

THE RAJASTHAN MOTOR VEHICLES TAXATION RULES, 1951

[First published in the Raj. Gazette vol. II No. 32 Part II-B, dated 12.05.1951]

Notification No. D. 40/HT/51.- In exercise of the powers conferred by section 22 of the Rajasthan Motor Vehicle Taxation Act, 1951, the Government of Rajasthan is pleased to make the following rules, namely:-

1.Short title and application.- (1) These rules may be called the Rajasthan Motor Vehicles Taxation Rules, 1951.

(2) They shall, save as otherwise expressly provided, apply to and in relation to all motor vehicles in Rajasthan with immediate effect.

2. Definitions.- (1) In these rules, unless there is anything repugnant in the subject or context:-

- (a) **"the Act"** means the Rajasthan Motor Vehicles Taxation Act, 1951;
- (b) **"Form"** means a form appended to these rules;
- ⁵[(c) **"Token"** means a token issued under these rules and includes computerised token issued on a smart card;]
- ¹[(d) **"Quarter"** means a period of three calendar months of a financial year, expiring on 30th day of June, 30th day of September, 31st day of December and 31st Day of March;]
- ²[(e) **"Year"** means a financial year;]
- ³[(f) **"Month"** means a calendar month;]
- ⁵[(g) **"Tax Certificate"** means a tax certificate issued under these rules and includes computerised tax certificate issued on a smart card;]
- ⁴[(h) **"Chassis"** means a motor vehicle supplied by the manufacturer to the dealer or sold by the manufacturer directly to the buyer, without a body or platform for carrying goods or passengers, whether with or without a driver's cowl or cabin, and includes 'semi-trailers' 'or horses' sold as such;
- (i) **"vehicle"** means a motor vehicle supplied by the manufacturer to the dealer, or sold by the manufacturer directly to the buyer, with a body or platform for carrying passengers or goods or ready for use as a rig, fork lift, compressor, crane, generator etc.;
- (j) **"Day"** means a day beginning and ending at mid-night or part thereof;
- (k) ⁶[**" Purchase price "** means 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 manufacturer or dealer.]

1. Subs by G.S.R. 167 dated 30.12.1974, published in Raj. Gazette E.O. Part-IV-C (I) dated 30.12.1974.
 2. Ins. by G.S.R. 167 dated 30.12.1974, published in Raj. Gazette E.O. Part-IV-C (I) dated 30.12.1974.
 3. Added by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV-C (I) dated 1.4.1986.
 4. Clauses (h) to (n), added by G.S.R. 153 dated 31.3.97, published in Raj. Gazette E.O. Part-IV-C (I) dated 31.3.1997.
 5. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-IV-C (I) dated 26.7.2001.
 6. Subs. by notification no. F.6(179)Pari/Tax/Hqrs/95/1 dated 08.03.2017.

(I) ⁶[x x x]

(m) "**Distance required to be covered in a day**" shall be the distance and trips for which the permit has been granted, or in case the distance or trips are not mentioned in the permit, the distance established by the time table issued by the Regional Transport Authority;

(n) "**Similar type of vehicle**" means-

in the case of goods vehicles, vehicles having the same or nearest registered laden weight/gross vehicle weight;

in the case of passenger vehicles originally supplied or sold by the manufacturer as a vehicle, vehicles having same or nearest seating capacity;

in the case of passenger vehicles originally supplied or sold by the manufacturer as chassis, the same or nearest wheel base.

Explanation.- As far as possible, similarities shall be drawn from the vehicles/chassis of the same manufacturer.]

¹[(o) "Special Token" means a token issued under Rule 15-A and includes a computerised token issued on a smart card.]

⁷ [(p) "**Purely off highway vehicle**" means a motor vehicle either used as a construction equipment or designed and adapted for use in any enclosed premises, factory or mine, equipped to travel on its own source of power.]

²[(2) Words and expressions used but not defined in these rules and defined in Motor Vehicles Act, 1988 (Central Act 59 of 1988), and Rajasthan Motor Vehicles Rules, 1990, shall have the meanings assigned to them therein.]

³[**3. Authority appointed under the Act.-** The District Transport Officer appointed under ⁴[the law time being in force] or any officer authorised in this behalf by the State Government shall be the Taxation Officer for the purposes of the Act and Rules:

Provided that if the owner operates a motor vehicle in the jurisdiction of two or more Taxation Officers, then the Taxation Officer in whose jurisdiction major portion of the area lies, and in case the area of operation is equal, then the Taxation Officer in whose jurisdiction he ordinarily keeps the motor vehicle.

1. Ins. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4(C) (I) dated 26.7.2001.
 2. Subs. by G.S.R. 153 dated 31.3.97, published in Raj. Gazette E.O. Part-IV-C (I) dated 31.3.1997.
 3. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV-C (I) dated 1.4.1986.
 4. Subs. by G.S.R. 153 dated 31.3.97, published in Raj. Gazette E.O. Part-IV-C (I) dated 31.3.97.
 5. Deleted by G.S.R. 18 dated 22.5.2003, published in Raj. Gazette E.O. Part-IV-C (I) dated 22.5.2003.
 6. Deleted by G.S.R. 30 dated 14.09.2004, published in Raj. Gazette E.O. Part-IV-C (I) dated 14.09.2004.
 7. add. by F.6(252)/Pari/Tax/Hqrs/07 dated 01-01-2015

in case of any ¹[x x] motor vehicle registered outside the State and plying within the State under any permit, the District Transport Officer having jurisdiction over the place of first entry within the State shall be the Taxation Officer]:

²[Provided further that where any motor vehicle registered outside the State and plying within the State under any permit, is seized for the non-payment of tax of this State then the District Transport Officer having jurisdiction over the place where the vehicle is seized shall be the Taxation Officer.]

⁵[Provided also that where any motor vehicle is found plying on hire or reward without a valid permit, then the Motor Vehicle inspector/Sub-inspector having the jurisdiction over the area, where the vehicle is found plying, shall also be the Taxation Officer.]

³**[4. Mode of payment of tax and procedure thereof.-** The tax payable under ⁶[¹⁰[section 4] of the Act] in respect of all the vehicles shall be payable in advance to the Taxation Officer by the registered owner of the vehicle, permit holder of the vehicle or by any person having possession or control of motor vehicle or financier under whose control the vehicle has vested under the provisions of Motor Vehicles Act, 1988, or the manufacturer of or dealers in motor vehicles, including financier and body builders, as the case may be, in the manner explained below :

¹⁰[ⁿ (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 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.];

⁸[(AA) ¹⁰[Deleted]

⁸[(AAA) ¹⁰[Deleted]

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1. Deleted by G.S.R. 36 dated 26.7.2000, published in Raj. Gazette E.O. Part-IV-C (I) dated 26.7.2000
 2. Ins. by G.S.R. 36 dated 26.7.2000, published in Raj. Gazette E.O. Part-4(C) (I) dated 26.7.2000.
 3. Subs. by G.S.R. 153 dated 31.3.1997, published in Raj. Gazette E.O. Part-4(C) (I) dated 31.3.1997.
 4. Ins. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4(C) (I) dated 26.7.2001
 5. Added by G.S.R. 40 dated 14.10.2003, published in Raj. Gazette E.O. Part-4(C) (I) dated 14.10.2003.
 6. Subs. by G.S.R. 93 dated 16.2.2006, published in Raj. Gazette E.O. Part-4(Ga)(I) dated 16.2.2006(w.e.f. 16.2.2006).
 7. Ins. by dated 9.11.1999, published in Raj. Gazette E.O. Part-1(B) dated 9.11.1999.
 8. Ins. by G.S.R. 93 dated 16.2.2006, published in Raj. Gazette E.O. Part-4(Ga)(I) dated 16.2.2006(w.e.f. 16.2.2006).
 9. Subs. By F.6(262)/Pari/Tax/Hqrs/2007 dated 05-11-2015
 10. Subs. By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019

¹ [(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-sec. (9) of Sec. 88 of the Motor Vehicles Act, 1988 by the Transport Authorities of other States with a valid authorization issued either under Rule 83 of 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 carriage 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.];

(C) The tax shall be paid through challan as prescribed in Form MTL:

Provided that the Taxation Officer or any person authorized in this behalf may accept payment in cash if he is satisfied that it shall cause unnecessary difficulty or delay to an operator in obtaining permit by deposition of tax through challan:

Provided further that the staff posted at Tax Collecting Center/Check Post and the inspection staff specially empowered in this behalf by the State Government may accept cash payment at the Tax Collecting Centre/Check Post or during the course of inspection or checking of vehicles on the route, as the case may be:

¹[Provided further that the person who holds a valid trade certificate for non transport vehicles issued under Rule 35 of The Central Motor Vehicles Rules, 1989 shall collect and deposit tax payable under section 4 of the Act on first sale of the vehicle in such a manner and on such terms and conditions as may be specified by the Transport Commissioner, from time to time.]

²[(D) ³[Deleted]

1.Subs. by Notification No. F. 6(262)/pari/tax/hqrs/07/27798 dated 23.1.2017.

2. Subs. by G.S.R. 18 dated 22.5.2003, published in Raj. Gazette E.O. Part-IV-(C) (I) dated 22.5.2003.

3. Deleted By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019

(E) For stage carriages of this State, other than those plying within municipal limits and those owned by a fleet owner, if any route, or a portion of route becomes non-motorable due to natural calamities or floods, tax ⁴[under clause (a) of sub-section (1) of section 4] of the Act shall be proportionately reduced to the extent the route has become unmotorable for the period during which it is declared as unmotorable by the taxation officer:

Provided that the owner of stage carriage or any person authorized by him applies alongwith a cash receipt of Rs. 50 within three days from such non-operation to the taxation officer. The taxation officer shall ¹[inspect the route within 10 days of the receipt of the application and] certify or reject the application after inspecting the route himself, within 30 days of the application being made and inform the applicant accordingly:

Provided further that any certificate of non operation shall be valid for the period specified by the taxation officer, subject to a maximum of 30 days; and if the route continues to be non-operational, a fresh application by the applicant and inspection by taxation officer shall be made after each period of 30 days:

Provided also that if the route becomes operational during the currency of the certificate of non-operation, the operator shall inform the taxation officer immediately and if he is found to be plying on any portion of the route declared non-motorable without giving such information to the taxation officer, then the tax payable for that portion of the route shall be double the normal amount:

Provided also that before issuing the above certificate the taxation officer shall satisfy himself that tax due ⁴[under clause (a) of sub-section (1) of section 4] has been paid, the taxation officer shall also decide the case of adjustment and pass the order to this effect along with the certificate of non-operation if the claim of the operator is found justified.]

²[(F) ⁴[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] during which the vehicle remained under non-use and the period of such non-use was not less than 7 consecutive days if the owner of stage carriage satisfies the taxation officer that the vehicles has not been used for any of the reasons prescribed below:-

- (i) that the certificate of registration/permit was suspended by the competent authority;
- (ii) that the motor vehicle was seized or attached for the recovery of tax under the Rajasthan Land Revenue Act, by the competent authority;
- (iii) that the vehicle was restrained from plying by the competent court or authority.]

1. Ins. by G.S.R. 20 dated 24.4.1997, published in Raj. Gazette E.O. Part-IV-(C) (I) dated 24.4.1997.
2. Ins. by G.S.R. 20 dated 24.4.1997, published in Raj. Gazette E.O. Part-IV-(C) (I) dated 24.4.1997.
3. Ins. by G.S.R. 18 dated 22.5.2003, published in Raj. Gazette E.O. Part-IV-(C) (I) dated 22.5.2003.
4. Subs. By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019

¹[(G) ⁷[Deleted]].

²**[4-A. Payment of tax by national permit holder.-** Notwithstanding anything contained in these rules, the tax payable by the holders of permit issued under sub-sec.(12) of Sec. 88 of the Motor Vehicles Act, 1988 (Central Act 59 of 1988) issued by the authorities outside the State of Rajasthan, and authorised to ply in the State of Rajasthan shall be paid in advance at the time of grant of authorisation. The tax paid once shall not be adjusted or refunded in any case].

5. ³[x x x]

⁴**[6. Presentation of declaration.-** (1) Every person who either on the commencement of the Act or thereafter on becoming possessed of a motor vehicle, becomes liable to pay the tax under the Act shall present a declaration prescribed by Section 8(1) in case of One Time Tax in the form M.T.A.A. ⁶[⁷[Deleted]] and in all other cases in form MTA, ⁵[M.T.D.] or M.T.H. as the case may be duly signed and complete in all respect, together with treasury challan/bank challan or cash receipt evidencing the payment of tax or installment of tax due to the Taxation Officer either in person by the owner or through duly authorised person in this behalf not later than the 7th day, after the expiry of time allowed for the payment of tax.

(2) Every declaration shall be accompanied by original certificate of registration, certificate of insurance or covernote and in case of transport vehicle permit, time table, certificate of fitness alongwith attested photo copies of the document mentioned. The original document shall be returned after the due verification to the person presenting the declaration.]

1. Ins. by G.S.R. 20 dated 24.4.1997, published in Raj. Gazette E.O. Part-IV-(C) (I) dated 24.4.1997.

2. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4(C) (I) dated 26.7.2001.

3. Deleted by G.S.R. 153 dated 31.3.1997, published in Raj. Gazette E.O. Part-IV-(C) (I) dated 31.3.1997.

4. Subs. by G.S.R. 96 dated 23.2.1998, published in Raj. Gazette E.O. Part-4(Ga) (I) dated 24.2.1998.

5. Ins. by G.S.R. 93 dated 26.3.1999, published in Raj. Gazette E.O. Part-4(C) (I) dated 27.3.1999 (w.e.f. 27.3.1999).

6. Ins.by G.S.R. 20 dated 24.4.1997, published in Raj. Gazette E.O. Part-IV-(C) (I) dated 24.4.1997 (w.e.f. 16.2.2006).

7. Deleted By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019

¹[Provided that if the owner of motor vehicle has been issued a computerised tax certificate or token in a smart card, in that case every declaration shall be accompanied by computerised tax certificate or token, as the case may be. The Taxation Officer shall return the computerised tax certificate or token, after the due verification to the person presenting the declaration.]

6A. ²[x x x]

³[**6B. Furnishing of security under section 14 and rule 33(3).**- Every owner required to furnish security under section 14 of the Act and rules 33(3) of these rules, the Security shall be furnished by a bond executed by himself in the form MTP with two sureties acceptable to the Taxation Officer for such sum as may be directed by him. Each of the persons standing surety shall also execute a bond in the form MTP. In the alternative the owner may deposit Saving Certificates issued by the Government of India of the same amount duly endorsed in favour of the Taxation Officer, or a cash security or Bank Guarantee for the said amount].

6C. ⁴[x x x]

7. Presentation of additional declaration.- Every person who becomes liable to an additional tax under section 9 of the Act shall, within 15 days from the date on which the alteration of the vehicle was completed, complete, sign and deliver to the Taxation Officer a declaration in Form MTB either in person or by an agent appointed by him together with the amount of the additional tax due which may first be ascertained from the office of Taxation Officer.

(2) With every such declaration, there shall be presented to the Taxation Officer, the certificate of registration issued in respect of the motor vehicle and also the permit issued under the Rajasthan Motor Vehicles Rules, 1951, if the vehicle is a transport vehicle.

1. Added by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4(C) (I) dated 26.7.2001.

2. Deleted by G.S.R. 153 dated 31.3.1997, published in Raj. Gazette E.O. Part-4(C) (I) dated 31.3.1997.

3. Ins. by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O. Part-4(C) (I) dated 1.10.1982

4. Deleted by G.S.R. 153 dated 31.3.1997, published in Raj. Gazette E.O. Part-4(C) (I) dated 31.3.1997.

¹**[8. Verification of declaration and computation of tax.-** The Taxation Officer shall satisfy himself every declaration or additional declaration presented to him is complete in all respects and that the correct amount of tax or additional tax, as the case may be, has been paid, according to the rate of tax prescribed by the State Government from time to time under the provisions of the Act. If the declaration submitted by owner of motor vehicle appears to the Taxation Officer to be incorrect or incomplete, or owner of motor vehicle fails to submit declaration, the Taxation Officer shall, after giving a notice in Form M.T.R. and giving a reasonable opportunity of being heard to the owner shall compute the amount of tax payable by the owner for the period for which the declaration was either not filed or found to be incorrect, and shall serve a notice on the owner in the Form M.T.Q. along with a certified copy of the order, requiring him, to pay the tax and the penalty, so computed, forthwith. If the owner fails to pay the computed tax and penalty forthwith or the disputed amount is stayed by the competent authority under Sec. 14 of the Act, or by a competent Court, he shall be liable to pay, on the amount of the tax not paid or on the amount of tax stayed, if found due later on, as the case may be, simple interest, from the next day following the day of service of notice of demand ²[at the rate of 1.5% per month] till the default continues:

³[Provided that the amount of interest shall in no case be more than the amount of tax due.]

Provided ³[further] that where the vehicle is detained under sub-sec. (2) of Sec. 17 of the Act for the non-payment of tax before the issuance of the notice in Form M.T.R. such vehicle shall not be released unless full tax due in respect of such vehicle has been paid.]

⁴**[9. Production of Motor Vehicle and accounts or any other relevant documents before Taxation Officer.** For the purposes of computation of the tax, the Taxation Officer or any other officer authorized by him in writing in this behalf, may require that a Motor Vehicle in respect of which the tax is to be computed and accounts or any other relevant documents be produced before him for inspection.]

⁵**[10. Distribution of work, amongst Appellate Authority and Taxation Officer.-**

- (i) The Transport Commissioner may suo-moto or on an application of any person aggrieved by the order of the Taxation Officer, transfer any appeal from one Appellate Authority to another Appellate Authority.
- (ii) Where there is more than one Taxation Officer in a district, they shall have concurrent jurisdiction subject to any order which the Transport Commissioner may make for the distribution and allocation of the work to be performed by them. The Transport Commissioner may on an application of an owner or suo moto, after giving the owner a reasonable opportunity of being heard and after recording his reasons in writing for doing so transfer any case from one Taxation Officer to another Taxation Officer.]

1. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4(C) (I) dated 26.7.2001.

2. Subs. by G.S.R. 94 dated 13.2.2003, published in Raj. Gazette E.O. Part-4(C) (I) dated 13.2.2003.

3. Ins. by G.S.R. 94 dated 13.2.2003, published in Raj. Gazette E.O. Part-4(C) (I) dated 13.2.2003.

4. Subs. by G.S.R. 96 dated 23.2.1998, published in Raj. Gazette E.O. Part-4(C) (I) dated 24.2.1998.

5. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-4(C) (I) dated 1.4.1986.

11. Basis of tax on private vehicles.- For the purposes of Articles I,II and III of the First Schedule to the Act in accordance with which the assessment of a private motor vehicle will depend upon the unladen weight of the vehicle, the unladen weight shall be either the unladen weight as given in the manufacturer's specification, or the ascertained unladen weight of the vehicle, if, in place where a weighbridge is available, the Taxation Officer so directs. If an assessee is unable to state the unladen weight of his vehicle in his declaration, he may leave this entry to be made by the Taxation Officer.

¹[**12. Calculation of additional tax under section 9 of the Act.-** The tax payable under section 9 of the Act in respect of the Vehicle which has been altered so as to make it liable to pay higher amount of tax than that has been paid, will be computed as follows :-

The Taxation Officer will compute the tax in accordance with the provisions of the Act, the amount of tax payable on the vehicle if so altered for the period commencing on the day of which the vehicle has been altered and ending on the last day of the period for which the tax has been paid previously to the alteration in like manner as if the tax became first payable on the date of alteration. He will then deduct from tax so computed an amount equal to 1/12 of the annual rate at which the tax has already been paid, for every complete month in respect of which he has computed the tax at the higher rate.]

¹²[**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 should 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 from the such date the tax as so reduced or increased.]

1. Subs. by G.S.R. 96 dated 23.2.1998, published in Raj. Gazette E.O. Part-4(C) (I) dated 24.2.1998.
2. Subs. By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019

14. ¹[x x x]

²[**15. Issue of receipt and token or tax certificate.**- ⁴(1) ⁵[When the one time tax under clause (b) of sub-section (1) of section 4] has been paid, the taxation officer shall issue a certificate of payment of tax in form M.T.C. III to the owner, who has paid one time tax under section 4(1)(b) and a token in the form M.T.C. V to the owner who has paid ⁵[one time tax under clause (b) of sub-section (1) of section 4] which shall remain valid, unless cancelled in the following circumstance :-

- (i) when the one time tax ⁵[Deleted] is refunded, or
- (ii) in case of the exemption tax certificate/token issued to vehicles, when ownership changes and/or vehicle became liable to pay tax, or the category/description of vehicle changes as the case may be, or
- (iv) when a duplicate token/tax certificate is issued in case of the original being illegible or mutilated, or
- (v) any other contingency to the satisfaction of the Transport Commissioner:

⁵[Deleted]

(2) in case of those Motor Vehicle where tax is payable annually and if tax or additional tax has been paid, the Taxation officer shall issue or instruct the Transport inspector or other Subordinate Officer to issue a token in form M.T.C. II and shall complete and return to the person who has paid the tax, the certificate in Part II or Form M.T.A. before issue such token.

(3) in case of those transport vehicle where tax is payable monthly, quarterly or half yearly and if the tax or additional tax has been paid, the Taxation Officer shall make entry of payment of tax, in the token in the Form M.T.C. IV which shall be in the shape of book already issued to tax payer at the time of first declaration.]

15-A. ³[x x x]**1. 15-B.** ¹[x x x]

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1. Deleted by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O. Part 4-C dated 1.10.1982
 2. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4(C) (I) dated 26.7.2001.
 3. Deleted by G.S.R. 47 dated 23.12.2003, published in Raj. Gazette E.O. Part IV-(C)(I) dated 23.12.2003(w.e.f. 1.1.2004).
 *[15-A, Issue of special token.- (1) owner of the goods vehicle having valid permit, fitness certificate, insurance certificate and who has paid up to date tax and the motor vehicle tax and special road tax in advance, may apply special token to the taxation officer/incharge tax collection centre on payment of fees as prescribed in rules 15-B:
 (2) The monthly special token may be obtained for two or more months.
 (3) The motor vehicle tax and special road tax shall be paid in advance at prevailing rates for complete financial year or for complete month/ months, as the case may be, and the difference of amount of tax, if any, pertaining to the period for which special token has been issued, shall be paid by the owner within the prescribed period.
 (4) The special token so issued shall be exhibited on the left hand side of the front wind screen of the vehicle .
 * Ins. by G.S.R. 19 dated 1.6.2001, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.6.2001.
 4. Subs. by G.S.R. 93 dated 16.2.2006, published in Raj. Gazette E.O. Part-4(Ga) (I) dated 16.2.2006 (w.e.f. 16.2.2006).
 5. Subs. By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019
 6. Deleted by G.S.R. 47 dated 23.12.2003, published in Raj. Gazette E.O. Part IV-(C)(I) dated 23.12.2003(w.e.f. 1.1.2004).

15-C. ¹[x x x]

²[16. **Renewal of token or making entry in MTC-IV.**- Every application for the renewal of a token under the Act shall be made in Part-I of Form ³[MTD] and shall be presented together with the previous token which has expired or is about to expire to the taxation officer in the manner and within the time prescribed by rule 6 for the presentation of a declaration. On the receipt such declaration and of the tax which has become due taxation officer shall issue or instructed the transport inspector or other subordinate officer issue a new token or shall make entry of payment of tax in the form MTC-IV and shall complete the part II of the form ³[MTD]. The expired token in Form MTC-II shall be defaced and filed in the office of the taxation officer.]

²[17. **Manner of exhibiting token.**- The token issued in form MTC-II shall be enclosed in a weather proof and circular holder shall be affixed on the wind screen or other conspicuous position and a side of vehicle which is to the left hand of the driver when driving in such a way as to be clearly visible from the front of the vehicle:

Provided that in the case of trailer the token shall be affixed in the manner prescribed by this rule to the front portion of the motor vehicle by which such trailer is being drawn:

Provided further that the token issued in form MTC-IV shall always be carried with the vehicle and shall be produced by the driver/incharge of vehicle or owner on demand by the competent authority for inspection.]

1. Deleted by G.S.R. 47 dated 23.12.2003, published in Raj. Gazette E.O. Part IV-(C)(I) dated 23.12.2003(w.e.f. 1.1.2004).
 2. Subs. by G.S.R. 96 dated 23.12.1998, published in Raj. Gazette E.O. Part-IV(C)(I) dated 24.2.1998.
 3. Subs. by G.S.R. 93 dated 26.3.1999, published in Raj. Gazette E.O. Part-IV(C)(I) dated 27.3.1999(w.e.f. 27.3.1999).

18. Defacing tokens ¹[or tax certificate].- No person shall alter, deface, mutilate or add any thing to ²[a tax certificate issued under sub-rule (i) of Rule 15 and] a token issued under rule 15 or rule 16 or exhibit a token on any vehicle other than the vehicle in respect of which it was issued.

19. Imitation and illegible token.- No person shall exhibit in the manner provided in rule 17 any imitation of a token, or use on any vehicle a token which has become illegible.

20. Loss etc. of ³[tokens/tax certificate].- (1) Any ⁴[token/tax certificate] issued under these rules is lost, destroyed, defaced, altered or has become illegible, the owner or person incharge of the vehicle in respect of which it was issued shall immediately report the fact to the Taxation Officer who issued the ⁵[token/tax certificate] and return to him the original ⁶[token/tax certificate] which is defaced or has become illegible. He will also apply to him for a duplicate ⁶[token/tax certificate].

(2) If the original ⁷[token/tax certificate] which was reported to have been lost, is found after the duplicate has been issued, the owner of the vehicle shall surrender it to the Taxation Officer.

⁸[21. Duplicate tax certificate/token.- On receipt of any such report and application as is prescribed by Rule 20, the taxation officer shall, on payment by the applicant a fee of Rs. 50/- each in case tax certificate/token issue a duplicate tax certificate/token as the case may be. Such duplicate tax certificate /token shall be marked with the word "Duplicate" written in red ink across it and shall for the purposes of the Act and these Rules be deemed to be a tax certificate/token.]

22. Token ⁹[or tax certificate] for vehicles exempt from tax. (1) Subject to the exemptions described by rule 30, owner or persons incharge of motor vehicles which are totally exempt from payment of tax under the provisions of rule 28, shall complete and sign a declaration in Form M.T.A. ¹⁰[Form M.T.A.A. as the case may be] and present it to Taxation Officer in the manner prescribed by rule 6, together with satisfactory proof of the claim to exemption.

1. Added by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.4.1986.

2. Added by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.4.1986.

3. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.4.1986.

4. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.4.1986.

5. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.4.1986.

6. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.4.1986.

7. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.4.1986.

8. Subs. by G.S.R. 96 dated 23.2.1998, published in Raj. Gazette E.O. Part-IV(C) (I) dated 24.2.1998.

9. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.4.1986.

10. Added by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV(C) (I) dated 1.4.1986.

¹[(2) on receipt of such declaration and proof, the Taxation Officer shall issue to the applicant, free of charge, the tax certificate marked "Exempt" in red ink which shall be valid upto 31st March of the next five years from the date of issue or till the transfer of ownership or non-eligibility for exemption, whichever is earlier.]

(3) Every such token ²[or tax certificate] shall be marked "Exempt" in the space provided for the entry of the Article under which the motor vehicle would otherwise be taxable, and shall be carried on the motor vehicle in respect of which it is issued in the manner prescribed by rule 17.

³**[22-A. Issue of receipt and computerised smart card based tax certificate and token.-** (1) When the one-time-tax under sub-sec. (1)(b) or under sub-sec. (1) (e) of Sec. 4 of the Act has been paid, the Taxation Officer shall issue a Computerised Tax Certificate to the owner of the vehicle, bearing details of particulars of registration, insurance, fitness and permit, if any, of that vehicle on payment of fee as specified by the State Government from time to time to the issuing agency.

(2) If tax under sub-sec. (1) (a) Sec. 4 of the Act has been paid for a motor vehicle, the Taxation Officer shall issue a computerised token to the owner of the vehicle bearing details of particulars of registration and insurance on payment of fee specified by the State Government from time to time to the issuing agency:

Provided that in case of transport vehicle when the tax or the additional tax has been paid the Taxation Officer shall issue a computerised token to the owner of the vehicle bearing details of particulars of registration, fitness, insurance, and permit, if any, on payment of fee as specified by the State Government from time to time to the issuing agency.

(3) Every transfer of ownership of motor vehicle shall be reported within 14 days of the transfer, both by transferor and the transferee to the concerned Taxation Officer. The transferee shall at the same time produce before the concerned Taxation Officer computerised tax certificate/token issued in respect of the said motor vehicle for surrender. The Taxation Officer, if he is satisfied that transfer has taken place and the computerised tax certificate/token been surrendered having upto date tax entry and additional one-time tax, if any, has been paid shall issue a new computerised tax certification/token to the transferee on payment of fee as specified by the State Government from time to time to the issuing agency. No tax clearance certificate/report shall be demanded separately from transferor or transferee for this purpose, if the upto date payment of tax entry is available on the smart card.

1. Sub. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV-C (I) dated 1.4.1986.

2. Ins. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV-C (I) dated 1.4.1986.

3. Inserted by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4(C) (I) dated 26.7.2001.

(4) Before issuing computerised tax certificate/token to the owner, all tax entries of that particular vehicle shall be put on the computer. The computerised tax certificate shall bear one-time-tax entry, paid at the time of registration/assignment and the last entry of additional one-time-tax paid, if any, in the machine readable zone and all previous entries of additional O.T.T. shall be kept on main computer. The computerised token shall bear only last tax entry in machine readable zone and all previous tax entries shall be kept on main computer. once a computerised tax certificate/token has been issued to the owner of a motor vehicle no tax clearance certificate/report of its previous tax record shall be demanded while providing any service to the owner.

22-B. Entry in computerised token.- For further entry of tax in computerised token, an application shall be made in Part I of Form M.T.D. and Form M.T.B., if any, and shall be presented together with the computerised token to the Taxation Officer in the manner and within the time prescribed in Rule 6 or Rule 7, as the case may be. On receipt of such application and of the tax which has become due, the Taxation Officer shall satisfy himself that every declaration or additional declaration presented to him is complete in all respect and that the correct amount of tax or additional tax, as the case may be, has been paid, according to the rate of tax prescribed by the State Government from time to time under the provisions of the Act. On such satisfaction, the Taxation Officer shall make entry of payment of tax in the main computer for record and also in the computerised token and return it to the applicant, however the computerised token shall bear only last tax entry in machine readable zone and all previous tax entries shall be kept on main computer.

22-C. Computerised tax certificate or token for vehicle exempted from tax.- Subject to the provisions of Rule 30, owner or person in charge of motor vehicle, which are totally exempt from the payment of tax under the provisions of Rule 28, shall complete and sign a declaration in Form M.T.A., Form M.T.A.A. or Form M.T.D., as the case may be, and present it to the Taxation Officer in the manner prescribed by Rule 6 together with satisfactory proof of the claim for exemption. On receipt of such declaration and proof, the Taxation Officer shall issue to the applicant, a computerised tax certificate or token bearing details of registration, insurance and fitness, permit, if any, of that vehicle on payment of fee as specified by the State Government from time to time to the issuing agency.

22-D Duplicate computerised tax certificate or token.- (1) If any computerised tax certificate/token issued under these rules is lost, destroyed, defaced, altered or has become illegible, the owner or person in charge of the vehicle in respect of which it was issued, shall immediately report the fact to the Taxation Officer, who issued the computerised tax certificate/token and return to him the original computerised tax certificate/token which is defaced or has become illegible. He will also apply to him for a duplicate tax certificate/token.

(2) On receipt of any such report and application as prescribed above, the Taxation Officer shall issue a duplicate computerised tax certificate or token, as the case may be, on payment of fee, as specified by the State Government from time to time, to the issuing agency. Such duplicate computerised tax certificate or token, as the case may be, shall be marked with word "DUPLICATE" printed in red colour on the smart card and shall for the purposes of the Act and these rules be deemed to be a computerised tax certificate/token.

(3) If the original computerised tax certificate/token has been lost, if found after the duplicate has been issued, the owner of the vehicle shall surrender it to the Taxation Officer.

22-E. Production of receipt and computerised tax certificate or token before a Police Officer or an Officer of the Transport Department.- Computerised tax certificate or token shall always be carried with the vehicle. Any police officer or Motor Vehicle Inspector or Motor Vehicle sub-Inspector who is on duty and in uniform or any officer of the Transport Department not below the rank of District Transport Officer who is on duty, may order a motor vehicle to stop in order to ascertain whether a receipt and computerised tax certificate or token has been updated, if it finds that computerised tax certificate or token has not been updated, he shall make a report to the Taxation Officer stating the type or class of vehicle, its registered number and the name of the owner and driver, for such action as that officer may consider necessary.

22-F. Prohibition against using a motor vehicle without a computerised tax certificate or token.- Any motor vehicle which is registered in Rajasthan, shall not be used or kept for use in the State without having a computerised tax certificate or token issued on a computerised smart card on or after the date as notified by the State Government.

Provided that the State Government shall provide a reasonable time which shall not be less than six months within which the owner of such vehicle shall obtain the above computerised tax certificate or token.]

¹**[23. Issue of notice to manufacturer or dealer of motor vehicle.-** The Taxation Officer on receiving information that any person keeps a motor vehicle for sale or repairs or to fabricate the body, and to finance, may require him to complete sign and deliver a declaration in respect thereof and may serve upon him at once a notice in form MTE. Such notice may be sent to the person by post, or may be served upon him in person or (if service can not be made upon him in person) upon any adult member of his family or upon his employee. If the notice can not be served in the manner aforesaid, it may be served by affixing to some conspicuous part of his place of residence or business or in such manner as taxation officer may think fit.]

24.- Production of receipt and token ²[or certificate] before a police Officer or an Officer of the Transport Department.- Every police Officer or an officer of the Transport Department who is on duty and in uniform may order a motor vehicle to stop in order to ascertain whether a receipt and token ³[or certificate] therefore have been obtained. Should he discover that a receipt of token ⁴[or certificate] has not been renewed he shall make a report to the Taxation Officer stating the type or class of the vehicle, its registered number and the name of the owner and driver, for such action as that officer may consider necessary.

⁵**[25. Surrender of the certificate of registration.-** (1) The application for the surrender of documents under Sec. 4 of the Act shall be made in person by the owner or his duly authorized person, to the concerned Taxation Officer in Form M.T.G. along with a cash receipt of rupees ten:

Provided that in case of vehicles owned by Rajasthan State Road Transport Corporation, the application may be made before the Taxation Officer where the vehicle is proposed to be kept during the period of such surrender.

⁶[(2) The period of surrender or non use shall not be less than seven days for stage carriages and less than one month for other than stage carriages.]

(3) The owner shall along with the application submit the following documents:-

- (i) The Certificate of registration;
- (ii) The tax certificate/computerised tax certificate;

1. Subs. by G.S.R. 96 dated 23.2.1998, published in Raj. Gazette E.O. Part-IV-C(I) dated 24.2.1998.

2. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV-C(I) dated 1.4.1986.

3. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV-C(I) dated 1.4.1986.

4. Subs. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV-C(I) dated 1.4.1986.

5. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part 4(C)(I) dated 26.7.2001.

6. Subs. by G.S.R.93 dated 16.2.2006, published in Raj. Gazette E.O. Part 4(Ga)(I) dated 16.2.2006 (w.e.f. 16.2.2006).

- (iii) The tax token/computerised tax token;
- (iv) The certificate of fitness, if any;
- (v) in case of transport vehicles, part A and B of the permit along with an authorization, if any, issued to the vehicle; and
- (vi) the Insurance Certificate and in case if it is not possible for the owner to submit the original insurance certificate than a photocopy or extract of the certificate duly attested by a Gazetted Officer of the Central/State Government:

Provided that in case of motor vehicle if current token or permit could not be issued for want of mechanical fitness, then the owner shall satisfy the Taxation Officer that motor vehicle tax ²[which has become due has] been paid:

Provided further that where any document has either been seized or deposited in a Court of law or with a competent authority, the owner shall file the receipt obtained by him in lieu of the document and in such case the owner shall also file an affidavit to the effect that due to the circumstances mentioned therein he was not able to surrender such document forthwith.

¹[Provided also that owing to the theft of the vehicle, if any of the above documents pertaining to the vehicle has also been stolen than the owner shall submit the copy of the F.I.R. lodged in a Police Station accompanied by an affidavit to the effect that due to the above circumstances he is not able to surrender such documents.]

(4) The applicant shall specify in Form M.T.G., the postal address of the owner and the place where the motor vehicle shall be kept during the period of surrender. The owner shall not remove the motor vehicle from the specified place to any other place without the prior written permission of the Taxation Officer concerned.

¹[Provided that in cases where the vehicle has been stolen the above information shall not be required].

(5) The Taxation Officer shall after satisfying himself that application for surrender is complete in all respects and that it is accompanied by the documents referred to in sub-rule (3) above, issue an acknowledgment receipt in Part II of Form M.T.G. to the owner.

(6) Any application which is incomplete or does not satisfy the requirements of sub-rules (1) to (4) above, shall be returned forthwith to the owner or his authorized person presenting the application, in such case it shall be deemed as if no application has been submitted.

(7) Every application of surrender acknowledged under sub-rule (5) by the Taxation Officer, shall be entered serially in a register kept in Form M.T.S. in the office of the Taxation Officer and each entry made therein shall be initialed by an Officer authorised in writing on that behalf by the Taxation Officer. The Taxation Officer himself on the last day of every month check and sign the register below the last entry made.

(8) At the end of every week, the Taxation Officer shall prepare a list of motor vehicles kept in non use and he may himself inspect or by any subordinate officer not below the rank of a Motor Vehicle Sub-Inspector shall get all such motor vehicles inspected and whenever such inspection is made, the reports thereof shall be entered in the register referred to in sub-rule (7);

1. Inserted by G.S.R. 18 dated 22.5.2003, published in Raj. Gazette E.O. Part-IV-C(I) dated 22.5.2003.

2. Subs. By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019

Provided that in case of the vehicles of Rajasthan State Road Transport Corporation where the registration certificate has been surrendered under proviso to sub-rule (1), the inspection reports shall be forwarded to the concerned Taxation Officer.]

¹[25-A. x x x]

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1. Deleted by G.S.R. 93 dated 16.2.2006, published in Raj. Gazette E.O. Part 4 (Ga)(I) dated 16.2.2006 (w.e.f. 16.2.2006).
***[25-A. Extension of period of surrender for more than two months.-** (1) If the owner of motor vehicle wishes to extend the period of surrender beyond the period of two months, then he shall submit an application on plain paper atleast ten days before the expiry of surrender period to the Taxation Officer specifying the reasons ^{**}[and period] of such extension along with a cash receipt of rupees ten. The taxation officer shall pass an order which it deems fit by giving reasons for the acceptance or rejection of the application within a period of ten days If the Taxation Officer is satisfied that there is no reasonable ground for extension he shall after giving the owner a reasonable opportunity of being heard, reject the application and shall return surrendered documents to the applicant. If no order is passed for acceptance or rejection of the application within period of ten days, the Taxation Officer shall be deemed to have acceptance application. In case the extension of surrendered period is allowed then he shall take action manner specified in Rule 25.
2. If the period of surrender exceeds twelve months, the Taxation Officer shall himself inspect the vehicle and if upon such inspection and after giving the owner an opportunity to make any representation, he may wish to make (by sending to the owner a notice by registered post acknowledgment due at his address entered in the certificate of registration), it is satisfied that the vehicle is in such a condition that it is incapable of being used or its use in a public place constitute a danger to the public and that it is beyond reasonable repair, may cancel the registration.
3. On receipt of application in Part III of Form M.T.G. along with a cash receipt of rupees ten, Taxation Officer shall return the surrendered documents to the applicant and after satisfying himself that the vehicle actually remain in non use, shall issue a certificate to the owner to the effect. Where a motor vehicles is found plying during the surrender of the documents then the Taxation Officer shall proceed to recover the tax and penalty in accordance with the provisions of secs. 4 and 4-B of the Act.
4. In case the application for extension of period of surrender is not made by the owner atleast ten days before the expiry of surrender period, he shall be liable to pay tax for the period commencing after the last day of the period for which application of surrender was acknowledge. The tax shall be payable by the owner irrespective of whether he has taken possession documents deposited with the Taxation Officer after the expiry of such period or not.]

* Subs. By G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part 4(C)(I) dated 26.7.2001

** Inserted by G.S.R. 18 dated 22.5.2003, published in Raj. Gazette E.O. Part 4(C)(I) dated 22.5.2003

¹**[25. AA. Reasons of non-use.-**The Taxation Officer shall satisfy himself and certify that the vehicle was not used in the State under any of the circumstances mention below :-

- (1) that the motor vehicle was restrained from plying by the Competent Court or Authority;
- (2) 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;
- (3) 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;
- (4) that the certificate of registration was suspended or cancelled by the Competent Authority;
- (5) that due to mechanical breakdown (due to accident or otherwise) or repair and maintenance of the vehicle;
- (6) that owing to any prohibitory orders under Sec. 144 of the Code of Criminal Procedure, 1973 (Act No. 2 of 1974) or any other law and order situation,
- ³[(7) that owing to the theft of the vehicle.]

²**[26. Refund or adjustment of amount paid in excess of the tax due.-** (1) If the Taxation Officer is satisfied that the payment of tax made by the owner of the vehicle is in excess of the tax due, he shall pass an order for refund of the amount and shall issue a refund order in Form M.T.K. :

Provided that if the owner desires payment of adjustment against any amount payable by him, the Taxation Officer shall issue an adjustment order on his application in Form M.T.F. authorising the owner to deduct the amount refundable from the amount payable in respect of any period next following the sanction of the refund:

Provided further that no order shall be passed by Taxation Officer for refund or adjustment of amount more than ⁴[Rs. 30,000/- (Thirty thousand only)] without prior sanction of the concerned Regional Transport Officer.

(2) If the Registration Certificate of the vehicle has been suspended/cancelled under Sec. 53(1)(b) and 54 of the Motor Vehicle Act, 1988 and permit has been suspended/cancelled under sec. 86 of the said Act, then in such cases the tax shall not be refunded or adjusted.

1. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj.Gazette E.O. part 4(c)(I)dated 26.7.2001

2. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj.Gazette E.O. part 4(c)(I)dated 26.7.2001

3. Added by G.S.R. 18 dated 22.5.2003, published in Raj.Gazette E.O. part 4(c)(I)dated 22.5.2003

4. Subs. by Rajasthan Motor Vehicle Taxation (4th ammenment) rules, 2015 dated 18.08.2015

(3) In support of a claim for deduction according to the proviso to sub-rule (1), the owner of the vehicle shall attach the refund or adjustment order with his claim.

(4) The Taxation Officer shall allow the deduction and cancel the refund or adjustment order.

¹**[26-A. Method of claiming refund of the deposited one time tax ²[Deleted] and payment thereof.-]** (1) Any person claiming a refund of the deposited ¹²[one time tax under clause (b) of sub-section(1) of section 4]] shall present an application to the Taxation Officer to whom the tax was originally paid in form M.T.F.F. within ³[six] months from the date on which the vehicle has been taken out of the State or has completely been destroyed ²[Deleted]. Provided that after the aforesaid period, the Transport Commissioner, if satisfied, may extend the period of application.

(2) On receipt of the application, the Taxation Officer shall verify the particulars entered therein and if satisfied that the owner or person in possession or control of vehicle has taken the vehicle out of the State or the vehicle has been completely destroyed ²[Deleted], he shall grant refund of the balance amount, if any, after retaining the 10% of the one-time-tax paid for every financial year or part thereof from the date on which one-time-tax was payable till the date on which the vehicle was so taken out of the State or completely destroyed ²[Deleted].

(3) To the person to whom any amount is found due for refund under sub-rule (2), the Taxation Officer shall issue refund voucher for such amount in Form M.T.K.

(4) Any person to whom a refund voucher is issued under sub-rule (3) shall be on its presentation at the treasury named therein, within fifteen days from the date of its issue, be entitled to the payment of the sum, mentioned therein. If it is not so presented within the period of 15 days, it shall subject to the provisions of sub-rule (5), be deemed to be cancelled.

(5) the Taxation Officer may at any time, not exceeding two months after the date of issue of an order of refund which is deemed to have been cancelled under sub-rule (4), renew the said order of refund and the provisions of sub-rule (4) shall then apply to the renewed refund voucher as though the date of renewal was the date of issue.

(6) If the Taxation Officer refuses to sanction the refund applied for, he shall communicate the reasons of refusal in writing to the applicant.

(7) The Taxation Officer shall maintain a register in Form M.T.T. for refunds and adjustments of the one-time-tax and every amount for which a certificate in Form M.T.K. has been issued or the amount, which has been adjusted against the tax due of the vehicle shall be entered in such register.

1. Substituted by G.S.R. 93 dated 16.2.2006, published in Raj. Gazette E.O. part-4(Ga)(I) dated 16.2.2006 (w.e.f. 16.2.2006)

2. Deleted and subs. By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019

3. Subs. by notification no. F.6(179)/Pari/Tax/Hqrs/95/1 dated 08.03.2017.

26-B. Method of claiming refund or adjustment and payment thereof.- (1)

Any person claiming a refund or adjustment of tax, ¹[other than one time tax ²[Deleted]] shall present to the Taxation Officer to whom the tax was originally paid, an application in part I of Form M.T.F. within the time prescribed in sub-rule (7) of this rule. The application shall be accompanied by the proof of payment of tax in original or certified copy thereof. The applicant shall specify the following particulars, namely:-

- (a) When a refund or adjustment claimed for the reason that a vehicle remained under non-use for a continuous period of not less than one month, the applicant should produce proof to support the statement;
- (b) In the case of refund or adjustment claimed owing to the cancellation of the registration certificate of motor vehicle, the application shall be supported by a certificate signed by the Registering Authority to the effect that the registration of the Motor Vehicle in question has been cancelled;
- (c) When a refund or adjustment is claimed by reason of excess payment of the tax, the applicant should produce the proof of such excess payment.
- (d) When a refund or adjustment claimed due to final order passed in appeal/revision, the application shall be supported by a certified copy of such order.

(2) On receipt of the application under sub-rule (1), the Taxation Officer shall verify the particulars entered therein and if satisfied that the refund or adjustment claim is due, sanction a refund of tax equal to $1/12^{\text{th}}$ of the annual or $1/6^{\text{th}}$ of the half yearly or $1/3^{\text{th}}$ of the quarterly rate of tax payable by such vehicle, multiplied by the number of complete calendar months for which the refund may be due under Rule 26 of these rules, and shall issue to the applicant a refund voucher in Form M.T.K. or sanction adjustment against such vehicle and the amount so sanctioned shall be credited in the tax ledger of that vehicle requiring the owner to deposit the balance of the tax due, if any.

(3) Any person to whom a refund voucher is issued under sub-rule (2) shall on its presentation at the treasury named therein within fifteen days from the date of its issue, be entitled to the payment of the sum mentioned therein.

If it is not so presented within the period of fifteen days it shall, subject to the provisions of sub-rule (4) be deemed to be cancelled.

(4) The Taxation Officer may at any time, not exceeding two months after the date of issue of an order of refund which is deemed to have been cancelled under sub-rule (3) renew the said order of refund and the provisions of sub-rule (3) shall then apply to the renewed refund voucher as though the date of renewal was the date of issue.

(5) If the Taxation Officer refuses to sanction the refund or adjustment applied for or does not sanction the full amount as claimed, he shall communicate the reason of refusal in writing to the applicant.

(6) The Taxation Officer shall maintain a register in Form M.T.T. for refunds and adjustments of the tax and every amount for which a certificate in form M.T.K. has been issued or the amount, which has been adjusted against the tax due of the vehicle shall be entered in such register.

1. Substituted by G.S.R. 93 dated 16.2.2006, published in Raj. Gazette E.O. part-4(Ga)(I) dated 16.2.2006 (w.e.f. 16.2.2006)
 2. Deleted and subs. By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019

(7) No claim for refund or adjustment shall be entertained-

(a) if the application is not presented within six months of the expiry of the period in respect of which a refund is claimed on account of non- use of motor vehicle;

(b) if the application is not presented within six months from the date on which the owner became entitled to a lower rate of tax under Rule 13;

(c) if the application is not presented within six months from the date of service of final orders passed in appeal/revision;

(d) if the application is not presented within six months from the date of the service of final orders passed by a competent authority;

(e) if the application for refund or adjustment of tax paid by mistake or in excess, is not made within six years from such payment;

(f) in case of suspension/cancellation of the registration certificate or the permit is not made within a period of six months from the date of service of order so passed.]

27. Exemptions and exceptions.- Under section 3 of the Act the Government are pleased to exclude from the operation of the Act the classes of motor vehicles specified in rules 28 and 29 to the extent specified therein:

Provided that no transport vehicle registered outside Rajasthan and brought within it for temporary use shall be so excluded unless reciprocal arrangements for exemption from the payment of the tax have been agreed to and are certified to exist by the Rajasthan Transport Authority constituted under section 44 of the Motor Vehicles Act, 1939(Act IV of 1939).

28. Complete exemption from payment of the tax.- Motor Vehicles of the following classes are totally exempt from liability to taxation:-

¹[(a) xxx;]

²[(b) Motor vehicle owned and exclusively used by or on behalf of any department of the Central Government, the Government of Rajasthan or the Government of any other State of India other than those used in connection with the business of any commercial enterprise;]

³[(b-1) Motor vehicles owned and exclusively used by railway.]

(c) Motor vehicles owned by a local authority in Rajasthan and used solely for road cleansing, road watering or conservancy purposes.

(d) Motor vehicles used in Rajasthan solely for Fire Brigade or Ambulance purposes.

(e) Any vehicle used in Rajasthan solely for the conveyance of corpses.

(f) ⁴[x x x]

⁵[(g) Any motor vehicle with seating capacity more than nine excluding driver, owned by and used solely for the purposes of any educational institution which is recognized by the Government or whose managing committee is a society registered under the Rajasthan Societies Registration Act, 1958 (Act No. 28 of 1958)

(h) ⁶[x x x]

⁷[(i) Private vehicles (other than transport vehicles and construction equipment vehicles) registered outside Rajasthan, brought temporarily in Rajasthan and used or kept for use therein for a period not exceeding 30 days:

As soon as such motor vehicle is brought into Rajasthan, the owner or the person in charge of the vehicle shall send an intimation to the taxation officer in form MTJ and if the vehicle is used for a period exceeding thirty days than the owner shall be required to pay tax as notified for such vehicle in the State.

When such a motor vehicle is used or kept for use in Rajasthan for a period exceeding thirty days, the liability to tax in respect thereof shall commence on the day on which the motor vehicle was first brought into Rajasthan.]

1. Deleted by G.S.R. 85 dated 6.11.1970, published in Raj. Gazette E.O. Part-IV-C(I) dated 6.11.1970

2. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4C(I) dated 26.7.2001

3. Inserted by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4C(I) dated 26.7.2001

4. Deleted by G.S.R. 94 dated 27.3.1999, published in Raj. Gazette E.O. Part-IV-C(I) dated 27.3.1999

5. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part 4C(I) dated 26.7.2001

6. Deleted by G.S.R. 101 dated 11.10.1976, published in Raj. Gazette E.O. Part-IV-C(I) dated 11.10.1976

7. Subs. by S.O. 398 dated 9.3.2007, published in Raj. Gazette E.O. Part-4 (Ga)(II) dated 9.3.2007

¹(j) Motor Vehicles of other States visiting Rajasthan under reciprocal
²[agreements as published in the Official Gazette under section 63(3B) of the Motor Vehicles Act, 1939].

³[(k) New Motor Vehicles requiring body building after delivery by the dealer viz. chassis of Trucks/Buses/Delivery Vans, etc. so long they are not moved on the road.]

⁴[(l) Motor Vehicles of other State covered by second proviso to sub-section (1) of section 63 of the Motor Vehicles Act, 1939 (Central Act 4 of 1939) provided that tax exemption is available to the vehicles of this State in similar circumstances.]

⁵[(m) Military disposal vehicles, if they are not roadworthy upto two months from the date of entry in the State or date of registration whichever is earlier;

⁶[Provided that classes of vehicles specified in clauses (j), (l) and (m) shall not be exempted from tax leviable under section 4B.]

⁷[(n) राजस्थान में पंचायत समितियों तथा जिला परिषदों के स्वामित्वाधिन और उनके द्वारा अनन्यतः उपयोग में लिये जाने वाले वे मोटरयान जो किसी वाणिज्यिक उपक्रम के संबंध में उपयोग में लिये जाने वाले मोटरयानों से भिन्न है।]

¹⁰[(o) Any motor vehicle which is designed and constructed or adapted for use only for the purpose of exploration of oil and natural gas and used in Rajasthan for the said purpose.]

¹²[(p) period during which a motor vehicle has not remained in the possession of the owner owing to the theft of such vehicle.

Provided that the owner shall produce the copy of the First Information Report (F.I.R.) lodged in a Police Station along with Final Report (FR) and satisfies the Taxation Officer that the vehicle was not used by him or on his behalf by anybody else during the above period.]

29. ⁸[x x x]

29A ⁹[Deleted].

30. Exemption from obligation to make a declaration.- In the case of motor vehicles registered as military motor vehicles by the Quarter Master General in India, no declaration under section 8 of the Act and no token under section 10 of the Act shall be necessary.

31. Exemption from prohibition against using a vehicle without a token ¹¹[or a tax certificate].- Notwithstanding anything contained in section 4 of the Act, a motor vehicle may be used in public place without a token ¹¹[or a tax certificate] having been issued or without a token ¹¹[or a tax certificate] being exhibited, in any of the following circumstances, that is to say-

1. Added by dated 11.2.1959, published in Raj. Gazette Part-IV-C dated 12.3.1959.

2. Subs. by G.S.R. 192 dated 3.1.1974, published in Raj. Gazette E.O. Part-IV-C(I) dated 3.1.1974.

3. Added by G.S.R. 27 dated 25.5.1976, published in Raj. Gazette E.O. Part-IV-C dated 25.5.1976.

4. Added by G.S.R. 18 dated 7.7.1978, published in Raj. Gazette E.O. Part-IV-C(I) dated 7.7.1978.

5. Ins. by G.S.R. 66 dated 13.12.1978, published in Raj. Gazette E.O. Part-IV-C(I) dated 20.12.1978.

6. Added by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O. Part-4-C(I) dated 1.10.1982.

7. Ins. by G.S.R. 34 dated 3.9.1984, published in Raj. Gazette E.O. Part-4-C(I) dated 7.9.1984.

8. Deleted by G.S.R. 153 dated 31.3.1997, published in Raj. Gazette E.O. Part-IV-C(I) dated 31.3.1997.

9. Deleted by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O. Part-4-C dated 1.10.1982.

10. Added by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part-4(C)(I) dated 26.7.2001.

11. Ins. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O. Part-IV-C(I) dated 1.4.1986.

12. Added by G.S.R. 18 dated 22.5.2003, published in Raj. Gazette E.O. Part-IV-C(I) dated 22.5.2003.

(a) When such motor vehicle is proceeding to the office of the Taxation Officer for the purpose of being assessed or of paying the tax; or

(b) When a token ¹[or a tax certificate] has been lost and an application has been made under rule 20 for a duplicate token ¹[or a tax certificate]; or

(c) Where intimation has been given to the Taxation Officer that the owner of such motor vehicle will prefer an appeal under section 14 of the Act in respect of the assessment of such motor vehicle and such appeal has been preferred but has not been decided.

32. Compounding of Offences.- Any person accused of an offence punishable under section 11 of the Act may, on payment of the tax, if any, due from him, present an application for compounding the offence to the ²[Taxation Officer] or ³[Motor Vehicle Inspector/Motor Vehicles Sub-inspector] who may by way of composition of the offence, accept such sum of money as may in his discretion be appropriate to the nature and gravity of the offence:

⁴[Provided that in no case such sum shall be less than fifty rupees, but, such sum shall not exceed the annual tax payable for the motor vehicle concerned.]

⁵[Deleted]

33. Recovery of the tax.- (1) If, in the opinion of the Taxation Officer, the tax should be recovered in the same manner as an arrear of land revenue, he shall cause to be served a notice in Form M.T.E. ⁶[or M.T.Q.] on the person liable to pay tax under the Act.

⁷[(2) If within seven days of the service of the notice the tax is not paid and no reasonable cause for not paying it has been shown, the Taxation Officer shall take steps to recover the amount of tax due.]

⁸[(3) On the application from the owner or the person having possession or control of the vehicle, for permission to pay arrears above Rs. 3,000/- by way of installments, may be granted, by the authority if satisfied, mentioned below :-

1. Ins. by G.S.R. 1 dated 1.4.1986, published in Raj. Gazette E.O.Part-IV-C (I)dated 1.4.1986.

2. Subs. by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O.Part-4-C (I)dated 1.10.1982.

3. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O.Part-4(C) (I)dated 26.7.2001.

4. Substituted by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O.Part-IV-C (I)dated 1.10.1982.

5. Deleted by (second and Third proviso) by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O.Part 4(C) (I)dated 26.7.2001.

6. Subs. by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O.Part-4-C dated 1.10.1982.

7. Subs. by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O.Part-4-C dated 1.10.1982.

8. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O.Part-4-C (I) dated 26.7.2001.

S.No.	Amount of Arrears	Authority to grant the Instalments
1.	More than Rs. 3000/- but not exceeding Rs. 50,000/-	Taxation Officer
2.	Exceeding Rs. 50,000/- but not exceeding Rs. 1,00,000/-	Regional Transport Officer
3.	Exceeding Rs. 1,00,000/- but not exceeding Rs. 2,00,000/-	Transport Commissioner
4.	Exceeding Rs. 2,00,000/-	Transport Commissioner with the approval of the State Government

Provided that in default to pay any installment, the whole of the amount remaining unpaid shall become immediately payable.]

¹[(4) No payment shall be postponed under sub-rule (3) beyond a period of 6 months from the date of the order postponing such payments, provided that payment may be allowed to be made within a period not exceeding 12 months with previous approval of the Commissioner:

Provided further that payment shall not in any case be postponed by instalments beyond three years from the date mentioned in the notice of demand.

(5) Where payment is postponed by instalments or otherwise beyond a period of one month, the owner shall be required to furnish a security bond with two sureties to the satisfaction of the authority concerned. In such cases the owner shall be required to pay interest at the rate of 1.5% per month.]

²[**33A. Procedure for attachment and sale of movable property under section 13A of the Act.**- The Taxation Officer, after obtaining previous sanction of the ³[Additional Transport Commissioner (tax)], in writing under section 13A of the Act shall recover the tax or penalty by attachment and sale of an owner's movable property, in the manner applicable to recovery of arrears of land revenue, due from a defaulter under section 230 of the Rajasthan Land Revenue Act, 1956 (Act No. 15 of 1956) and the provisions of rule 29 to 46 of the Rajasthan Land Revenue (Payments, Credits, Refunds and Recovery) Rules, 1958 shall, so far as may be mutatis mutandis apply:

1. Sub-rules 4 & 5 were added by G.S.R. 86 dated 9.9.1976, published in Raj. Gazette E.O. Part-4-C (I) dated 9.9.1976.
2. Ins. by G.S.R. 67 dated 13.8.1976, published in Raj. Gazette E.O. Part-IV-C dated 13.8.1976.
3. Subs. by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O. Part-4-C dated 1.10.1982.

Provided that in the said rules 29 to 46 and the forms thereunder, for the words "Collector or the sub-Divisional Officer" wherever occurring, the Words "Taxation Officer", and for the words "Quark Amin", the words "Motor Vehicles Inspector or Motor Vehicles Sub-Inspector of the Transport Department" shall be substituted.]

34. ¹[x x x]

35. The Taxation Officer shall maintain a register of the receipts of the tax giving particulars of tax levied on each class of vehicles under the Act and these rules.

36. Every transfer of ownership of motor vehicle shall be reported, within fourteen days of the transfer, both by the transferor and the transferee to the Taxation Officer to whom the tax in respect of the said vehicle was last paid. The transferee shall at the same time produce before the Taxation Officer, the registration certificate and token issued in respect of the said motor vehicle and shall pay a transfer fee of one rupee. The Taxation Officer shall, if he is satisfied that the transfer has taken place substitute in the token and in his register of token, the name of the transferee for that of the registered owner and shall return the registration certificate and token to the transferee.

²[Provided that no transfer shall be valid until a clearance certificate to the effect that no arrears of tax (under the Rajasthan Motor Vehicles Taxation Act, 1951 or Rajasthan Passengers and Goods Taxation Act, 1959) are due against the vehicle is produced by the transferor in the office of the Registering Authority concerned.]

³[36A. **Issue of no dues certificate.**- (1) The application for issuance of no dues certificate shall be made by the registered owner of the vehicle or a permit holder of the vehicle or any person having possession or control of the vehicle or a financier under whose control vehicle vests to the concerned Taxation Officer in Form MTU along with a cash receipt of rupees one hundred.

(2) The owner shall along with the application submit the following documents:-

- (i) the certificate of registration;
- (ii) the tax certificate/last token/MTC IV/MTC V;
- (iii) the receipts specifying the particulars of tax paid or in case receipts are not enclosed then proof of deposition of tax;
- (iv) the certificate of fitness, if any;
- (v) in case of transport vehicle, part A & B of the permit along with an authorization, if any, issued to the vehicle;
- (vi) the certificate of insurance and in case it is not possible for the owner to submit the original insurance certificate, then a photocopy or extract of the certificate duly attested by a gazetted officer of the Central/State Government; and
- (vii) copy of last tax clearance certificate or details of last tax clearance certificate issued, if any.

1. Deleted by G.S.R. 96 dated 23.2.1988, pub. in Raj. Gazette E.O. Part IV-C (I) dated 24.2.1988.

2. Inserted by dated 25.3.1960, published in Raj. Gazette E.O. Part IV-C dated 14.7.1960.

3. Inserted by S.O. 398 dated 9.3.2007, published in Raj. Gazette E.O. Part-4 (Ga)(II) dated 9.3.2007. (w.e.f. 1.4.2007)

- (3) The Taxation Officer shall after satisfying himself that application for no dues certificate is complete in all respects and that it is accompanied by the documents referred to in sub-rule (2) above, issue an acknowledgement receipt in part II of form MTU to the applicant.
- (4) Every application of no dues certificate acknowledged under sub-rule (3) by the Taxation Officer shall be entered serially in a register kept in form MTUU in the office of the Taxation Officer.
- (5) After the receipt of the application, the taxation officer shall direct the Accountant/Junior accountant to verify the amount of tax deposited by the owner from the revenue collection register and shall proceed to compute the amount of tax payable by the owner alongwith penalty and interest, if any, within 15 days of receipt of the application.
- (6) On being satisfied that the owner has paid the computed tax alongwith penalty and interest, if any, shall issue a no dues certificate in form MTUUU which shall be on water mark stationary, and shall affix a hologram on the no dues certificate.
- (7) The taxation officer shall enter the details of the tax, penalty and interest in the tax ledger/demand collection register and shall also enter the details of tax, penalty and interest in MTC IV and in registration certificate in those cases where MTC IV is not issued.
- (8) The no dues certificate shall indicate the purpose and the name of the taxation officer in whose jurisdiction the vehicle is to be kept for use.
- (9) The taxation officer shall return the original documents alongwith no dues certificate to the owner of the vehicle.
- (10) If the no dues certificate is issued by the taxation officer for use in the jurisdiction of some other taxation officer, then he shall endorse one copy of no dues certificate to the new taxation officer and shall close the tax ledger of the vehicle.
- (11) The new taxation officer after receiving the copy of no dues certificate shall open a tax ledger of the vehicle and shall also intimate the original taxation officer of doing so.
- (12) No taxation officer other than the taxation officer in whose name no dues certificate is issued shall give any service to the owner of the vehicle on the basis of the no dues certificate, if it is not issued for use in his area.]

37. Appeals.- ¹[(1) (i) An appeal or revision under section 14 of the Act shall be in writing which shall bear a court fee stamp of the value of Rs. 10/- and shall be presented to the Appellate Authority or Revisional Authority as the case may be, along with memorandum containing :-

- (a) The date of order against which appeal or revision has been filed;
- (b) The name and designation of the officer who passed the order; and
- (c) The grounds of appeal briefly but clearly set out.

(ii) The memorandum of appeal shall also be accompanied by a certified copy of the order appealed against and in case of revision by the owner of vehicle it shall also be accompanied by a treasury receipt of ⁶[Rs. 250/- and it shall also contain an endorsement by the appellant or his agent as follows :-

1. Substituted by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O. Part-4-C dated 1.10.1982.
2. Substituted by G.S.R. 8 dated 22.05.2003 published in Raj. Gazette E.O. Part-4-C dated 22.05.2003

- (a) That the amount of admitted tax determined and penalty if any imposed has been paid; and
 (b) That to the best of his knowledge and belief the facts set out in memorandum are true.]

(2) If the owner of a motor vehicle has paid a tax of a greater amount than that to which he is found on appeal to be liable, the Taxation Officer shall, on the production of the appellate order, issue an order in writing for the refund of the amount of tax so paid in excess, and the provisions of rules 26(iii) and 26(iv) shall apply to such order as if it were an order of refund issued under rule 26(ii).

¹**[38. Rectification of mistakes.-** ²(i) With a view to rectify any mistake apparent on the face of the record the Transport Commissioner, the Appellate Authority or the Taxation Officer may amend any order passed by it or him.]

³(ii) An amendment which has the effect of enhancing the tax liability or reducing a refund or otherwise increasing the liability of the owner of the motor vehicle shall not be made under this rule unless the authority concerned has given due notice to such owner of its intention so to do and has allowed him reasonable opportunity for being heard.

(iii) No amendment under this rule shall be made after the expiry of ⁴[eight years] from the date of the order sought to be amended.]

⁵**[39. Establishment of check posts or barrier.-** (1) If the State Government or the Transport Commissioner, considers it necessary that with a view to prevent check evasion of tax under this Act in any place or places within the State it is necessary so to do, it may, by notification in Official Gazette direct the setting up of check post or the creation of a barrier or both at such place or places as may be specified in the notification:

Provided that the Commissioner may direct the setting up of a check post or the erection of a barrier for a period not exceeding six months.

(2) At every check post or barrier set up or erected under sub-rule (1) or at any other place when so required by any officer empowered by the State Government in this behalf the driver shall stop the vehicle and keep it stationary so long as may reasonably be required and allow the Officer-in-charge of the check post or barrier or the officer empowered as aforesaid to inspect all the document relating to the vehicle.]

1. Subs. by G.S.R. 483 dated 16.11.1972, published in Raj. Gazette Part-IV-C(I) dated 14.12.1972.
 2. Subs. by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O. Part-4-C dated 01.10.1982.
 3. Added by dated 16.11.1972, published in Raj. Gazette Part- IV-C(I) dated 14.12.1972.
 4. Subs. by G.S.R. 45 dated 26.7.2001, published in Raj. Gazette E.O. Part 4(C)(I) dated 26.07.2001.
 5. Ins. by G.S.R. 74 dated 1.10.1982, published in Raj. Gazette E.O. Part-4-C dated 1.10.1982.
 6. Substituted by G.S.R. 18 dated 22.5.2003, published in Raj. Gazette E.O. Part-4-C(I) dated 22.5.2003.

¹[**40. Calculation of cost, tax, interest and penalty etc.-** All calculation under the Rajasthan Motor Vehicle Taxation Act, 1951 and rules made thereunder.-

(i) for cost in respect of two wheeled vehicles, involving fraction of a hundred rupees shall be rounded off to the next hundred,

(ii) for cost in respect of vehicles other than two wheeled vehicles, involving fraction of a thousand rupees shall be rounded off to the next thousand,

(iii) for taxes, interest, penalties, and refunds etc. involving fraction of a rupee shall be rounded off to the next higher rupee.]

²[³**41.** Wherever the tax is to be computed on the basis of number of seats, the seat of the driver shall be excluded in case of tax payable under clause (a) of sub-section (1) of section 4 of the Act.]

³[**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 be 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."

43. ⁴[X X X].

1. Subs. by G.S.R. 6 dated 10.4.1997, published in Raj. Gazette E.O. Part-IV-C(I) dated 10.4.1997.

2. Rules 41 to 43 added by G.S.R. 153 dated 31.3.1997, published in Raj. Gazette E.O. Part-IV-C(I) dated 31.3.1997.

3. subs. By F.6(179)/Pari/Tax/Hqrs/2019-20/6 dated 10-07-2019

4 Deleted by G.S.R. 30 dated 14.9.2004, published in Raj. Gazette E.O. Part-IV(C) (I) dated 14.9.2004.