

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

**NOTIFICATION
Jaipur, July 10, 2024**

In exercise of the powers conferred by clause (a) and clause (c) of sub-section (1) of section 4 read with section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), and in supersession of this department's notification number F.6(179)Pari/Tax/Hqrs/2019-20/3 dated 10.07.2019, as amended from time to time, the State Government hereby, specifies, with immediate effect, motor vehicle tax payable on Passenger Vehicles registered in the State or registered in other State and plying on non-temporary permit or temporary permit as specified in column number 2 of the table given below, at the rates specified against each of them in column number 3 of the said table, namely :-

Table

S.No.	Description of Class of Motor Vehicle	Rate of Tax
1	2	3
1.	Stage Carriage Vehicles plying on scheme routes (nationalized routes) excluding those owned by a fleet owner or those plying exclusively within the area of municipality or urban improvement trust or both or sub-urban routes or rural routes.	Rs. 665/- per seat per month
2.	Stage Carriage Vehicles not covered in serial number 1 above excluding those owned by a fleet owner or those plying exclusively within the area of municipality or urban improvement trust or both or rural routes	
	(a) Sub-urban routes	
	(i) plying upto 200 km. per day	Rs. 150/- per seat per month.
	(ii) plying more than 200 km. and upto 300 km. per day	Rs. 200/- per seat per month
	(iii) plying more than 300 km. per day	Rs. 300/- per seat per month
	(b) Other routes	
	(i) plying upto 100 km. per day	Rs. 207/- per seat per month
	(ii) plying above 100 km. and upto 150 km. per day	Rs. 225/- per seat per month
	(iii) plying above 150 km. and upto 200 km. per day	Rs. 252/- per seat per month
	(iv) plying above 200 km. and upto 250 km. per day	Rs. 270/- per seat per month

	(v) plying above 250 km. and upto 300 km. per day	Rs. 288/- per seat per month
	(vi) plying above 300 km. per day	Rs. 400/- per seat per month
3.	Stage Carriage Vehicles plying on rural routes	
	(a) distance required to be covered by the service in a day upto 200 km.	Rs. 117/- per seat per month
	(b) distance required to be covered by the service in a day exceeds 200 km.	Rs. 126/- per seat per month
4.	Stage Carriage Vehicles plying exclusively within Municipal/UIT limits	
	(a) with seating capacity upto 26 seats	Rs. 4000/- per year
	(b) with seating capacity more than 26 and upto 32 seats	Rs. 5000/- per year
	(c) with seating capacity more than 32 seats	Rs. 10000/- per year
5.	Stage Carriage Vehicles of other States plying on interstate routes in Rajasthan	
	(i) plying upto 20 km. per day	Rs. 25 /- per day
	(ii) plying exceeding 20 km. but not exceeding 40 km. per day	Rs. 50/- per day
	(iii) plying exceeding 40 km. but not exceeding 80 km. per day	Rs. 150 /- per day
	(iv) plying exceeding 80 km. but not exceeding 120km. per day	Rs. 225 /- per day
	(v) plying exceeding 120 km. but not exceeding 160 km. per day	Rs. 300/- per day
	(vi) plying exceeding 160 km. but not exceeding 240 km. per day	Rs. 400/- per day
	(vii) plying exceeding 240 km. but not exceeding 400 km. per day	Rs. 500/- per day
	(viii) plying over 400 km. per day	Rs. 700 /- per day
6.	Vehicles of other States plying on interstate routes beyond/without reciprocal agreement	
	(a) with seating capacity upto 47 seats	Rs. 2.50 /- per seat per day
	(b) with seating capacity more than 47 seats	Rs. 1.50 /- per seat per day
7.	Vehicles plying on contract carriage permits (other than tourist permits) both temporary and non-temporary permits, and on passenger vehicles plying on hire or reward without permit of this State	
	(a) more than three wheeled motor vehicles plying on non-temporary permits	
	(i) with seating capacity more than 22	Rs. 700/- per seat per month subject to a maximum of Rs. 40,000/- per month

	(ii) sleeper bus	Rs. 510/- per seat per month subject to a maximum of Rs. 40,000/- per month
	(b) three wheeled motor vehicles plying on temporary permits	Rs. 35/- per day
	(c) more than three wheeled motor vehicles plying on temporary permits	
	(i) with seating capacity upto 6 seats	Rs. 40/- per day
	(ii) with seating capacity more than 6 and upto 13 seats	Rs. 80/- per day
	(iii) with seating capacity more than 13 and upto 22 seats	Rs. 400/- per day
	(iv) with seating capacity more than 22 seats	Rs. 600/- per day
8.	Vehicles plying on tourist permits of this state	
	(a) more than three wheeled motor vehicles with seating capacity more than 22	Rs. 875/- per seat per month subject to a maximum of Rs. 40,000/- per month
	(b) more than three wheeled sleeper coaches	Rs. 510/- per seat per month
9.	Private Service Vehicles with seating capacity more than 22 seats	Rs. 290/- per seat per month
10.	Stage carriage vehicles owned by a fleet owner, other than those plying exclusively within the municipality or Urban Improvement Trust limits and on Sub-urban routes.	Rs. 26,250/- per month per vehicle used or kept for use as stage carriages in the fleet, including vehicles hired by the fleet owner during the month to which the tax relates.
11.	Tourist Vehicles of other States plying on permits issued under sub-section (9) of section 88 of the Motor Vehicles Act, 1988	
	(a) with seating capacity upto 6 seats	Rs. 160/- per day
	(b) with seating capacity more than 6 and upto 13 seats	Rs. 210/- per day
	(c) with seating capacity more than 13 and upto 22 seats	Rs. 875/- per day but shall be paid for minimum five days
	(d) with seating capacity more than 22 and upto 32 seats	Rs. 1000/- per day but shall be paid for minimum five days
	(e) with seating capacity more than 32 seats	Rs. 1600/- per day but shall be paid for minimum five days
12.	Vehicle registered outside the State plying on temporary permit in the State of Rajasthan	
	(a) three wheeled passenger vehicles	Rs. 200/- per week
	(b) more than three wheeled passenger Vehicles	
	(i) with seating capacity upto 6 seats	Rs. 160/- per day
	(ii) with seating capacity more than 6 and upto 13 seats	Rs. 210/- per day

	(iii) with seating capacity more than 13 and upto 22 seats	Rs. 900/- per day but shall be paid for minimum five days
	(iv) with seating capacity more than 22 and upto 32 seats	Rs. 1000/- per day but shall be paid for minimum five days
	(v) with seating capacity more than 32 seats	Rs. 1600/- per day but shall be paid for minimum five days
13.	Spare vehicle (vehicle not covered under any permit)	Rs. 320/- per seat per month

Provided that,-

- (i) if any stage carriage falling under serial number 1 to 3 is found plying any trip other than trip/trips allowed to it under the Motor Vehicles Act, 1988 and rules made there under, then such stage carriages shall be liable to pay additional tax for the entire month at the rate specified against the category for which it is allowed for plying.
- (ii) in case of vehicles specified in serial number 1 to 3 and 7 to 9, obtaining the fresh permits, the tax shall be payable from the date of issue of permits on pro-rata basis in advance for the remaining period of the month and shall be deposited at the time of issue of permit.
- (iii) in case of vehicles falling under sub-clause (i) of clause (a) in column number 2 against serial number 7 and plying exclusively within the Municipal/UIT limits the tax shall be payable to a maximum of Rs. 14,000 per month.
- (iv) in case of the motor vehicle falling under sub-clause (i) of clause (a) in column 2 against serial number 7 and plying exclusively within the revenue divisional limits, the tax shall be 30% of the tax payable on such motor vehicle.
- (v) in case of vehicles falling under sub-clause (i) of clause (a) in column number 2 against serial number 7 and plying exclusively under a non-temporary fix contract with any industrial or commercial entity, the tax shall be payable to a maximum of Rs. 10000/- per month for vehicle with seating capacity more than 22 and upto 32 and Rs. 14,000/- per month for vehicle with seating capacity more than 32.
- (vi) if any vehicle specified in proviso (v) above, is found plying without appropriate permit it shall be liable to pay additional tax, two times of tax as specified against serial number 1.
- (vii) if a passenger vehicle having seating capacity more than 10 is found plying on hire or reward without any valid permit, then such vehicle shall be liable to pay additional tax for the entire month at the rate specified against serial number 1.
- (viii) in case of vehicles specified in serial number 13, the tax shall be payable on pro rata basis for the period for which vehicle remains without permit.
- (ix) in case of vehicles falling under clause (b) of column 2 against serial number 2 and having seating capacity upto 32, plying upto 40 km. in a day on the route lying between two municipalities and length of such route does not exceed 10 km., Motor Vehicle tax shall be payable at the rate of Rs. 100/- per seat per month.
- (x) passenger vehicles shall be exempted from tax payable as specified in column 3 against serial number 13, if the vehicle is covered by a non-temporary permit within 30 days from the date of registration or surrender of permit.
- (xi) the tax for the month of March on stage carriages, other than those plying exclusively within the municipal limits, shall be equal to 50 percent of the tax payable, if the

applicable tax for preceding eleven month is paid within time as specified in sub-clause (v) of clause (A) of rule 4 of the Rajasthan Motor Vehicles Taxation Rules, 1951.

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 it was payable under the said Act for any period prior to the coming into force of this notification.

Explanation: For the purpose of computation of the seating capacity of the sleeper coach, each berth shall be treated equal to 2 seats.

[No.F.6(179)/Pari/Tax/Hqrs/2024/2]

By Order of the Governor,



(Gopal Singh)

Joint Secretary to the Government.