

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

NOTIFICATION

Jaipur, February 23, 2022

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 from payment of 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 vehicle was destroyed is deposited on or before 31.03.2022; and
- (ii) exempts from payment of penalty and interest payable on Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum Tax and Surcharge upto 31.12.2021 on vehicle other than the destroyed vehicles, if-
 - (a) penalty and interest, if any, due after 31.12.2021 on Motor Vehicle Tax, One Time Tax and Surcharge is deposited on or before 31.03.2022; and
 - (b) any due Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum Tax and Surcharge is deposited on or before 31.03.2022.

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

- (i) The vehicle owner may apply before the Taxation Officer for the exemption.
- (ii) The Taxation Officer shall calculate the tax and shall issue demand notice.
- (iii) The Registration Certificate of destroyed vehicles shall be cancelled by the Registering Authority.
- (iv) The amount of Motor Vehicle Tax, Special Road Tax including surcharge, penalty or interest, if any, paid earlier shall not be refunded.
- (v) If any dispute arises 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(260)/Pari/Tax/Hqrs/2011/2]

By Order of the Governor,



(Mahendra Kumar Khinchi)

Joint Secretary to the Government