

TRANSPORT DEPARTMENT

NOTIFICATION Jaipur, July 10, 2019

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), the State Government hereby, with immediate effect, specifies the rate of one time tax payable on non-transport vehicles and transport vehicles 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 One Time Tax
1	2	3
1.	Two Wheeled Vehicles used as transport or non-transport vehicle having engine capacity.	
	(a) upto 200 cc	8% of the cost of the vehicle.
	(b) more than 200 cc and upto 500 cc	13% of the cost of the vehicle.
	(c) more than 500 cc	15% of the cost of the vehicle.
2.	Three Wheeled Passenger Vehicles used as Transport or Non-Transport Vehicle.	
	(a) with seating capacity upto three	Rs. 3,000/-
	(b) with seating capacity four	Rs. 6,000/-
	(c) with seating capacity more than four	Rs. 8,000/-
3.	Four Wheeled Non-Transport Vehicle with seating capacity upto 10 having engine capacity	
	(a) upto 800 cc	
	(i) petrol	6% of the cost of the vehicle
	(ii) diesel	8% of the cost of the vehicle
	(b) more than 800 cc and upto 1200 cc	
	(i) petrol	9% of the cost of the vehicle
	(ii) diesel	11% of the cost of the vehicle
	(c) more than 1200 cc	
	(i) petrol	10% of the cost of the vehicle
	(ii) diesel	12% of the cost of the vehicle
4.	More than Three Wheeled Taxi cab/Maxi cab/Contract Carriage Permit Vehicle and Tourist Permit Vehicle.	
	(a) with seating capacity upto 13	11% of the cost of the vehicle
	(b) with seating capacity more than 13 and upto 22	
	(i) purchased as chassis	35% of the cost of the chassis.
	(ii) purchased with a complete body	26% of the cost of the vehicle.
5.	Goods Vehicle	
	(a) Articulated Vehicle	
	(i) Three Wheeled Vehicle	9% of the cost of the vehicle/

		chassis.
	(ii) More than Three Wheeled Vehicle having GVW upto 16500 k.g.	10% of the cost of the vehicle/chassis.
	(b) Other than Articulated Vehicle	
	(i) Three Wheeled Vehicle	9% of the cost of the vehicle.
	(ii) More than Three Wheeled Vehicle having G.V.W. upto 3000 k.g.	10% of the cost of the vehicle.
	(iii) More than Three Wheeled Vehicle having G.V.W. more than 3000 k.g. and upto 16500 k.g.	11% of the cost of the vehicle/chassis.
6.	Other Goods Vehicle not covered under any category above or vehicle such as Dumper, Loader, Camper Vans/Trailers, Cash Van, Mobile Canteen, Haul Pack Dumpers, Mobile Workshop, Ambulance, Fire Tenders, Snorked ladders, Auxiliary Trailers, Fire Fighting Vehicles, hearses, Mail Carrier, Mobile Clinic, X-Ray Vans, Library Vans etc.	
	(a) purchased as a chassis	10% of the cost of the chassis.
	(b) purchased with a complete body	7.5% of the cost of the vehicle.
7.	Private Service Vehicles	
	(a) with seating capacity upto 13	
	(i) purchased as a chassis	15% of the cost of the chassis.
	(ii) purchased with a complete body	12% of the cost of the vehicle.
	(b) with seating capacity more than 13 and upto 22	
	(i) purchased as a chassis	35% of the cost of the chassis.
	(ii) purchased with a complete body	25% of the cost of the vehicle.
8.	Educational Institutional vehicle with seating capacity more than 7 and upto 10	
	(i) purchased as a chassis	15% of the cost of the chassis.
	(ii) purchased with a complete body	12% of the cost of the vehicle.
9.	Camper Van/Trailer for private use	
	(i) purchased as a chassis	10% of the cost of the chassis.
	(ii) purchased with a complete body	7.5% of the cost of the vehicle.
10.	Vehicles fitted with Equipments like Rig, Generator, Compressor, Crane-Mounted Vehicle, Fork Lift, Tow Trucks, Breakdown Van, Recovery Vehicles, Tower Wagon, tree trimming vehicles or any other Non-Transport Vehicle not covered under any category:	
	(i) purchased as a chassis	10% of the cost of the chassis.
	(ii) purchased with a complete body	8% of the cost of the vehicle.
11.	Construction Equipment Vehicle	
	(i) purchased as a chassis	8.5% of the cost of the chassis.
	(ii) purchased with a complete body	7% of the cost of the vehicle.
12.	Purely Off Highway Vehicle	

	(i) purchased as a chassis	7.5% of the cost of the chassis.
	(ii) purchased with a complete body	6% of the cost of the vehicle.
13.	Non-Agricultural Tractor-Trailers used as Goods Vehicle	1 % of the cost of the tractor to which the Trailer is attached.

Provided that,-

- (i) On every transfer of ownership of non-transport motor vehicles mentioned in column number 2 against serial number 1 and 3 above, an additional one time tax at the rate of 25% of the onetime tax paid at the time of registration or after registration shall be payable.
- (ii) On every transfer of ownership of non-transport motor vehicles mentioned in column number 2 against serial number 9 to 11 above, an additional one time tax at the rate of 10% of the onetime tax paid at the time of registration or after registration shall be payable.
- (iii) No additional tax shall be payable,-
 - (a) 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
 - (b) 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.
- (iv) 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 upto 15 years from the date of registration.
- (v) In case where One time tax under clause (b) of sub-section (1) of section 4 of the Act for non-transport vehicle or transport vehicle has been paid and thereafter the category/description of the vehicle changes, the vehicle owner shall have to pay difference of tax if change in category/description leads to higher rate of tax but if change in category/description leads to lower rate of tax the vehicle owner has not to pay any tax.
- (vi) If vehicles, as mentioned in column number 2 against serial number 3 above, are found plying on hire or reward, then these vehicle shall be liable to pay tax as notified for transport vehicles of similar type at one tenth the rate of one time tax, for the financial year in which the vehicle was found on hire or reward.

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 Act for any period prior to the coming into force of this notification.

Explanation:

(i) The cost of the vehicle for the computation of tax:-

- (a) In case of new vehicle/chassis, shall be the ex-showroom price inclusive of all taxes and levies as shown in the purchase bill excluding any discount, rebate or concession in price given under any promotional scheme or otherwise by any manufacture or dealer.
- (b) In case of vehicle registered/purchased outside the State and brought in Rajasthan for assignment/registration and for the 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 vehicle manufactured out of India, shall be the purchase price in Indian currency including freight, taxes and duties levied at the time of its import into the territory of India.
- (ii) "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.
- (iii) Purely-off highway vehicle means a motor vehicle either used as a Construction Equipment Vehicle or designed and adapted for use in any enclosed premises, factory or mine, equipped to travel on its own sources of power.

[F.6(179)Pari/Tax/Hqrs/2019-20/2]

By Order of the Governor,


(Mahendra Kumar Khinchi)

Joint Secretary to Government

महेंद्र कुमार खिंची
संयुक्त सचिव (मु)