से नहीं लिया जाना है जो राजस्थान राज्य में प्रवेश कर रहे हैं तथा राजस्थान में ही विक्रय के लिए लाए गए हैं।
2. ऐसे वाहनों के चैसिस जिनका निर्माण राजस्थान से बाहर के राज्यों में किया गया है। उदाहरण के लिए टेलको तथा अशोक लीलेण्ड द्वारा निर्मित वाहनों के चैसिस जो विक्रय के लिए अपने अधिकृत डीलर अथवा स्टॉक यार्ड में राजस्थान राज्य में बिक्री के लिए लाए जा रहे हैं, पर इस अधिसूचना के तहत कर देय नहीं है। ऐसे वाहन जब राज्य में प्रवेश करें तो इन वाहनों के गन्तव्य स्थान की जांच चैसिस के चालक/स्वामी द्वारा प्रस्तुत इनवॉइस से की जाये तथा अगर यह इनवॉइस राजस्थान राज्य के किसी स्थान के लिए है तो इन वाहनों से कर की वसूली नहीं की जाये तथा ऐसे वाहन चालकों/स्वामियों से एक इनवॉइस की एक प्रति व घोषणा पत्र लिया जाये कि ये वाहन राजस्थान राज्य में ही विक्रय हेतु लाए गए हैं।
3. सभी कर संग्रह केन्द्र मैसर्स अशोक लिलेण्ड के चैसिस चूंकि जो राज्य के बाहर से आ रहे हैं तथा इनके आर.एस.ओ. यार्ड अलवर के लिए राजस्व में भिजवाये जाते हैं, की सूची बनाकर आर.टी.ओ., अलवर को भिजवायेंगे तथा इस सूची में दर्शाये गये वाहनों का इन्द्राज भी कर संग्रह केन्द्र पर एक पंजिका रजिस्टर खोल कर करेंगे। इस संबंध में आर.टी.ओ., अलवर को निर्देश दिये जाते हैं कि वे राज्य के विभिन्न स्थानों से प्राप्त ऐसी सूचनाओं का मिलान अशोक लिलेण्ड के यार्ड में प्रत्येक माह के लिए करेंगे तथा जिन वाहनों के चैसिस का कर वसूला नहीं गया है उनसे कर वसूली की कार्यवाही करेंगे। आ.टी.ओ., अलवर अशोक लिलेण्ड को ही अस्थाई पंजीयन जारी करने के लिए अधिकृत करेंगे इससे मौके पर जांच करने वाले उड़नदस्तों को इन वाहनों के गन्तव्य स्थानों का ज्ञान हो सकेगा।
4. अन्य निर्माताओं के वाहनों के चैसिस जो राज्य में विक्रय हेतु कर संग्रह केन्द्रों से आ रहे हैं, से भी इनवॉइस की एक प्रति व घोषणा पत्र लिया जाये कि ये वाहन राजस्थान राज्य में ही विक्रय किये जायेंगे तथा इन वाहनों का इन्द्राज भी कर संग्रह केन्द्र पर उपरोक्तानुसार दर्शायी गई पंजिका रजिस्टर में करेंगे तथा उस जिला परिवहन अधिकारी को भी इन वाहनों की सूची भिजवायेंगे। जिन जिलों में निर्माताओं के स्टॉक या यार्ड अथवा स्थिति है तथा ऐसे निर्माताओं/डीलर द्वारा प्राप्त वाहनों के चैसिस के रिकार्ड की जांच संबंधित जिला परिवहन अधिकारी द्वारा माहवार की जाकर कर की वसूली करेंगे जो कि इन वाहनों में बकाया निकलती हो।
5. जो वाहन राज्य में बिक्री हेतु लाए जा रहे हैं तथा निर्माता/डीलर अगर यह महसूस करता है कि इनमें से कुछ वाहन राज्य के बाहर विक्रय हेतु भिजवाना चाहते हैं तो वे संबंधित जिला परिवहन अधिकारी के कार्यालय में अपने वाहन का कर जमा करा सकते हैं क्योंकि ऐसे वाहन जो राज्य में बिक्री हेतु लाए गए हैं तथा निर्माता ऐसे वाहनों को राज्य में न बेच कर अन्य राज्य में विक्रय हेतु भेजना चाहते हैं तो ये माना जायेगा कि यह वाहन राज्य में प्रवेश कर अन्य राज्यों को जा रहे हैं। यह अलग बात है कि इन वाहनों को कुछ समय के लिए रखा गया था।
6. ऐसे वाहनों के चैसिस जो निर्माता द्वारा राजस्थान राज्य में निर्मित किए गए हैं तथा राज्य में ही बिक्री हेतु भिजवाये जा रहे हैं, पर इस अधिसूचना के तहत किसी भी प्रकार का कर देय नहीं है परन्तु अगर वाहन राजस्थान में निर्मित किए गए हैं तथा राज्य के बाहर स्टॉक ट्रांसफर के रूप में अथवा बेचान कर भिजवाये जा रहे हैं तो इस अधिसूचना के तहत इस श्रेणी के वाहनों के चैसिस पर कर देय होगा।
7. ऐसे वाहनों के चैसिस जो अन्य राज्यों में निर्मित हुए हैं तथा राजस्थान राज्य में स्टॉक ट्रांसफर के रूप में निर्माता/डीलर के यहां लाये गये हैं तथा बाद में इन वाहनों के चैसिस को अन्य राज्यों में भिजवाया जाता है तो ऐसे वाहनों पर इस अधिसूचना के तहत कर उस जिला परिवहन अधिकारी के यहां देय होगा जहां से चैसिस पुनः दूसरे राज्य में भिजवाया जा रहा है। ऐसे चैसिसों का कर जमा कराने की व्यक्तिगत जिम्मेदारी उसी जिला परिवहन अधिकारी क्षेत्राधिकार में स्थित डीलर अथवा उसके विनिर्माता कंपनी की होगी। यदि चैसिस उस जिला परिवहन अधिकारी के यहां से बिना टैक्स जमा कराये भिजवा दिया जाता है तथा उसे रास्ते में पकड़ा जाता है तो उस स्थिति में संबंधित डीलर/विनिर्माता से 5 गुना टैक्स वसूल किया जावेगा। यदि कर संग्रह केन्द्र पर चैसिस के राजस्थान में आने पर रिकार्ड प्रस्तुत किया जाता है और वे चैसिस सीधे ही अन्य राज्यों में भेज दिये जाते हैं तो चैसिसों पर भी 5 गुना कर लिया जायेगा। उपरोक्त निर्देशों की कठोरता से पालना की जाए।

परिवहन आयुक्त, राजस्थान

हायर या रिवार्ड पर संचालित वाहन से कर वसूली का स्पष्टीकरण

राजस्थान सरकार

परिवहन विभाग

क्रमांक : एफ 6 (179)परि/कर/मु./95

जयपुर दिनांक : 1.12.2004

कार्यालय आदेश संख्या 56/2004

1. विभाग के ध्यान में लाया गया है कि राजस्थान राज्य के गैर परिवहन वाहनों एवं पड़ोसी राज्यों के गैर परिवहन वाहनों जिनका प्रयोग राजस्थान राज्य में बिना अनुज्ञापत्र प्राप्त कर भाड़े अथवा पारिश्रमिक (Hire of reward) पर किया जाता है से अधीनस्थ कार्यालयों द्वारा वूले जा रहे कर में एकरूपता का अभाव है। व्याप्त विसंगति के निराकरण के लिए मोटर वाहन अधिनियम, 1988 एवं राजस्थान मोटर वाहन कराधान अधिनियम 1951 के संबंधित प्रावधान निम्न हैं:-
 - (i) मोटर वाहन अधिनियम, 1988 की धारा 2 (47) में परिवहन यानों को परिभाषित किया गया है। इस परिभाषा में सार्वजनिक सेवा यान को परिवहन यान माना गया है।
 - (ii) सार्वजनिक सेवा यान को अधिनियम की धारा 2 (35) में निम्न प्रकार परिभाषित किया गया है:-

“सार्वजनिक सेवा यान” से ऐसा कोई मोटर या अभिप्रेत है, जिसका उपयोग भाड़े, या पारिश्रमिक पर यात्रियों को वाहन करने के लिए किया जाता है या जिसे उपयोग के अनुकूल बना लिया गया है तथा इसके अंतर्गत बड़ी टैक्सी, मोटर टैक्सी, ठेका गाड़ी और मंजिली गाड़ी भी है ;

उक्त परिभाषा से यह स्पष्ट है कि किसी भी गैर परिवहन यान का उपयोग भाड़े या पारिश्रमिक (Hire or reward) पर यात्रियों को वहन करने के लिए किये जाने पर ऐसा वाहन भी परिवहन यान होगा।
2. राजस्थान मोटर वाहन कराधान अधिनियम, 1951 के तहत सभी परिवहन यानों पर अधिनियम की धारा 4 एवं 4 बी के तहत क्रमशः मोटर वाहन कर एवं विशेष पथकर देय है। कराधान अधिनियम में राजस्थान राज्य के वाहनों एवं अन्य राज्यों के वाहनों पर कर की दरों का निर्धारण अलग-अलग अधिसूचनाएं जारी कर किया गया है।
3. राजस्थान राज्य के वाहन जिनका उपयोग बिना अनुज्ञापत्र प्राप्त कर किया जाता है पर कर विभागीय अधिसूचना संख्या 11 जी के तहत देय हैं, वहीं अन्य राज्यों के परिवहन यानों पर मोटर वाहन कर एवं विशेष पथकर क्रमशः अधिसूचना संख्या 4 डी एवं अधिसूचना संख्या 10 में वर्णित दर से देय हैं।
4. राजस्थान राज्य के गैर परिवहन वाहन एवं अन्य राज्यों के गैर परिवहन वाहन जिनका उपयोग राज्य में बिना अनुज्ञापत्र प्राप्त कर किया जाता है, से विभागीय अधिसूचना संख्या 1 जी के तहत कर वसूला जा रहा है, जबकि दोनों श्रेणी के वाहनों के लिए विभाग द्वारा पृथक-पृथक अधिसूचनाएं जारी की गई हैं। दोनों श्रेणी में आने वालों से अधिसूचना संख्या 11 जी के तहत कर की वसूली नियम सम्मत नहीं है। अतः इस सम्बन्ध में यह स्पष्ट किया जाता है कि :-
 - (i) राजस्थान राज्य के वाहनों से कर विभागीय अधिसूचना संख्या 11 जी में वर्णित दर से वसूला जावे।
 - (ii) अन्य राज्यों के वाहनों से मोटर वाहन कर एवं विशेष पथकर क्रमशः विभागीय अधिसूचना संख्या 4 डी एवं 10 के तहत वसूली जावे। इस प्रकार संचालित वाहनों से वाहन के राज्य में उपयोग में लिए गए दिवसों का मोटर वाहन कर एवं विशेष पथकर देय है एवं इस देय कर पर कराधान अधिनियम की धारा 6 (3) के तहत शास्ती भी देय है। इस श्रेणी में अन्य राज्यों के वाहनों के सम्बन्ध में निम्न सम्भावित परिस्थिति आ सकती है :-
 - (क) वाहन परिवहन यान के रूप में पंजीकृत है :- ऐसे वाहन से राज्य में प्रयोग में लाये गये दिवसों का मोटर वाहन कर एवं विशेष पथकर मय शास्ति के देय हैं। उदाहरण के लिए कोई बस जो अन्य राज्य में पंजीकृत है तथा इसका उपयोग राज्य में बिना अनुज्ञापत्र के किया जा रहा है तथा यह सिद्ध हो जाता है कि उक्त वाहन राज्य में दो दिनों से संचालित थी तो ऐसे वाहन से क्रमशः दो दिवस का मोटर वाहन कर एवं विशेष पथकर देय होगा एवं देय कर पर कराधान अधिनियम की धारा 6 (3) के तहत न्यूनतम चार गुना शास्ति देय होगी।
 - (ख) वाहन गैर परिवहन यात्री वाहन के रूप में पंजीकृत है :- ऐसा वाहन भाड़े या पारिश्रमिक पर उपयोग में लाए जाने के कारण परिवहन यान की श्रेणी में आयेगा अतः इस वाहन से भी राज्य में प्रयोग में लिए गए दिवस को मोटर वाहन कर एवं विशेष पथकर विभागीय अधिसूचना संख्या 4 डी एवं 10 के तहत देय है एवं देय कर पर कराधान अधिनियम की धारा 6 (3) के तहत न्यूनतम चार गुना शास्ति भी देय है।

इस संबंध में यह भी स्पष्ट किया जाता है कि विभाग द्वारा अन्य राज्यों के वाहनों पर देय मोटर वाहन कर एवं विशेष पथकर की दरों में दिनांक 29.11.2004 को अधिसूचना जारी कर इन वाहनों पर दिनांक 1-12-2004 से कर की दरों में परिवर्तन कर क्रमशः विभागीय अधिसूचना संख्या 4 डी एवं 10 डी जारी की है, जिसकी प्रति पूर्व में भिजवायी जा चुकी है।

उक्त आदेशों की पालना सुनिश्चित की जावे।

परिवहन - आयुक्त

अवधि पश्चात दिये गये बकाया कर पर पेनल्टी की अधिसूचना

(No. F6/250/Pari/Tax/H.Q./99 Dt. 01.05.2003)

एस.ओ. 50 :- राजस्थान मोटर यान कराधान अधिनियम, 1951 (1951 का राजस्थान अधिनियम सं. 11) की धारा 6 की उप-धारा (1) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तथा इस विभाग द्वारा जारी पूर्व अधिसूचना सं. एफ. (250) परि/कर/मु./99 दिनांक 5.11.2001 को अतिष्ठित करते हुए राज्य सरकार, अधिकतम देय कर की रकम के दुगुने के अध्यक्षीन रहते हुए अनुज्ञात कालावधि के अवसान की तारीख से देय रकम का 1.5 प्रतिशत प्रत्येक मास या उसके भाग के लिये शास्ति की दर इसके द्वारा विहित करती है।

पेनल्टी का रेडी रेकनर प्रतिशत में

माह की संख्या	पेनल्टी % में
1	1.50
2	3.00
3	4.50
4	6.00
5	7.50
6	9.00
7	10.50
8	12.00
9	13.50
10	15.00
11	16.50
12	18.00
13	19.50
14	21.00
15	22.50
16	24.00
17	25.50
18	27.00
19	28.50
20	30.00

माह की संख्या	पेनल्टी % में
21	31.50
22	33.00
23	34.50
24	36.00
25	37.50
26	39.00
27	40.50
28	42.00
29	43.50
30	45.00
31	46.50
32	48.00
33	49.50
34	51.00
35	52.50
36	54.00
37	55.50
38	57.00
39	58.50
40	60.00

माह की संख्या	पेनल्टी % में
41	61.50
42	63.00
43	64.50
44	66.00
45	67.50
46	69.00
47	70.50
48	72.00
49	73.50
50	75.00
51	76.50
52	78.00
53	79.50
54	81.00
55	82.50
56	84.00
57	85.50
58	87.00
59	88.50
60	90.00

माह की संख्या	पेनल्टी % में
61	91.50
62	93.00
63	94.50
64	96.00
65	97.50
66	99.00
67	100.50
68	102.00
69	103.50
70	105.00
71	106.50
72	108.00
73	109.50
74	111.00
75	112.50
76	114.00
77	115.50
78	117.00
79	118.50
80	120.00

क्रमांक : एस.आर.ए.1/समूह आदेश/2010-11/

दिनांक : 10-03-10

समूह आदेश 81/2010-09

वित्तीय वर्ष 2010-11 से परिवहन विभाग को जारी की जाने वाले दो पृथक-पृथक निरीक्षण प्रतिवेदनों यथा 'मोटर वाहन कर' व 'विशेष पथकर' के स्थान पर समेकित निरीक्षण प्रतिवेदन जारी किया जाये । अतः सम्बन्धित सभी पर्यवेक्षण अधिकारियों एवं दल प्रभारियों को निर्देश दिये जाते हैं कि 1.4.2010 से परिवहन विभाग की लेखापरीक्षा उपरान्त समेकित निरीक्षण प्रतिवेदन मुख्यालय को प्रस्तुत करें ।

एस.आर.ए.4 अनुभाग को निर्देश दिये जाते हैं कि 1.4.2010 से मोटर वाहन कर व विशेष पथकर के निस्तारण पंजिका (सैटलमेंट रजिस्टर), आपत्ति पुस्तिका (ऑब्जेक्शन बुक) आदि सभी अभिलेख समेकित रूप से ही संधारित करें ।

प्राधिकार : महालेखाकार (वाणि.एवं प्राप्ति लेखापरीक्षा) के आदेश दि. 10.2.2010 ।

उप महालेखाकार/राज्य राजस्व

प्रतिलिपि :-

निम्नलिखित को सूचना एवं आवश्यक कार्यवाही हेतु प्रेषित है :-

1. सचिव, महालेखाकार (वाणिज्य एवं प्राप्ति लेखापरीक्षा) राजस्थान, जयपुर
2. निजी सहायक, उपमहालेखाकार (राज्य राजस्व)
3. व.ले.प.अ./आर.आर.सैल/एस.आर.ए.4
4. सभी पर्यवेक्षण अधिकारी (मोटर वाहन कर लेखापरीक्षा दल)
5. सभी निरीक्षण दल प्रभारी (मोटर वाहन कर लेखापरीक्षा दल) । नवीन समेकित निरीक्षण प्रतिवेदन में विगत वर्षों के दोनों निरीक्षण प्रतिवेदनों के बकाया अनुच्छेदों को दर्शाना सुनिश्चित करें ।

लेखापरीक्षा अधिकारी
एस.आर.ए.4

दिनांक: 24.1.11

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कार्यालय महालेखाकार (वाणिज्यिक एवं प्राप्ति लेखापरीक्षा), राजस्थान, जयपुर ।

क्रमांक: एस.आर.ए.1/समूह आदेश/2010-11

दिनांक:29.3.2011

समूह आदेश संख्या: 18

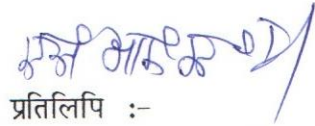
क्षेत्रीय परिवहन अधिकारी, जोधपुर की लेखा अवधि 4/09 से 9/10 की लेखापरीक्षा के दौरान पाया गया कि परिवहन विभाग में वाहन कर के संग्रहण तथा कोषालय में प्रेषण के कार्य में विभाग द्वारा सामान्य वित्तीय एवं लेखा नियमों के प्रावधानों एवं विभागीय आदेश संख्या 45 संख्या 50 का पालन नहीं किया जा रहा है। परिणामस्वरूप उड़नदस्तों के उप कार्यालयों द्वारा संग्रहित कर राशि विलम्ब से जमा करवाने अथवा राशि जमा नहीं करवाने के प्रकरण पाये गये जिसके परिणामस्वरूप न केवल राज्य राजस्व के स्थायी/अस्थायी गबन की आशंका रहती है, अपितु राज्य सरकार को राजस्व एवं ब्याज के रूप में हानि भी होती है।

अतः मोटर वाहन कर लेखापरीक्षा दलों को निर्देशित किया जाता है कि परिवहन विभाग की लेखापरीक्षा के दौरान चयनित माह की विस्तृत लेखापरीक्षा के समय रसीद बुको/चालान पत्रावलियों/आर.सी.आर./रोकड़ बही/ रसीद बुक भण्डार पंजिका की जांच कर संलग्न प्रपत्र में विवरण मय आक्षेप निरीक्षण प्रतिवेदन में सम्मिलित किया जावे ।

संलग्न: प्रपत्र

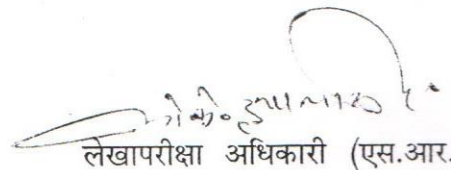
ह0

उपमहालेखाकार (राज्य राजस्व)



प्रतिलिपि :-

- (1) सचिव, महालेखाकार (वाणिज्यिक एवं प्राप्ति लेखापरीक्षा), राजस्थान, जयपुर ।
- (2) निजी सहायक, उपमहालेखाकार (राज्य राजस्व) ।
- (3) वरिष्ठ लेखापरीक्षा अधिकारी/ एस.आर.ए. 1 व 4
- (4) सभी मोटर वाहन कर लेखापरीक्षा दल ।
- (5) गार्ड पत्रावली ।
- (6) समूह आदेश पत्रावली ।



लेखापरीक्षा अधिकारी (एस.आर.ए.)I

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