

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

**NOTIFICATION
Jaipur, February 08, 2024**

In exercise of the powers conferred by sub-section (1) of section 3 of the Rajasthan Motor Vehicles Taxation Act, 1951 (Act No.11 of 1951), the State Government hereby,-

- (i) exempts the Motor Vehicle Tax, Special Road Tax, Surcharge, penalty and interest, if any, payable on destroyed vehicles, if Motor Vehicle Tax, Special Road Tax and Surcharge payable upto the date on which such vehicle was destroyed is deposited on or before 31.07.2024;
- (ii) exempts the penalty and interest payable on Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum Tax and Surcharge upto 31.03.2023 on vehicles not covered under clause (i) above, if,
 - (a) any due Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum Tax and Surcharge is deposited on or before 31.07.2024; and
 - (b) penalty and interest, due on Motor Vehicle Tax, One Time Tax and Surcharge payable after 31.03.2023 is deposited on or before 31.07.2024.

Above exemption shall be subject to following conditions, namely:-

- (i) The vehicle owner shall apply before the Taxation Officer for the exemption.
- (ii) The amount of Motor Vehicle Tax, Special Road Tax including Surcharge, penalty or interest, if any, paid earlier shall not be refunded.
- (iii) In case of disputes regarding exemption, the decision of the Transport Commissioner shall be final.

Explanation: The date of destruction of the vehicle shall be determined in accordance with the procedure specified by the Transport Commissioner.

[No.F.6(179)/Pari/Tax/Hqrs/2024-25/1]

By Order of the Governor,



(Sohan Lal Meena)

Deputy Secretary to the Government.