

**FINANCE DEPARTMENT
(TAX DIVISION)**

Jaipur, July 10, 2019

In pursuance of clause (3) of Article 348 of the Constitution of India, the Governor is pleased to authorize the publication in the Rajasthan Gazette of the following translation in the English language of Finance Department, Tax Division Notification No.F.12(43)FD/Tax/2019-24 to 27, No.F.4(17)FD/Tax/2019-28 to 37 and Transport Department Notification No.F.6(179)/Pari/Tax/Hqrs/2019-20/1 to 8 and F.6(179)/Pari/Tax/Hqrs/2019-20/24F dated July 10, 2019.

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, July 10, 2019

S.O.44.-In exercise of the powers conferred by sub-section (5) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that it is expedient in the public interest so to do, hereby, makes the following amendment in Schedule IV appended to the said Act, with immediate effect, namely:-

AMENDMENT

In Schedule IV appended to the said Act, in Part B, GOODS UNDER CATEGORY OF INDUSTRIAL INPUTS, the existing serial number 183 and entries thereto shall be deleted.

[No.F.12(43)FD/Tax/2019-24]

By Order of the Governor

(Bishnu Charan Mallick)
Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, July 10, 2019

S.O.45.-In exercise of the powers conferred by sub-section (5) of section 4 of the Rajasthan Value Added Tax Act, 2003 (Act No.4 of 2003), the State Government being of the opinion that

it is expedient in the public interest so to do, hereby makes the following amendment in Schedule VI appended to the said Act, with immediate effect, namely:-

AMENDMENT

In Schedule VI appended to the said Act, after the existing serial number 24 and entries thereto, the following new serial number 25 and entries thereto shall be added, namely:-

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25.	Natural Gas in Liquefied or Gaseous state	10	
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[No.F.12(43)FD/Tax/2019-25]

By Order of the Governor

(Bishnu Charan Mallick)

Joint Secretary to Government

FINANCE DEPARTMENT (TAX DIVISION)

NOTIFICATION

Jaipur, July 10, 2019

S.O.46.-In exercise of the powers conferred by clause (3) of the proviso to section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Act No.12 of 1962), the State Government being of the opinion that it is expedient in the public interest so to do, hereby exempts, with effect from 01.04.2018, from payment of electricity duty payable by a person on the consumption of energy generated by him within the State from,

- (i) solar power plants set up for his own use; and
- (ii) solar power plant set up under the Rajasthan Electricity Regulatory Commission (Connectivity and Net-Metering for Rooftop and Small Solar Grid interactive Systems) Regulations, 2015.

subject to the conditions that the duty collected or charged, if any, shall be paid to the State Government and that the duty deposited to the State Government shall not be refunded.

This notification shall remain in force upto 31.03.2020.

[No.F.12(43)FD/Tax/2019-26]

By Order of the Governor

(Bishnu Charan Mallick)

Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 10, 2019**

S.O.47.-In exercise of the powers conferred by section 3 of the Rajasthan Electricity (Duty) Act, 1962 (Act No. 12 of 1962), the State Government being of the opinion that it is expedient in the public interest so to do, hereby makes the following amendment in this department's notification number F.12(23)FD/Tax/2015-219 dated 09.03.2015, with immediate effect, namely:-

AMENDMENT

In the said notification, for the existing expression "Rupees 0.40 per unit (KWH)", the expression "Rupees 1.00 per unit (KWH)" shall be substituted.

[No.F.12(43)FD/Tax/2019-27]
By Order of the Governor

(Bishnu Charan Mallick)
Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 10, 2019**

S.O.48.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the conveyance deed or lease deed regarding residential flat or house executed by the State Government or local authority or any other authority of the State Government or gift deed regarding residential flat or house executed by any person or private institution,-

- (i) in favour of wife of martyr,
- (ii) if the wife of martyr is not alive, then in favour of either minor daughter or minor son, and
- (iii) if the martyr was unmarried, then in favour of either father or mother,

shall be remitted on submission of the certificate of identity issued by Director, Sainik Kalyan Vibhag, Government of Rajasthan.

[No.F.4(17)FD/Tax/2019-28]

By Order of the Governor

(Bishnu Charan Mallick)

Joint Secretary to Government

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, July 10, 2019

S.O.49.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby makes the following amendments in this department's notification number F.2(60)FD/Tax/2012/pt.-13 dated 31.05.2019, namely:-

AMENDMENTS

In the said notification,-

- (i) in table, the existing serial number 4, 5, 6, 7 and 8 and entries thereto shall be deleted; and
- (ii) the existing provisos shall be deleted.

[No.F.4(17)FD/Tax/2019-29]

By Order of the Governor

(Bishnu Charan Mallick)

Joint Secretary to Government

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, July 10, 2019

S.O.50.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is

expedient in public interest so to do, hereby makes the following amendments in this department's notification number F.2(60)FD/Tax/2012/pt.-14 dated 31.05.2019, namely:-

AMENDMENTS

In the said notification,-

- (i) in table, the existing serial number 6 and 7 and entries thereto shall be deleted; and
- (ii) the existing provisos shall be deleted.

[No.F.4(17)FD/Tax/2019-30]

By Order of the Governor

(Bishnu Charan Mallick)

Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 10, 2019**

S.O.51.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of loan upto rupees ten lakh executed for the purposes of establishment of Start-up by any individual, or group of individuals or students who are eligible to receive support under the Rajasthan Start-up Policy, 2015, shall be remitted.

This notification shall remain in force upto 31.03.2020.

[No.F.4(17)FD/Tax/2019-31]

By Order of the Governor

(Bishnu Charan Mallick)

Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 10, 2019**

S.O.52.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is

expedient in public interest so to do, hereby makes the following amendment in this department's notification number F.4(3)FD/Tax/2017-103 dated 08.03.2017, namely:-

AMENDMENT

In the said notification, for the existing expression "rupees five lakh", the expression "rupees twenty five lakh" shall be substituted.

[No.F.4(17)FD/Tax/2019-32]

By Order of the Governor

(Bishnu Charan Mallick)
Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 10, 2019**

S.O.53.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby makes the following amendments in this department's notification number F.4(3)FD/Tax/2017-104 dated 08.03.2017, namely:-

AMENDMENTS

In the said notification,-

- (i) for the existing expression "0.15 percent", the expression "0.25 percent" shall be substituted; and
- (ii) for the existing expression "rupees five lakh", the expression "rupees twenty five lakh" shall be substituted.

[No.F.4(17)FD/Tax/2019-33]

By Order of the Governor

(Bishnu Charan Mallick)
Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 10, 2019**

S.O.54.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.4(6)FD/Tax/2016-218 dated 08.03.2016, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of settlement regarding ancestral property executed by mother or father in favour of son or daughter, shall be remitted.

[No.F.4(17)FD/Tax/2019-34]

By Order of the Governor

(Bishnu Charan Mallick)
Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 10, 2019**

S.O.55.-In exercise of the powers conferred by sub-section (1) of section 9 of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999) and in supersession of this department's notification number F.4(6)FD/Tax/2016-217 dated 08.03.2016, the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the stamp duty chargeable on the instrument of partition of ancestral property, shall be remitted.

[No.F.4(17)FD/Tax/2019-35]

By Order of the Governor

(Bishnu Charan Mallick)
Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)**

**NOTIFICATION
Jaipur, July 10, 2019**

S.O.56.-In exercise of the powers conferred by section 9-A of the Rajasthan Stamp Act, 1998 (Act No. 14 of 1999), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that,-

1. interest and penalty payable on stamp duty shall be remitted in the following cases, namely:-
 - (i) Cases pending before the Collector (Stamps) upto the date of this notification in which the stamp duty payable has been deposited during the period from 10.07.2019 to 30.09.2019.
 - (ii) Cases filed before Collector (Stamps) during the period from 10.07.2019 to 30.09.2019 in which the stamp duty payable has been deposited during the period from 10.07.2019 to 30.09.2019.
 - (iii) Cases adjudicated by the Collector (Stamps) upto the date of this notification in which the stamp duty payable has been deposited during the period from 10.07.2019 to 30.09.2019.
 - (iv) Cases pending before Rajasthan Tax Board, Rajasthan High Court or in any other Court upto the date of this notification wherein party withdraws the case and submits the proof of such withdrawal and the stamp duty payable has been deposited during the period from 10.07.2019 to 30.09.2019.
2. Cases where stamp duty adjudicated by the Collector (Stamps) has already been deposited before the date of this notification, 80 percent reduction in the amount of interest and penalty payable on stamp duty shall be allowed if the remaining 20 percent amount of interest and penalty has been deposited during the period from 10.07.2019 to 30.09.2019.
3. Cases pending before Rajasthan Tax Board, Rajasthan High Court or in any other Court wherein the total amount of stamp duty payable has been deposited before the date of this notification and the party withdraws the case and submits the proof of such withdrawal, 80 percent reduction in the amount of interest and penalty payable on stamp duty shall be allowed if the remaining 20 percent amount of interest and penalty has been deposited during the period from 10.07.2019 to 30.09.2019.
4. The amount deposited under proviso to the section 65 of the said Act for filing revision before Rajasthan Tax Board, shall be adjusted towards the payment of stamp duty.
5. In the aforesaid cases stamp duty or any other amount already paid shall not be refunded.

[No.F.4(17)FD/Tax/2019-36]

By Order of the Governor

(Bishnu Charan Mallick)
Joint Secretary to Government

**FINANCE DEPARTMENT
(TAX DIVISION)
NOTIFICATION
Jaipur, July 10, 2019**

S.O.57.-In exercise of the powers conferred by sub-section (2) of section 78 of the Registration Act, 1908 (Act No. 16 of 1908), the State Government being of the opinion that it is expedient in public interest so to do, hereby orders that the registration fees chargeable on the conveyance deed or lease deed regarding residential flat or house executed by the State Government or local authority or any other authority of the State Government or gift deed regarding residential flat or house executed by any person or private institution,-

- (i) in favour of wife of martyr,
- (ii) if the wife of martyr is not alive, then in favour of either minor daughter or minor son, and
- (iii) if the martyr was unmarried, then in favour of either father or mother,

shall be remitted on submission of the certificate of identity issued by Director, Sainik Kalyan Vibhag, Government of Rajasthan.

[No.F.4(17)FD/Tax/2019-37]
By Order of the Governor

(Bishnu Charan Mallick)
Joint Secretary to Government

TRANSPORT DEPARTMENT

**NOTIFICATION
Jaipur, July 10, 2019**

S.O.58.-In exercise of the powers conferred by section 4 read with section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby, rescinds this department's following notifications, with immediate effect, namely:-

- (1) Notification number F.6(179)Pari/Tax/Hqrs/95/1R dated 14.07.2014;
- (2) Notification number F.6(179)Pari/Tax/Hqrs/95/3H dated 01.03.2002;
- (3) Notification number F.6(252)Pari/Tax/Hqrs/05/4G-163 dated 09.03.2007;
- (4) Notification number F.6(179)Pari/Tax/Hqrs/95/15 dated 31.03.1997; and

(5) Notification number F.6(179)Pari/Tax/Hqrs/95/16C dated 24.03.2005.

[F.6(179)Pari/Tax/Hqrs/2019-20/1]

By Order of the Governor,

(Mahendra Kumar Khinchi)

Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, July 10, 2019

S.O.59.-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

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, July 10, 2019

S.O.60.-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), the State Government hereby, with immediate effect, specifies the rate of 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 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 not covered under 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	
	(i) plying upto 300 k.m. per day	Rs. 300/- per seat per month
	(ii) plying more than 300 k.m. per day	Rs. 560/- per seat per month
3	Stage Carriage plying on rural routes	
	(a) distance required to be covered by the service in a day upto 200 k.m.	Rs. 130/- per seat per month

	(b) distance required to be covered by the service in a day exceeds 200 k.m.	Rs. 140/- per seat per month
4	Stage Carriage plying exclusively within Municipality/ Urban Improvement Trust limits	
	(a) with seating capacity upto 26	Rs. 4000/- per year
	(b) with seating capacity more than 26 and upto 32	Rs. 5000/- per year
	(c) with seating capacity more than 32	Rs. 10000/- per year
5	Stage Carriage of other States plying on interstate routes in Rajasthan	
	(i) plying upto 20 k.m. per day	Rs. 25/- per day
	(ii) plying exceeding 20 k.m. but not exceeding 40k.m. per day	Rs. 50/- per day
	(iii) plying exceeding 40 k.m. but not exceeding 80k.m. per day	Rs. 150/- per day
	(iv) plying exceeding 80 k.m. but not exceeding 120k.m. per day	Rs. 225/- per day
	(v) plying exceeding 120 k.m. but not exceeding 160k.m. per day	Rs. 300/- per day
	(vi) plying exceeding 160 k.m. but not exceeding 240k.m. per day	Rs. 400/- per day
	(vii) plying exceeding 240 k.m. but not exceeding 400k.m. per day	Rs. 500/- per day
	(viii) plying over 400 k.m. per day	Rs. 700/- per day
6	Transport vehicles of other State plying on interstatal routes beyond/without reciprocal agreement	
	(a) with seating capacity upto 47	Rs. 2.50 per seat per day
	(b) with seating capacity more than 47	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 and upto 32	Rs. 1000/- per seat per month
	(ii) with seating capacity more than 32	Rs. 875/- per seat 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	Rs. 40/- per day
	(ii) with seating capacity more than 6 and upto 13	Rs. 80/- per day
	(iii) with seating capacity more than 13 and upto 22	Rs. 400/- per day
	(iv) with seating capacity more than 22	
	(a) Motor Vehicles covered by non-temporary stage carriage permits other than those plying exclusively within the Municipal limits	Rs. 500/- per day
	(b) other than those covered under (a) above	Rs. 800/- per day
8	Vehicles plying on tourist permits of this state	
	(a) more than three wheeled motor vehicles	
	(i) with seating capacity more than 22 and upto 32	Rs. 1150/- per seat per month
	(ii) with seating capacity more than 32	Rs. 885/- per seat 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	Rs. 290/- per seat per month
10	Vehicles owned by a fleet owner	Rs. 26250/- per month per vehicle
11	Tourist Vehicles of other States plying on permits issued under section 88(9) of the Motor Vehicles Act, 1988	
	(a) with seating capacity upto 6	Rs. 160/- per seat per day
	(b) with seating capacity more than 6 and upto 13	Rs. 210/- per seat per day
	(c) with seating capacity more than 13 and upto 22	Rs. 875/- per seat per day
	(d) with seating capacity more than 22 and upto 32	Rs. 1000/- per seat per day
	(e) with seating capacity more than 32	Rs. 1600/- per seat per day
12	Vehicle registered outside the State plying on temporary permit in the State of Rajasthan	
	(a) three wheeled passenger vehicles	Rs. 200/- per seat per week
	(b) more three wheeled passenger Vehicles	
	(i) with seating capacity upto 6	Rs. 160/- per seat per day
	(ii) with seating capacity more than 6 and upto 13	Rs. 210/- per seat per day
	(iii) with seating capacity more than 13 and upto 22	Rs. 900/- per seat per day
	(iv) with seating capacity more than 22 and upto 32	Rs. 1000/- per seat per day

	(v) with seating capacity more than 32	Rs. 1600/- per seat per day
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 the motor vehicle falling under sub-clauses (i) and (ii) of clause (a) in column number 2 of serial number 7 and plying exclusively within the Municipal/UIT limits, the tax shall be payable to a maximum of Rs. 14000/- per month.
- (iv) in case of the motor vehicle falling under sub-clauses (i) and (ii) of clause (a) in column number 2 of 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. 14000/- per month.
- (v) if any vehicle specified in proviso (iv) above, is found plying without appropriate permit it shall be liable to pay additional tax for entire month, two times of tax as specified against serial number 1.
- (vi) if a passenger vehicle having seating capacity more than 10 is found plying on hire or reward without any valid permit, the vehicle shall be liable to pay additional tax for the entire month at the rate specified against serial No. 1.

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 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.

[F.6(179)Pari/Tax/Hqrs/2019-20/3]

By Order of the Governor,

(Mahendra Kumar Khinchi)

Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, July 10, 2019

S.O.61.-In exercise of the powers conferred by clause (a), clause (c) and clause (cc) 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 motor vehicle tax payable on Goods Vehicles registered in the State, Goods Vehicles of other State plying on temporary permits, Construction Equipment Vehicles, motor vehicles or chassis of motor vehicles registered temporarily and passing through the State and Goods Vehicles of other States plying on permit issued under reciprocal agreement, as specified in column number 2 of the table given below, at the rates specified against each in column number 3 thereof, namely :-

Table

S.No.	Description of Class of Motor Vehicle	Rate of Tax
1	2	3
1	Goods Vehicle of the State	
	(a) more than Three Wheeled Vehicle	
	(i) G.V.W. more than 16500 k.g. & upto 25000 k.g.	Rs. 950/- per 1000 k.g. of G.V.W. or part thereof per year
	(ii) G.V.W. more than 25000 k.g. & upto 45000 k.g.	Rs. 750/- per 1000 k.g. of G.V.W. or part thereof per year
	(iii) G.V.W. more than 45000 k.g.	Rs. 625/- per 1000 k.g. of G.V.W. or part thereof per year
	(b) any other transport vehicle not covered under any category above or vehicle such as Dumper, Loader, Camper vans/Trailers, Tipper, Cash Van, Mobile Canteen, Haul Pack Dumper, Mobile Work Shops, Ambulance, Animal Ambulance, Fire Tenders, Snorked Ladders, Auxiliary Trailers and Fire Fighting Vehicles, Hearses, Mail carrier, Mobile Clinic, X-Ray Vans, Library Vans, etc.	
	(i) G.V.W. more than 16500 k.g. & upto 25000 k.g.	Rs. 950/- per 1000 k.g. of G.V.W. or part thereof per year
	(ii) G.V.W. more than 25000 k.g. & upto 45000 k.g.	Rs. 750/- per 1000 k.g. of G.V.W. or part thereof per year
	(iii) G.V.W. more than 45000 k.g.	Rs. 625/- per 1000 k.g. of G.V.W. or part thereof per year
	(c) Over dimension carrier trailer used as goods	Rs. 50000/- per year

	vehicles	
2	Goods Vehicle of other States plying on permit issued under reciprocal agreement.	
	(i) with load carrying capacity upto 9000 k.g.	Rs. 500/- per 1000 k.g. or part thereof yearly
	(ii) with load carrying capacity above 9000 k.g.	Rs. 800/- per 1000 k.g. or part thereof yearly
3	Goods Vehicle of other States plying on temporary permits in the state.	
	(i) G.V.W. up to 6000 k.g.	Rs. 200/- per 1000 k.g. of G.V.W. or part thereof for 30 days or part thereof
	(ii) G.V.W. more than 6000 k.g.	Rs. 160/- per 1000 k.g. of G.V.W. or part thereof for 30 days or part thereof
4	Construction Equipment Vehicles of other States coming for temporary use in this State.	Rs. 1000/- per 1000 k.g. of R.L.W. or part thereof for 30 days or part thereof
5	Motor Vehicles or chassis of Motor Vehicles registered temporarily and passing through the State.	
	(a) Motor car, Tractor, Omni Bus with seating capacity upto 10 excluding driver and all three wheeled vehicles	Rs. 200/- per vehicle
	(b) Any other Motor Vehicles not covered under clause(a)	Rs. 1500/- per vehicle
	(c) Chassis of Motor Vehicles	Rs. 1000/- per chassis

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: For the purpose of G.V.W./R.L.W. of Truck, Trailers or any combination or adaption thereof, including the articulated vehicles, the G.V.W./R.L.W. of the Truck/horse trailer and any adaption together shall be taken in consideration for computation of tax thereon.

[F.6(179)Pari/Tax/Hqrs/2019-20/4]

By Order of the Governor,

(Mahendra Kumar Khinchi)

Joint Secretary to Government

TRANSPORT DEPARTMENT**NOTIFICATION****Jaipur, July 10, 2019**

S.O.62.-In exercise of the powers conferred by section 4-E 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/95/26A dated 11.10.2017, the State Government hereby prescribes the rate of surcharge on the tax payable under section 4 of the said Act for class of motor vehicles as specified in column number 2 of the table given below, at the rate specified against each in column number 3 thereof, namely:-

TABLE

S.No.	Description of Class of Motor Vehicles	Rate of Surcharge
1	2	3
1	Vehicles paying one time tax	12.5 % of the tax payable
2	Vehicles paying tax other than one time tax	6.25 % of the tax payable

[F.6(179)Pari/Tax/Hqrs/2019-20/5]

By Order of the Governor,

(Mahendra Kumar Khinchi)

Joint Secretary to Government

TRANSPORT DEPARTMENT**NOTIFICATION****Jaipur, July 10, 2019**

S.O.63.-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 interstatal 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

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, July 10, 2019

S.O.64.-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 being of the opinion that it is expedient in public interest so to do, with immediate effect, hereby notifies that in respect of following classes of Transport Vehicles registered or assigned in the

State, one time tax under clause (b) of sub-section (1) of section 4 shall be payable instead of tax under clause (a) of sub-section (1) of section 4 of the said Act, namely:-

- (1) all categories of three wheeled and more than three wheeled goods vehicles having gross vehicle weight upto 16500 kg;
- (2) all categories of contract carriage vehicles having seating capacity upto 22 in all;
- (3) all categories of tourist permit vehicles having seating capacity upto 22 in all; and
- (4) all private service vehicles having seating capacity upto 22 in all.

[F.6(179)Pari/Tax/Hqrs/2019-20/7]

By Order of the Governor,

(Mahendra Kumar Khinchi)

Joint Secretary to Government

TRANSPORT DEPARTMENT

NOTIFICATION

Jaipur, July 10, 2019

S.O.65.-In exercise of the powers conferred by section 4-D of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No. 11 of 1951), the State Government hereby makes the following amendments in this department's notification number F.6(179)Pari/Tax/Hqrs/95/24E dated 11.10.2017, namely:-

AMENDMENTS

In the said notification, in serial number 2 of the Table,-

- (i) in column number 4 against item number (a) of sub-clause (ii) of clause (B) of column number 2, for the existing figure "2000", the figure "4000" shall be substituted; and
- (ii) in column number 4 against item number (b) of sub-clause (ii) of clause (B) of column number 2, for the existing figure "2500", the figure "5000" shall be substituted.

[F.6(179)Pari/Tax/Hqrs/2019-20/24F]

By Order of the Governor,

(Mahendra Kumar Khinchi)

Joint Secretary to Government

TRANSPORT DEPARTMENT**NOTIFICATION**
Jaipur, July 10, 2019

S.O.66.-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 being of the opinion that it is expedient in the public interest so to do, hereby exempts 50% of tax payable under section 4 of the said Act on the vehicles registered in the State on or after 10.07.2019 that are driven solely by Liquefied Petroleum Gas (L.P.G.) or Compressed Natural Gas (C.N.G) or Solar Energy and originally manufactured by the vehicle manufacturers as such.

[F.6(179)Pari/Tax/Hqrs/2019-20/8]
By Order of the Governor,

(Mahendra Kumar Khinchi)
Joint Secretary to Government

Government Central Press, Jaipur.