

**TRANSPORT DEPARTMENT**

**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**

<b>S. No.</b>	<b>Description of Class of Motor Vehicle</b>	<b>Rate of One Time Tax</b>
<b>1</b>	<b>2</b>	<b>3</b>
1.	Motor Vehicles including Two wheeled Vehicles, constructed and used solely for the conveyance of persons and light personal luggage, with seating capacity up to 10 including driver,	
	<b>(A) Two Wheeled vehicles having engine capacity</b>	
	(i) Up to 125 cc	4% of the cost of vehicle.
	(ii) More than 125 cc and up to 200 cc	6% of the cost of vehicle
	(iii) More than 200 cc and up to 500 cc	8% of the cost of vehicle.
	(iv) More than 500 cc	10% of the cost of vehicle.
	<b>(B) Three wheeled vehicles.</b>	
	(i) Cost of vehicle up to Rs. 1,50,000	3% of the cost of vehicle.
	(ii) Cost of the vehicle above Rs. 1,50,000	4% of the cost of vehicle.
	(iii) Cost of the chassis up to Rs. 1,50,000	3.75% of the cost of chassis.
	(iv) Cost of the chassis above Rs. 1,50,000	5% of the cost of chassis.
	<b>(C) Four wheeled vehicles</b>	
	With seating capacity up to 10 including driver	
	(i). Cost of vehicle up to Rs. 3,00,000	4% of the cost of vehicle.
	(ii) Cost of vehicle more than Rs. 3,00,000 and up to Rs. 6,00,000	6% of the cost of vehicle.
	(iii) Cost of the vehicle more than Rs. 6,00,000	8% of the cost of vehicle.
	<b>(D) Trailers or side cars drawn by vehicles mentioned above.</b>	0.30% of the cost of that vehicles 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 chassis.
	(b) Purchased with a complete body	7.5% of the cost of 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 chassis.
	(d) Purchased with a complete body	8.0% of the cost of vehicle.
5.	Construction Equipment Vehicle	
	(a) Purchased as a chassis	7.5% of the cost of chassis.
	(b) Purchased with a complete body	6.0% of the cost of 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, an additional tax at the rate of 25% of the onetime tax paid at the time of registration shall be payable.
- (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 onetime 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.
- (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 onetime 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 onetime 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.

**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. in case of new vehicle/chassis, shall be the ex-showroom price inclusive of all taxes as shown in purchase bill.
- 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 outside India, shall be the amount inclusive of all taxes and levies which has been paid, whether newly imported or brought from the other states for assignment in Rajasthan.
- d. in case of Military disposal vehicles, shall be the amount as prevailing on the day of registration on similar type of vehicle.

[F.6(179)Pari/Tax/Hqrs./ 95/1R]  
By order of the Governor,

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