

**TRANSPORT DEPARTMENT**

**NOTIFICATION  
Jaipur, July 14, 2014**

**S.O.91.**-In exercise of the powers conferred by 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 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 column number 2 of the table given below, at the rates specified against each in column number 3 thereof, namely:-

**TABLE**

<b>S. No.</b>	<b>Description of class of Motor Vehicle</b>	<b>Lump sum tax</b>
1	2	3
1.	<b>Motor Cycle used for hire</b>	3% of the cost of the vehicle.
2.	<b>Four wheeled motor vehicles</b>	
	(a) Motor Vehicle having seating capacity up to 6 excluding driver (Motor Cab).	11% of the cost of the vehicle. (subject to a maximum of Rs. 2.00 lacs)
	(b) Motor Vehicle having seating capacity more than 6 excluding driver but up to 12 excluding driver (Maxi Cab).	11% of the cost of the chassis /vehicle. (subject to a maximum of Rs. 2.00 lacs)
3.	<b>Goods Vehicles</b>	
	<b>(1) Articulated Vehicle</b>	20% of the cost of the horse.
	<b>(2) Other than Articulated vehicle-</b>	
	(a) Three wheeled vehicles	9% of the cost of chassis/vehicle.
	(b) Four wheeled vehicles having GVW up to 3000 kg.	10% of the cost of chassis/vehicle
	(c) Four wheeled vehicles having GVW more than 3000kg and up to 7500kg.	11% of the cost of chassis/vehicle
	(d) Four wheeled vehicles having GVW more than 7500kg	11% of the cost of chassis/vehicle
	(3) Other Goods 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) Purchased as a chassis.	10% of cost of the chassis.
	(b) Purchased with complete body.	7.50% of cost of the vehicle.
4.	<b>Private Service Vehicles</b>	
	(1) With seating capacity up to 9 excluding driver.	
	(a) Purchased as a chassis.	15% of the cost of the chassis
	(b) Purchased with the body	12% of the cost of the vehicle

	(2) With seating capacity more than 9 excluding driver and up to 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.	<b>Educational Institutional bus with seating capacity more than 7 including driver and up to 10 including driver.</b>	
	(a) Purchased as a chassis.	15% of the cost of the chassis
	(b) Purchased with the body	12% of the cost of the vehicle
6.	<b>Non Agricultural tractor- trailers used as goods vehicles.</b>	9% of the cost of the tractor to which the trailer is attached.

**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 up to 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. in case of new vehicle/chassis, shall be the ex-showroom price inclusive of all taxes as shown in purchase bill.
- II. in case of vehicles registered/purchased outside the State and brought in 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 1<sup>st</sup> 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 provision (2) above, shall be the cost of the similar type of vehicle as prevailing in

Rajasthan on 1<sup>st</sup> 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)(e) of the said Act shall be the cost as prevailing in Rajasthan on 1<sup>st</sup> April of the financial year in which he opts to pay tax under this notification on similar 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 to the coming into force of this notification.

[F6.(179)/Pari/Tax/Hqrs/95/22C]  
By order of the Governor,

**(Dr. Manisha Arora)**  
Joint Secretary to Government