THE RAJASTHAN MOTOR VEHICLES TAXATION ACT, 1951

[Act No. XI of 1951]

[Made by His Highness the Rajpramukh on the 1st day of April, 1951; Published in the Rajasthan Gazette No. 2, Part IV B E.O. dated April 3, 1951].

An Act to provide for the imposition of tax on Motor Vehicles throughout 1[the State of Rajasthan]

Whereas it is expedient to impose a tax on Motor Vehicles in 1[the State of Rajasthan];

It is hereby enacted as follows:-

1.Short title, extent and commencement.- (1)This Act may be called the Rajasthan Motor VehiclesTaxation Act, 1951.

2[(2)It extends to the whole of the State of Rajasthan].

(3) It shall come in to force on such 2[date] as the 3[State Government] may, by

2. **Definitions;**- In this Act, unless there is anything repugnant in the subject or context,-

4[(a) "**Additional Transport Commissioner**" means the person appointed by the State Government to be the Additional Transport Commissioner;

(aa) "**Commissioner**" means the person appointed by the State Government to be the Transport Commissioner and includes the Additional Transport Commissioner];

(b)"**prescribed**" means prescribed by this Act or by Rules made under this Act;

5[(c) "**tax**" means a tax and surcharge imposed under this Act;]

(d) "**Taxation Officer**" means an officer authorised by the 6[State Government]to perform the duties and exercise the powers imposed or conferred upon a Taxation Officer by this Act, and

7[(e) Words and expressions used but not defined in this Act and defined in Motor Vehicles Act, 1988 (Central Act 59 of 1988) and Central Motor Vehicle Rule,1989, shall have the meaning assigned to them in that Act and Rules as amended from to time].

2.Came into force w.e.f., 3.4.1951 by Notification No. D/499/Home/51, dated 3.4.1951.
4.Ins. Raj. Act 20 of 1982, published in Raj. Gazette E.O. Part 4A dated 30.9.1982 (w.e.f.1.10.1982) 5.Subs. by Raj. Act No. 20 of 1982, published in Raj. Gazette E.O. Part 4A dated 30.9.1982,(w.e.f.1.10.1982). 6.Subs. by Raj. 27 of 1957, published in Raj. Gazette E.O. Part 4A dated 13.8.1957.

1[3. **Exemption**;- (1) The 2[State Government] may by notification in the 2[Official Gazette] exempt either totally or partially 8[whether prospectively or retrospectively] any motor vehicles or class of motor vehicles from the payment of the 4[tax, penalty or interest imposed or charged by or under the provisions of this Act or rules made there under:

Provided that the interest or penalty or both shall be exempted only for the purposes of giving effect to the amnesty schemes of limited duration.]

(2)Every notification issued under this section shall be laid before the House of the State Legislature at the session thereof next following, and shall be liable to be rescinded or modified by a

resolution of that House and the rescission or modification so made, shall after publication by notification in the 2[Official Gazette]be deemed to have come into force.]

6**[4. Imposition of tax.-**(1) Save as otherwise provided by this Act or by the Rules made thereunder or any other law for the time being in force, there shall be levied and collected on all motor vehicles used or kept for use in the State,-

12[(a) a tax in respect of such vehicles which are not covered by clause (b), (c), (cc) and (d) at such rates exceed Rs. 2000/- per thousand Kg. of Gross Vehicle Weight or part thereof per year for goods vehicles and Rs. 2000/- per seat per month for passenger vehicles of this State:

Provided that where the rates are not specified, on quarterly,half yearly or monthly basis, by the State Government, by notification in the Official Gazette and if the tax is permissible to be paid quarterly, half yearly or monthly, the amount payable shall be equivalent to the one fourth, one half or one twelfth respectively of the annual rate of tax;

(b) a one timetax in the case of non transport vehicles and in case of such class of transport vehicles, as vehicle/chassis:

Provided that on every transfer of ownership of non transport vehicles mentioned above, an additional one time tax shall be payable as such rates as may be specified by the State Government, by notification in the Official Gazette;";]

2.Subs. by Raj. Act No. 27 of 1957, published in Raj. Gazette E.O. Part IV-A dated 13.8.1957.
3.Subs. by Raj. Act No. 4 of 2007 (w.e.f. 9.3.2007).
4.Subs. by Raj. Act No. 11 of 2000, published in Raj. Gazette E.O. Part IV-A dated 10.5.2000
5.Added by Raj. Act No. 11 of 2000, published in Raj. Gazette E.O. Part IV-A dated 10.5.2000.
9.Subs. by Raj. Act No. 11 of 2000, published in Raj. Gazette E.O. Part IV-A dated 10.5.2000.
10.Inserted by Raj. Act No. 15 of 2005, published in Raj. Gazette E.O. Part IV-A dated 25.5.2000.
11.Subs. by Raj. Act No. 15 of 2005, published in Raj. Gazette E.O. Part IV-A dated 25.5.2000.
12.Subs. by Raj. Finance Act No. 20 of 2019.

3[(c) a tax in respect of motor vehicles registered outside the State and using roads in Rajasthan, at such rates, as may be notified by the State Government in the Official Gazette which shall6[not exceed Rs. 2000/- per day in case of passengervehicles and shall not exceed Rs. 2000/- per thousand Kg. Gross Vehicle Weight] or part thereof for 30 days or part thereof in case of goods vehicles and shall not exceed Rs. 5000/- per thousand Kg. of Unladen Weight or part thereof for 30 days or part thereof in case of Construction Equipment Vehicles;

3(cc) a tax in respect of motor vehicles or motor vehicle chassis temporarily registered and passing through the State using roads in Rajasthan, at such rates, as may be notified by the State Government in the Official Gazette which shall not exceed Rs. 5000/-;]

(d)a tax on dealers in, or manufacturer of, motor vehicles in respect of such vehicles as are in their possession in the course of his business as such manufacturers, or dealer under the authorisation of a trade certificate granted or deemed to be granted under the Motor Vehicle Rules for the time being in force in the State of Rajasthan, at such rates as may be specified by the State Government by a part thereof in respect of three or four wheeled vehicles; and shall not exceed Rs. 10,000/- for every 100 vehicles or part thereof in respect of two wheeled vehicles 1[;and]

6[(e) Deleted]

4[(2) A tax 5[on motor vehicles other than those covered by one time tax 6[Deleted] shall be payable under this section by the owner of motor vehicle except for the period during which the owner surrenders the certificate of registration to the taxation officer, in the prescribed manner,

that the vehicle has remained out of use for such reasons as may be prescribed, or satisfies the taxation officer that vehicle has not been used due to following reasons :-

(i) that the motor vehicle was restrained from plying by the competent court or authority;

(ii) that the motor vehicle was involved in an accident and a report to this effect was made to the police and because of accident it remained out of use;

(iii) that the motor vehicle was attached for the recovery of tax under the Rajasthan Land Revenue Act,

1956 (Act No. 15 of 1956) by the competent authority or attached under the warrant of attachment issued by the competent authority or court and during the period of attachment the vehicle did not remain in his possession:

2.Subs. by Raj. Act No. 15 of 2005, published in Raj. Gazette E.O. Part 4(Ka) dated 25.5.2005. 3.Subs. by Raj. Act No. 4 of 2007 (w.e.f. 9.3.2007).

4.Subs. by Raj. Act No. 8 of 1998, published in Raj. Gazette E.O. Part IV-A dated 31.7.1998.

5.Inserted by Raj. Act No. 15 of 2005. published in Raj. Gazette E.O. Part 4(Ka) dated 25.5.2005. 6.Subs. by Raj. Finance Act No. 20 of 2019.

16[Provided that,-

(i)the period of such surrender or non-use shall not be less than seven days for stage carriages and less than thirty days for other than stage carriages and

(ii)the period of such surrender shall not be more than 17[one hundred eighty days in a calendar year] for all categories of vehicles except in the case of theft of the vehicle.]

2[Provided further that where a motor vehicle 4[,other than those which has paid one time tax under clause (b)15[of sub-section (1) of section 4] is found plying after the surrender of the certificate of registration, the tax on such vehicle shall be payable forthwith for the entire period for which such registration was surrendered alongwith a penalty equal to five times the amount of tax but no such tax or penalty shall be charged from empty vehicle going for repair or for test purposes.]

4-A.3[***]

15[4-B. Deleted]

15[**4-C. Deleted**]

1.Subs. by Raj. Act No. 15 of 2005(Pub. in. Raj.GazzetteE.O.,part.4 (Ka), dated 25.5.2005).
2.Subs. by Raj. Act No. 11 of 2000(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 10.5.2000).
3.Deleted by Raj. Act No. 9 of 1997(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 30.3.1997).
4.Ins. by Raj. Act No. 15 of 2005(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 25.5.2005).
5.Subs. by Raj. Act No. 9 of 1997(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 30.3.1997).
6.Ins. by Raj. Act No. 11 of 2000(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 10.5.2000).
7.Subs. by Raj. Act No. 8 of 1998(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 31.7.1998).
8.Subs. by Raj. Act No. 8 of 1998(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 31.7.1998).
9.Subs. by Raj. Act No. 15 of 2005(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 25.5.2005).
10.Subs. by Raj. Act No. 11 of 2000(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 10.5.2000).
11.Ins. by Raj. Act No. 15 of 2005(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 25.5.2005).
12.Ins. by Raj. Act No. 15 of 2005(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 25.5.2005).
13.Added by Raj. Act No. 4 of 2007.(w.e.f. 9.3.2007).
14.Added by Raj. Act No. 11 of 2000(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 10.5.2000).
15.Subs. by Raj. Finance Act No. 20 of 2019.
16.Subs. by Raj. Finance Act No. 3 of 2021.
17.Subs. by Raj. Finance Act No. 4 of 2022

7**[“4-D. Levy of Green Tax.-** (1) There shall be levied and collected a cess called “green tax”, in addition to the tax levied under9[sections 4] of the Act, on such vehicles suitable for use on road as specified in column (2), at such time as specified in column (3), of the table below at such rates, not exceeding the maximum rates specified in column (4) of the table, as may be fixed by the State Government by notification in the Official Gazette, for the purpose of implementation of various measures to control air pollution.

Table

S. No.	Class of vehicle	Time	Rate of cess (In Rupees)
1	2	3	4
1	**Non Transport Vehicle**	At the time of registration under section 41, or assignment under section 47 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) and thereafter at the time of renewal of certificate of registration under sub section (10) of section 41 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988).	
	(a) two wheelers		1000
	(b) four wheeled diesel driven vehicles		
	I. Light Motor Vehicle with engine capacity upto 1500 cc		5000
	II. Light Motor Vehicle with engine capacity above 1500 cc and upto 2000 cc		10000
	III. Light Motor Vehicle with engine capacity above 2000 cc with seating capacity upto 5		10000
	IV. Light Motor Vehicle with engine capacity above 2000 cc with seating capacity more than 5		25000
	(c) four wheeled petrol/LPG driven vehicles		
	I. Light Motor Vehicle with engine capacity up to 1500 cc		2000
	II. Light Motor Vehicle with engine capacity above 1500 cc and up to 2000 cc		2500
	III. Light Motor Vehicle with engine capacity above 2000 cc with seating capacity up to 5		3000
	IV. Light Motor Vehicle with engine capacity above 2000 cc with seating capacity more than 5		5000
	(d) other than above fuel driven four wheeled vehicles.		1000
	(e) other Non-transport vehicles.		2000]
[8][2	**Transport Vehicle**	At the time of registration under section 41, or assignment under section 47 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) and thereafter at the time of renewal of	
	(a) two wheeled passenger vehicle/three wheeled passenger and goods vehicle		2000
	(b) other than three wheeled passenger and goods vehicle		
	(i) Light Motor Vehicle		
	(a) if the age of the vehicle is 6 years or less from the date of its first registration		5000
	(b) if the age of the vehicle is more than 6 years from the date of its first registration		8000
	(ii) other than Light Motor Vehicle		

	(a) if the age of the vehicle is 6 years or less from the date of its first registration	fitness certificate under section 56 of the Motor Vehicles Act, 1988 (Central Act No. 59 of 1988).	6000
	(b) if the age of the vehicle is more than 6 years from the date of its first registration		10000]

1. Subs. by Raj. Act No. 8 of 1998(Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (A), dated 31.7.1998). 2. Added by Raj. Act No. 15 of 2005 (Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (A), dated 25.5.2005). 3. Subs. by Raj. Act No. 15 of 2005 (Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (A), dated 25.5.2005).

4. Ins. by Raj. Act No. 4 of 2006(w.e.f 8.3.2006)

5. Added by Raj. Act No. 4 of 2007.(w.e.f. 9.3.2007).

6. subs. by Raj. Act No. 4 of 2008 dated 28.2.2008.

7. subs. by Raj. Act No. 14 of 2014 dated 14.7.2014

8. Subs. by Raj. Act No. 3 of2016 dated 08.03.2016.

9. Subs. by Raj. Finance Act No. 20 of 2019.

(2) The Provisions of the Act and the rules made thereunder excluding those relating to refund of tax shall, so far as may be, apply in relation to the imposition, payment, computation and recovery of the cess payable under sub-section (1), as they apply to the imposition, payment, computation and recovery of tax payable under this Act]

9**[4-E Levy of Surcharge**.- (1) Notwithstanding anything contained in 10[section 4] of the Act, the tax imposed by the said sections shall with effect from the commencement of the Rajasthan Finance Act, 2011 (Act No. 6 of 2011) be increased by a surcharge at such rates, not exceeding 20 % of the said tax, as may be specified by the State Government by the notification in Official Gazette.

(2) The provisions of this Act and the rules made thereunder, so far as may be, apply in relation to the imposition, payment, computation, recovery, exemption and refund of the surcharge payable under sub-section (1), as they apply to the imposition, payment, computation, recovery, exemption and refund of tax payable under this act.

1[**5. Payment of tax.-**(1) Save as otherwise provided by or under this Act and subject to the provisions of sub-section (2), the tax leviable under 10[section 4] shall be paid by every owner or by the person having possession or control or a motor vehicle in advance in the manner prescribed by the State Government:

Provided that the State Government may, if satisfies that there are sufficient reasons for doing so, by notification in the Official Gazette, extend whether prospectively or retrospectively the time limit for payment of tax in case of particular classes of vehicles or persons liable to pay tax under this Act10[.[Deleted]]

10[Deleted]

7[Deleted]

(2) Where the tax on any motor vehicle becomes payable otherwise than as one time tax 10[Deleted] for the first time after the commencement of a financial year,the tax payable shall be one twelfth of the annual rate for each calendar month or part thereof where annual rate is prescribed:

Provided that where the tax under 10[clause (a) of sub-section (1) of section 4] on stage carriage other than those plying exclusively on city routes becomes payable for the first time after the commencement of any month, the tax payable shall be for the remaining period of that month on pro rata basis.

8[Provided further that where the tax under 10[clause (a) of sub-section (1) of section 4] on contract carriage becomes payable for the first time after the commencement of any month, the tax payable shall be for the remaining period of the month on pro rata basis.]

1. Subs. by Raj. Act No. 8 of 1998(Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (A), dated 31.7.1998).
2. Added by Raj. Act No. 15 of 2005 (Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (A), dated 25.5.2005).
3. Subs. by Raj. Act No. 15 of 2005 (Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (A), dated 25.5.2005).
4. Ins. by Raj. Act No. 4 of 2006(w.e.f 8.3.2006)
5. Added by Raj. Act No. 4 of 2007.(w.e.f. 9.3.2007).
6. subs. by Raj. Act No. 4 of 2008 dated 28.2.2008.
7. subs. by Raj. Act No. 14 of 2014 dated 14.7.2014
8. subs. by Raj. Act No. 4 of 2008 dated 28.2.2008.
9. Added by Raj. Act No. 6 of 20011 (Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (A), dated 28.5.2011).
10. Subs. by Raj. Finance Act No. 20 of 2019.

(3) The tax payable under 8[clause (b) of sub-section (1) of section 4] shall be payable-

(a) where the motor vehicle is purchased or brought into the State for use or is kept for use on or after the coming into force of the provisions of 6[Chapter V of the Rajasthan Finance Act, 2005 (Act No. 15 of 2005)], within thirty days of the date ofsuch purchase or of being so brought or on the date of registration or assignment of such vehicle in the State, whichever is earlier; or

(b) where the motor vehicle has been used or kept for use in the State before the coming into force of the provisions of 6[Chapter V of the Rajasthan finance Act, 2005 (Act No. 15 of 2005], within sixty days of such coming into force.

1[(4) Where a motor vehicle is found plying after the surrender of the certificate of registration, the tax levied under 8[section 4]on such vehicle shall be payable forthwith by the owner or person having possession or control of the motor vehicle, for the entire period for which such certificate was surrendered, along with a penalty equal to five times the amount of tax but no such tax or penalty shall be charged from empty vehicle going for repairs or for test purposes].]

2[**6. Payment of 3[xxx] penalty for default.-**4[(1) Where the tax due in respect of a motor vehicle 5[other than that referred to in sub-section (3) and (4)] is not paid within the period allowed, the defaulter shall be liable to pay in addition to the tax due, a penalty at such rate as may be prescribed by the State Government, by notification in the Official Gazette, which shall not exceed 5% per month of the amount of tax due for each month or part thereof from the date of expiry of the period allowed:

1.Subs. by Raj. Act No. 11 of 2000(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 10.5.2000).
2.Subs. by Raj. Act No. 11 of 1972(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 23.6.1972).
3.deleted by Raj. Act No.15 of 1986(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 31.3.1986) w.e.f. 1.4.1986.
4.Subs. by Raj. Act No. 8 of 1998(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 31.7.1998).
5.Ins. by Raj. Act No. 5 of 2001(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 26.5.2001).
6.Subs. by Raj. Act No. 15 of 2005(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 25.5.2005).
7.subs. by Raj. Act No. 4 of 2008 dated 28.2.2008.
8.Subs. by Raj. Finance Act No. 20 of 2019.

1[Provided that the amount of penalty shall in no case be more than double the amount of tax due].

2[x x x]

3[(2) If the owner or any person having possession or control of a motor vehicle has deposited the penalty in addition to the tax for such late payment, no other proceedings shall be taken or continued in respect of such late payment.]

4[(3) Where a transport vehicle 11[or a construction equipment vehicle] of other State, other than that referred to in sub-section(4), plies in Rajasthan without paying the tax leviable

under this Act, the defaulter shall be liable to pay in addition to the tax, a penalty which shall not be less than four times of the amount of tax due.

(4) Where a transport vehicle of other State plies in Rajasthan on National Permit with valid authorisation certificate but without paying full amount of tax leviable under this Act, the defaulter shall be liable to pay in addition to the tax due, a penalty which shall not be less than the amount of tax due.]

5[**6A. Revision of rates of tax.-**6[If as a result of imposition of a tax or revision of rates made under any provision of this Act, a motor vehicle in respect of which tax has been paid becomes liable to higher amount of tax,] the owner or any person having possession or control of the motor vehicle shall, within the time allowed for payment of tax for the 7[following financial year or any quarter] 8[or month thereof,] as the case may be, pay additional tax of a sum which is equal to the difference between the tax already paid 9[and the higher amount of tax which becomes payable] in respect of such vehicle 10[for the complete month in which the tax is revised or the remaining months of the financial year or of any quarter thereof] as the case may be, and the Taxation Officer shall not issue a fresh token in respect of such vehicle until such amount of tax has been paid.]

1.Subs. by Raj. Act No. 11 of 2000(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 10.5.2000).

2.The second provisio added by Raj. Act No. 12 of 1999(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 14.5.1999) and deleted by Raj. Act no. 11 of 2000.

3.Renumbered by Raj. Act No. 15 of 1986(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 31.5.1986).

4.Ins. by Raj. Act No. 5 of 2001(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 26.5.2001.

5.Ins. by Raj. Act No. 11 of 1972(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 23.6.1972

6.Subs. by Raj. Act No. 5 of 1989(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 20.4.1989) w.e.f 21.12.1988.

7.Subs. by Raj. Act No. 18 of 1975(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 29.3.1975).

8.Ins. by Raj. Act No. 20 of 1982(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 30.9.1982.

9.Subs. by Raj. Act No. 5 of 1989(Pub. in. Raj.GazzetteE.O.,part.4 (Ka), dated 20.4.1989) w.e.f 21.12.1988.

10.Subs. by Raj. Act No. 18 of1975(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 29.3.1975)

11.Ins. by Raj. Act No. 4 of 2007(w.e.f. 9.3.2007).

3[**7. Refund of tax.-** (1) When any person who has paid the tax other than one-time tax under clause (b) of sub-section (1) of section 4 proves to the satisfaction of the Taxation Officer that the motor vehicle in respect of which such tax has been paid, has not been used for a continuous period of not less than one month since the tax was last paid, he shall be entitled to the refund of an amount equal to 1/12th of the annual rate of the tax paid in respect of such vehicle for each complete month of the period for which such tax has been paid.

(2) When any person who has paid one-time tax under clause (b) of sub-section (1) of section 4 proves to the satisfaction of the taxation officer that the motor vehicle, in respect of which such tax has been paid, has been taken out of the State or has completely been destroyed shall be entitled to the refund of such tax on pro rata basis in the prescribed manner.

(3) The Taxation Officer may refund or adjust in the prescribed manner any amount paid in excess of the tax due.]

2[**8. Declaration by person keeping vehicle for use.-** (1) The owner or any person having possession or control of any motor vehicle shall make a declaration in respect of every motor vehicle in the prescribed form and shall deliver to taxation officer within prescribed period, every time, or whenever he becomes liable to pay tax, as may be specified in the notification published by the State Government in the Official Gazette, along with the receipt of payment of such tax in the prescribed manner.

(2) Where owing to any alteration of the motor vehicle or otherwise, the owner or any person having possession or control of the vehicle liable to payment of tax at higher rates, such owner or any person having possession or control shall make within the prescribed period, an

additional declaration in the prescribed form, showing the nature of the alteration made and stating reasons thereof, and shall deliver it to the taxation officer and shall pay to him the difference of tax for which he becomes liable to pay in respect of such vehicle.

(3) Where the owner of the vehicle who becomes liable to make or deliver a declaration under the provisions of sub-section (1) or (2), fails to do so, the taxation officer on being satisfied that a default has been committed by the owner of the vehicle, shall impose a penalty at such rates as may be prescribed by the State Government which shall not exceed Rs. 5/- per day.

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1. Subs. by Raj. Act No. 15 of 2005(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 25.5.2005.

2. Subs. by Raj. Act No. 8 of 1998(Pub. in. Raj.GazzetteE.O.,part.4 (Ka),dated 31.7.1998.

3. Subs. by Raj. Finance Act No. 20 of 2019.

1**[8-A. Computation of tax.-** If the Taxation officer is satisfied that tax has not been correctly paid, he shall, after giving the owner a reasonable opportunity of being heard, proceed to compute the amount of tax due and recover the same.]

9. Payment of additional tax.- Where any motor vehicle in respect of which the tax has been paid, is altered in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the 2[owner or any person having possession or control], thereof shall be liable to pay an additional tax of a sum which is equal to the difference between the tax already paid in respect of such vehicle and the tax which is payable in respect of such vehicle after its being so altered.

3**[10.Grant of receipt and token or tax certificate.-**(1) The Taxation Officer shall grant and deliver to every person who pays to him the tax,-

(a) in respect of any motor vehicle covered under clause (b) of sub-section (1) of section 4, a receipt specifying the particulars of tax paid and also a tax certificate in such form and containing such particulars as may be prescribed; or

(b) in respect of motor vehicle other than that covered by clause (a) above, a receipt as aforesaid and a token in such form and containing such particulars as may be prescribed6[.[Deleted]]

6[Deleted]

(2) No motor vehicle liable to tax under this Act shall be used or kept for use in Rajasthan unless the owner or any person having possession or control thereof has obtained,-

(a) in case of a vehicle covered under 4[6[clause (b)]] of sub-section (1) of section 4, a tax certificate which shall always be kept in such vehicle, or

(b) in case of a vehicle other than covered under clause (a) above, a valid token which shall always be 6[kept in] such vehicle in the prescribed manner.]

10-A.6[Deleted].

1.Ins. byRaj. Act No. 5 of 2001,Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (Ka), dated 26.5.20001.

2.Subs. byRaj. Act No. 11 of 1972, Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (A), dated 23.6.1972.

3.Subs. byRaj. Act No. 15 of 1986, Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (Ka), dated 31.3.1986, w.e.f. 1.4.1986.

4.Subs. byRaj. Act No. 11 of 2000, Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (Ka), dated 10.5.2000.

6.Subs. by Raj. Finance Act No. 20 of 2019.

10-B. Computerisation.-The work of grant of receipt, tax certificate, token7[Deleted], etc., under this Act may be computerized in such manner, as may be prescribed. Such work

may be entrusted to any agency and the cost incurred may be realised from the owner of the vehicle in such manner, as may be prescribed.]

1[**11.Offences.-**(1) Whoever,-

(a) as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the State without having paid the amount of the tax, or 2[additional tax 7[Deleted]], due in accordance with the provision of this Act in respect of such vehicle; or

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act, to be therein set forth, are not fully and truly stated; or

(c) obstructs any officer in the exercise of the powers conferred by section 18 or fails to stop the motor vehicle when required so to do by such officer under section 17;

shall on conviction, be punishable, 3[with fine, which shall not be less than twice the annual tax payable in respect of such vehicle but which may extend to five times of such annual tax].

(2) Whoever contravenes any of the provisions of this Act or any rules made thereunder, and no penalty is provided for such a contravention, shall on conviction, be punishable with fine which may extend to 4[five hundred rupees], and in the event of such person having been previously convicted of an offence under this Act or rules made thereunder, with fine which may extend to 5[one thousand rupees.]

12. Compounding of offences.-Where an offence under section 11 has been committed, such offence may at any time before conviction, be compounded by the prescribed officer by accepting, by way of composition there for, a sum of money not exceeding such amount as may be prescribed, together with the amount of the 6[tax and penalty, if any], which may be due from the person committing the offence. Suchcomposition shall have the effect of discharging such person from all liability for the offence and no further proceedings shall be taken or continued against him in respect of the offence so compounded.

1. Subs. byRaj. Act No. 11 of 1972, Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (A), dated 23.6.1972
2. Subs. byRaj. Act No. 5 of 2001, Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (Ka), dated 26.5.2001.
3. Subs. byRaj. Act No. 5 of 2001, Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (Ka), dated 26.5.2001.
4. Subs. byRaj. Act No. 5 of 2001, Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (Ka), dated 26.5.2001
5. Subs. byRaj. Act No. 5 of 2001, Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (Ka), dated 26.5.2001.
6. Subs. byRaj. Act No. 5 of 2001, Pub. in. Raj.Gaz.Ex.-ord.,pt.IV (Ka), dated 26.5.2001.
7. Subs. by Raj. Finance Act No. 20 of 2019.

1[**13. Recovery of tax, penalty or interest.-**(1) When any person without any reasonable cause fails or refuses to pay the tax, penalty or interest, the taxation Officer may forward to the Collector of the District concerned, a certificate under his signature specifying the amount of tax, penalty or interest due from such person, and the Collector on receipt ofsuch certificate shall proceed to recover such tax, penalty or interest as if it were an arrear of land revenue.

(2) The tax, penalty or interest payable under this Act shall be first charge on the motor vehicle including its accessories, in respect whereof it is due.]

2[*13 A. Power of Taxation Officer to recover tax and penalty.-Without prejudice to the provisions of section 13, the Taxation Officer may, with the previous sanction of the 3[Commissioner] proceed to recover the tax or penalty due under this Act, in the prescribed manner, by attachment and sale of the movable property of the person liable for the payment thereof :*

Provided that the Taxation Officer may grant instalments on the prescribed terms and conditions in the specified class of cases.

13B. Liability of transferee of vehicles.- (1)If the tax leviable in respect of any motor vehicle remain unpaid by any person liable for the payment thereof, and such person, before having paid the tax, has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall also be liable to pay the said tax [4][as also penalty, if any, and/or interest levied by the taxation officer.]

(2) Nothing contained in this section shall apply to a person who has obtained possession or control of such vehicle by purchase in a public auction, conducted by a Government Department to recover the arrears of tax or penalty or under the order of a competent court].

14. Appeal.-(1) Any person aggrieved by an order relating to the [5][determination] of recovery of tax may within a period of thirty days from the date of such order prefer an appeal to the [6][appellate authority appointed by the State Government in this behalf.]

3. Subs. byRaj. Act No. 20 of 1982, Published in Raj. Gazette E.O. Part.IV A, dated 30.9.1982 w.e.f. 1.10.1982.
4. Added byRaj. Act No. 8 of 1998, Published in Raj. Gazette E.O. Part.IV (Ka), dated 31.7.1982.

(2) Every order in appeal passed by the [1][said] [2][appellate authority] shall be final :

[3][Provided that the Commissioner may on his own motion or on the application of a person, aggrieved [4][by the order of the appellate authority] made in the prescribed manner and filed within a period of 90 days, call for and examine the record of any proceeding under this Act and revise any such order and may reverse or vary the same:

[5][Provided further that no appeal shall be entertained unless it is accompanied by satisfactory proof of payment of 50% of the amount due, under the order against which appeal has been preferred, or such other amount as is admitted by the appellant to be due from him whichever is higher or of such instalment thereof, as might have become payable and further that the appellate authority shall not stay recovery of tax :]

Provided also that if the owner of the motor vehicle has preferred an appeal or revision under this section, the Commissioner may, on an application in writing from the owner of such vehicle, stay the recovery of the disputed amount of tax or penalty or any part thereof during the pendency of the appeal or revision if the owner furnishes sufficient security to his satisfaction in such form and in such manner as may be prescribed :

Provided also that if the recovery of tax or any part thereof is stayed under the preceding proviso, the amount of such tax shall be recoverable with interest at such rate as may be prescribed on the amount ultimately found due and such interest shall be payable on such amount from the date the tax first became due.]

[6]**[14.A. Court fee on appeals, applications and other proceedings under the Act.-** Notwithstanding anything contained in the Rajasthan Court Fees and Suits Valuation Act, 1961 (Rajasthan Act 23 of 1961), appeals, applications and other proceedings under this Act shall require court fee Stamps of such value as may be prescribed.]

18.Cognizance of offences.-No Court inferior to that of a Magistrate of the Second Class, shall try any offence punishable under this Act.

4.Ins. byRaj. Act No. 8 of 1998, Published in Raj. Gazette E.O. Part. 4A, dated 31.7.1998.

5.Subs. byRaj. Act No. 8 of 1998, Published in Raj. Gazette E.O. Part. 4A, dated 31.7.1998.

6.Ins. byRaj. Act No. 8 of 1969, Published in Raj. Gazette E.O. Part. 4A, dated 19.4.1969.

16. Bar to jurisdiction of civil and criminal courts in matter of taxation.-The liability of a person to pay the tax shall not be questioned or determined otherwise than as provided in thisAct or in rules made thereunderand no prosecution suit or other proceeding

shall lie against any officer of the 1[State Government] for any thing in good faith done orintended to be done under this Act.

17 Power to stop a motor vehicle.- 2[(1)] Any police officer in uniform not below such rank, as may be prescribed and any officer of the Transport Department not below the rank of a Sub-Inspector 8[and any officer of the State Directorate of Revenue Intelligence not below the rank of Revenue Intelligence Officer] may require the driver of any motor vehicle in any public place to stop the vehicle and cause it to remain stationary so long as may reasonably be necessary for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle has been paid.

4[(2) Where any tax due in respect of any vehicle has not been paid, any officer referred to in sub-section (1), may seize and detain such vehicle and take or cause to be taken such steps as he may consider necessary for the safe custody of the vehicle until it is produced before the Taxation Officer of the area concerned within a reasonable time or the tax due in respect of the vehicle is paid:

7[x x x]

5[3] The motor vehicle seized under sub-section (2) shall not be released unless full tax due, penalty and interest and all other dues payable under this Act in respect of such a vehicle has been paid.]

6[4] Where the vehicle has been seized or detained under sub-section (2), the owner or person incharge of the motor vehicle may apply to the Taxation Officer or any officer authorized by the State Government together with the relevant documents for the release of such vehicle and such officer shall, after the verification of the documents and on being satisfied that no tax, penalty and interest is due, by an order, release the vehicle.]

2.Re-numbered by Raj. Act No. 20 of 1966, Published in Raj. Gazette E.O. Part. 4A dated 11.10.1966.
3.Ins. by Raj. Act No. 11 of 1972, Published in Raj. Gazette E.O. Part. 4A dated 23.6.1972.
6.Added by Raj. Act No. 5 of 2001, Published in Raj. Gazette E.O. Part. 4(Ka) dated 26.5.2001. 7.Proviso deleted by Raj. Act No. 15 of 2005, Published in Raj. Gazette E.O. Part. 4(Ka) dated 25.5.2005. 8.Proviso Subs. by Raj. No 7 of 2018.

18.1**[Power of entry.-**Any 2[x x x] officer of the Transport Department not below the rank of a Sub-Inspectors5[and any officer of the State Directorate of Revenue Intelligence not below the rank of Revenue Intelligence Officer] may for the purposes of this Act, enter at any time between sun-rise and sun-set, any premises where he has reason to believe that a motor vehicle is kept, in contravention of the provisions of this Act.]

19.3[Deleted]

4**[20. Levy of toll on certain bridges, roads etc.-** (1) Notwithstanding anything contained in this Act, it shall be lawful for the State Government to levy toll on motor vehicles and trailers drawn by such vehicles passing over any bridge or through any tunnel including an approach road thereto or any section of road or any by-pass,-

(a) Which is constructed, reconstructed, improved or repaired, as the case may be, after the commencement of the Rajasthan Motor Vehicles Taxation (Amendment) Act, 1994 (Rajasthan Act No. 12 of 1994) at the expense of the State Government or at the expense of any person or body or association of individuals whether incorporated or not or at the expense of both, that is to say, the State Government and any such person or body or association and the total capital outlay of such construction, reconstruction, improvement or repairs, as the case may be , is not less than ten lakhs of rupees; or

(b) Which in the opinion of the State Government is of special service to the public;

at such rate and for such period as the State Government may from time to time, by notification in the Official Gazette, declare:

Provided that overall collection of toll for any bridge, road or tunnel under this section shall not exceed the aggregate amount of capital outlay and expenses of collection of toll.

(2) The State Government may itself or through its agent collect the toll levied under sub-section (1) and, where such collection is made through its agent such agent or his servants shall be deemed to be persons empowered to collect tolls under this Act.

(3) Where any additional road or a portion of a road or a by-pass or bridge or a tunnel, being the road, bridge or tunnel on or below the samestream, river or road or rail track, including any approach road thereto, is constructed as augmentation of the facility of the use of the existing bridge, tunnel or road, as the case may be, then, the network of such bridge or tunnel, including any approach road thereto, shall be deemed to be one single entity for the purpose of levy of toll.

Explanation.- For the purpose of this section, the expression "Capital outlay" shall include the anticipated cost of certain essential on-going or imminent works like improvements, strengthening, widening, structural repairs, maintenance and also interest on such outlay at such rate as the State Government may fix.]

5. Proviso Subs. by Raj. Finance Act No 7 of 2018.

21. No toll or tax to be levied by local bodies.-1[(1)] Notwithstanding anything to the contrary in any law for the time being in force in any part of 2[the State of Rajasthan], it shall not be lawful for any local authority to levy any tax or toll in respect of any motor vehicle.

3[(2) Nothing in this section shall affect the power of any local authority to impose, increase or recover any tax falling under entry 52 of list II in the Seventh Schedule to the Constitution].

4**[21-A. Power to reduce or waive penalty and interest in certain cases.-** (1) Notwithstanding anything contained in this Act, the State Government may by notification in the Official Gazette constitute a committee consisting of Transport Commissioner and such other members as may be specified in the notification, which may, on its own, or on an application made in this behalf by the owner of a motor vehicle and after being satisfied and after recording its reasons in writing for so doing reduce or waive, the amount of interest or penalty or both payable by such owner under this Act, if it is satisfied that the penalty, interest or both has accrued on account of-

(a)the non availability of cost of the motor vehicle/non availability of similar type of motor vehicle in a financial year,

(b)the wrong determination of similarity of the vehicle;

(c)wrong determination of category of the vehicle.

(2)Every order made under this section shall be final.]

5**[21-B. No dues certificate.-** (1)A registered owner of the vehicle or a permit holder of the vehicle or any person having possession or control of the vehicle or a financer under whose control vehicle has vested under the provisions of Motor Vehicles Act, 1988 (Central Act No. 59 of 1988) may apply to the taxation officer in the prescribed manner and along with prescribed fee, to obtain a no dues certificate regarding the tax, penalty or interest payable in respect of such vehicle under the provisions of this Act.

(2) On receipt of an application under sub-section (1), the taxation officer shall, after such enquiry as may be prescribed, issue no dues certificate in such form and within such period as may be prescribed.]

22. Power of [2][State Government] to make rules.-(1) The [2][State Government] may, by notification in the [2][Official Gazette] make rules for carrying into effect the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the [2][State Government] may make rules for all or any of the following purposes, that is to say-

form in which and the authority to which, applications for payment of tax under this Act, shall be presented;

3. Ins. by Raj. Act No. 12 of 1994, Published in Raj. Gazette E.O. Part. 4A dated 15.4.1994. 4. Inserted by Raj. Act No. 15 of 2005, Published in Raj. Gazette E.O. Part. 4A dated 25.5.2005. 5. Inserted by Raj. Act No. 4 of 2007 (w.e.f. 9.3.2007).

1[(aa) prescribing the manner in which the period of surrender of certificate of registration or the period of non-use of vehicle may be extended;]

(b) prescribing the form of any certificate, declaration, 2[return,] notice, receipt or token, and the particulars to be stated therein, and the manner of 10[keeping a token in] a motor vehicle;

3[(bb) prescribing the fee on payment of which and prescribing the manner in which the special token shall be granted;

(bbb) prescribing the manner in which the work of grant of receipt, certificate, token,10[Deleted] etc. unde this Act may be computerised and entrusted to any agency and cost incurred may be realized for the owner of the vehicle.]

(c) prescribing the manner in which, and the fee on payment of which, a token granted under this Act may be transferred;

(d) prescribing generally the authorities by whom and the manner in which any duty in respect of or incidental to the carrying into effect of the provisions of this Act may be performed;

(e) regulating the method of 4[determination], payment and recovery of tax;

(f) regulating the manner in which exemption from and refunds of tax may be claimed and granted;

5[(g) regulating the manner in which and prescribing the court fee on payment of which appeals, 6[revision], applications and other proceedings under this Act may be instituted and heard];

(h) Providing for the exemption for a limited period from liability to taxation in respect of any motor vehicle brought into Rajasthan by persons making only a temporary stay in 7[the State of Rajasthan]:

(i) any other matter which may be prescribed.

23. 8[x x x]

24.8[x x x]

SCHEDULE9[x x x]
SCHIDULE-A9[x x x]