

**GOVERNMENT OF RAJASTHAN  
TRANSPORT & ROAD SAFETY DEPARTMENT**

**NOTIFICATION  
Jaipur, February 10, 2023**

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 hereby,-

- (i) exempts the Motor Vehicle Tax, Special Road Tax, Surcharge, penalty and interest, if any, payable on destroyed vehicles, if Motor Vehicle Tax, Special Road Tax and Surcharge payable upto the date on which such vehicle was destroyed is deposited on or before 30.09.2023;
- (ii) exempts the penalty and interest payable on Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum Tax and Surcharge upto 31.12.2022 on vehicles not covered under clause (i) above, if,-
  - (a) any due Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum Tax and Surcharge is deposited on or before 30.09.2023; and
  - (b) penalty and interest, due on Motor Vehicle Tax, One Time Tax and Surcharge payable after 31.12.2022 is deposited on or before 30.09.2023; and
- (iii) exempts the Motor Vehicle Tax, Penalty and Interest payable upto 30.06.2023, for the period of surrender in excess of period allowed for surrender under clause (ii) of proviso first to sub-section (2) of section 4 of the Act, on the Motor Vehicle of which Registration Certificate was surrendered prior to 24.02.2021 and Motor Vehicle owner has not applied for release of Registration Certificate.

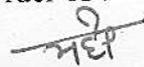
Above exemption shall be subject to following conditions, namely:-

- (i) The vehicle owner shall apply before the Taxation Officer for the exemption.
- (ii) The vehicle owner shall apply before the Taxation Officer for release of Registration Certificate before 30.06.2023 and the Taxation Officer shall release the Registration Certificate upto 30.06.2023.
- (iii) If any vehicle found plying during surrender period it shall not be eligible to avail exemption under this notification.
- (iv) The amount of Motor Vehicle Tax, Special Road Tax including surcharge, penalty or interest, if any, paid earlier shall not be refunded.
- (v) In case of disputes regarding exemption, the decision of the Transport Commissioner shall be final.

**Explanation:** The date of destruction of the vehicle shall be determined in accordance with the procedure specified by the Transport Commissioner.

[No.F.6(179)/Pari/Tax/Hqrs/2023-24/1]

By Order of the Governor,

  
(Mahendra Kumar Khinchi)

Joint Secretary to the Government