

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, July 10, 2019

In exercise of the powers conferred by section 22 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby makes the following rules further to amend the Rajasthan Motor Vehicles Taxation Rules, 1951, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Motor Vehicles Taxation (Amendment) Rules, 2019.

(2) They shall come into force with immediate effect.

2. Amendment of rule 4.- In rule 4 of the Rajasthan Motor Vehicles Taxation Rules, 1951, hereinafter referred to as the said rules,-

(i) for the existing expression "section 4, 4B and 4C", the expression "section 4" shall be substituted;

(ii) the existing clause (A) shall be substituted by the following, namely:-

"(A) If the tax is to be paid,-

(i) as a one time tax,-

(a) when the non transport vehicle and transport vehicle notified under clause (b) of sub-section (1) of section 4 is purchased or brought into State, within 30 days of purchase of vehicle or bringing the vehicle into the State or on the date of registration or assignment of the vehicle in the State, whichever is earlier; and

(b) in case of transport vehicles notified under clause (b) of sub-section (1) of section 4 and registered before 01.04.2007, within 30 days from the date of such notification;

(ii) Yearly, it shall be paid on or before 30th day of April of each year;

(iii) Half yearly, it shall be paid on or before 15th of October and 15th of April of each year;

(iv) Quarterly it shall be paid on or before 10th of April, 10th of July, 10th of October and 10th of January of each Year; and

(v) Monthly, it shall be paid on or before 7th day of each month:

Provided that in case of fleet owner it shall be paid on or before last day of each month.";

(iii) the existing clause (AA) and clause (AAA) shall be deleted;

(iv) the existing clause (B) shall be substituted by the following, namely:-

"(B) The tax under clause (a), (c), (cc) and (d) of sub section (1) of section 4 of the Act in respect of:-

(i) vehicles possessed by dealers/manufacturers/body builders/financiers shall be paid annually;

(ii) four wheeled contract carriages having seating capacity above 22 in all shall be paid monthly. However the tax may be paid for two or more months in advance;

(iii) stage carriages plying exclusively within municipal limits shall be paid yearly.

- (iv) stage carriages other than those plying exclusively within municipal limits including fleet owner and vehicles of other states plying on interstatel routes shall be paid monthly. However, the tax may be paid for two or more months in advance;
- (v) Vehicles of other States excluding stage carriages, plying on temporary permit or on a Tourist permit granted under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 by the Transport Authorities of other States with a valid authorization issued either under rule 83 of the Central Motor Vehicles Rules, 1989 or under Motor Vehicles (All India Permit for Tourist Transport Operators) Rules, 1993 shall pay full amount of tax at the time of entry in the State of Rajasthan or before. Tax payable under this sub-clause shall be paid electronically or at Tax Collection Center but from such date as may be notified by the State Government, tax shall be paid only through electronic mode before entering in the State;
- (vi) Vehicles plying on temporary permit issued by the authorities of this State shall be paid at the time of issuance of permit for the entire period of use in the State of Rajasthan for which the permit is obtained;
- (vii) Stage carriages plying on temporary permits issued by other States and countersigned by this State shall be paid in advance for the entire period at the time of countersignatures;
- (viii) Goods vehicles of other States under reciprocity and countersigned by the authorities of this State shall be paid yearly at the Tax Collection Centre/Check Post at the time of entry into the State;
- (ix) Passenger vehicles not covered by any non-temporary permit shall be paid monthly;
- (x) Transport vehicles other than mentioned above shall be paid yearly:
 Provided that the tax for goods vehicle other than those notified under clause (b) of sub-section (1) of section 4 payable for the next financial year shall be paid in the month of March of current financial year on or before the 15th of March; and
- (xi) Construction equipment vehicles of other states entering into Rajasthan for a temporary period, new chassis/vehicles crossing the state or goods vehicles of other states entering into Rajasthan for a temporary period and plying on temporary permit shall be paid in advance at the time of entering into state or before. Tax payable under this sub-clause shall be paid electronically or at Tax Collection Centre, but from such date as may be notified by the State Government, tax shall be paid only through electronic mode before entering in state.";
- (v) the existing clause (D) shall be deleted;
- (vi) in clause (E),-
 - (i) for the existing expression "under section 4B", the expression "under clause (a) of sub-section (1) of section 4" shall be substituted; and
 - (ii) in forth proviso, for the existing expression "under section 4 and 4B", the expression "under clause (a) of sub-section (1) of section 4" shall be substituted;

(vii) in clause (F), for the existing expression "Tax under section 4B of the Act payable under notification No. F.6(179)/Pari/Tax/Hqrs/95/6, dated 31st March, 1997 or under the prevalent notification related to rate of special road tax on stage carriages of the state other than owned by a fleet owner shall not payable for the period", the expression "Tax payable under clause (a) of sub-section (1) of section 4 on stage carriages of the State other than owned by a fleet owner shall not be payable for the period" shall be substituted; and

(viii) the existing clause (G) shall be deleted.

3. Amendment of rule 6.- In sub-rule (1) of rule 6 of the said rules, the existing expression "in case of lump sum tax in form M.T.A.A.A." shall be deleted.

4. Substitution of rule 13.- The existing rule 13 of the said rules, shall be substituted by the following, namely:-

"13. Alteration of Transport vehicle making it liable to lower/higher amount of tax.- Whenever a transport vehicle is altered in such a way that after such alteration, it is liable to pay lower/higher amount of tax than the tax which has been paid, then owner of the vehicle shall make a declaration in form MTA and apply to the Taxation Officer for recomputation of tax of such vehicle. If the Taxation Officer is satisfied that the vehicle has been altered in such a way to make it liable to pay lower/higher amount of tax than the tax which has been paid he shall with effect from the date, assess the vehicle at appropriate lower/higher amount of tax and owner thereof shall thereupon pay with effect from the such date the tax as so reduced/ increased."

5. Amendment of rule 15.- In sub-rule (1) of rule 15 of the said rules,-

- (i) for the existing expression "when the one time tax under section 4(1)(b)/4(1)(e) and lump sum tax under section 4C", the expression "when the one time tax under clause (b) of sub-section (1) of section 4" shall be substituted;
- (ii) for the existing expression "one time tax under section 4(1)(e) or lump sum tax under section 4C, the expression "one time tax under clause (b) of sub-section (1) of section 4" shall be substituted;
- (iii) in clause (i), the existing expression "/lump sum tax " shall be deleted; and
- (iv) the existing proviso shall be deleted.

6. Amendment of rule 25.- In first proviso to sub-rule (3) of rule 25 of the said rules, for the existing expression "and special road tax which have become due have", the expression "which has become due has" shall be substituted.

7. Amendment of rule 26-A.- In rule 26-A of the said rules,-

- (i) in heading, the existing expression ", Lump sum tax" shall be deleted;
- (ii) in sub-rule (1),-
 - (a) for the existing expression "one time tax under section 4(1)(b)/4(1)(e) or lump sum tax under section 4C", the expression "one time tax under clause (b) of sub-section (1) of section 4" shall be substituted; and
 - (b) the existing expression "or has been converted into Transport Vehicle from Non-Transport Vehicle within five years from the date of its registration" shall be deleted; and
- (iii) in sub-rule (2),-
 - (a) the existing expression "or has been converted into Transport Vehicle from Non-Transport Vehicle within five years from the date of its registration" shall be deleted; and

- (b) the existing expression "or converted into Transport Vehicle from Non-Transport Vehicle" shall be deleted.

8. Amendment of rule 26-B.- In sub-rule (1) of rule 26-B of the said rules, the existing expression "and lump sum tax" shall be deleted.

9. Substitution of rule 41.- The existing rule 41 of the said rules shall be substituted, by the following, namely:-

"41. Computation of seats.- Wherever the tax is to be computed on the basis of number of seats, the seat of the driver shall be excluded in the case of tax payable under clause (a) of sub-section (1) of section 4 of the Act."

10. Substitution of rule 42.- The existing rule 42 of the said rules shall be substituted by the following, namely:-

"42. Cost for the purpose of computation of tax.- Cost of vehicle/chassis shall be,

- (a) in case of new vehicle/chassis, purchase price as shown in purchase bill including the elements of taxes and levies, excluding discount, rebate or concession in price given under any promotional scheme or otherwise by any manufacturer or dealer,
- (b) in case of old/used vehicle/chassis, cost shall be equal to the cost assessed at current price of similar type of new vehicle:


Provided that in case of vehicle purchased or registered outside the State or military disposal vehicles, cost shall be as applicable on the date on which the tax is due for the similar type of vehicle of this State.


Explanation: (i) When under clause (n) of sub-rule (1) of rule 2 of the these rules, similarity is established with more than one vehicle/chassis, then the vehicle/chassis having lowest cost shall be taken for the purpose of computation of tax.

(ii) As far as possible, similarities shall be drawn from the vehicles/chassis of the same manufacturer."

[F.6(179)Pari/Tax/Hqrs/2019-20/6]

By Order of the Governor,


(Mahendra Kumar Khinchi)
Joint Secretary to Government


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