

INDIRECT TAX

Exemption: Rajasthan Motor Vehicles Taxation Act, 1951

UPDATE NO. 19 OF 2023



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& Sridharan
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exceeding expectations
SINCE 1985





S.O. 162 DATED 10 FEBRUARY 2023

- Exemption provided vide above-mentioned Notification for:
 - i. Motor Vehicle Tax, Special Road Tax, Surcharge, penalty and interest, payable on destroyed vehicles, if such tax, surcharge payable upto the date on which such vehicle was destroyed is deposited on or before 30.9.2023.
 - ii. Penalty and interest payable on Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum Tax and Surcharge upto 31 December 2022 on vehicles not covered under clause (i) above, if,-
 - any due Motor Vehicle Tax, Special Road Tax, One Time Tax, Lump Sum Tax and Surcharge is deposited on or before 30 September 2023; and
 - penalty and interest, due on Motor Vehicle Tax, One Time Tax and Surcharge payable after 31 December 2022 is deposited on or before 30 September 2023; and
 - iii. Motor Vehicle Tax, Penalty and Interest payable upto 30 June 2023, for the period of surrender in excess of period allowed for surrender under Proviso First(ii) to Section 4(2), on the Motor Vehicle of which Registration Certificate was surrendered prior to 24 February 2021 and Motor Vehicle owner has not applied for release of Registration Certificate.

Conditions for availing exemption:

- The vehicle owner shall apply before the Taxation Officer for the exemption.
- The vehicle owner shall apply before the Taxation Officer for release of Registration Certificate before 30 June 2023 and the Taxation Officer shall release the Registration Certificate upto 30 June 2023.
- If any vehicle found plying during surrender period, it shall not be eligible to avail exemption under this notification.
- The amount of Motor Vehicle Tax, Special Road Tax including surcharge, penalty or interest, if any, paid earlier shall not be refunded.
- 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.

LOCATIONS

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SINCE 1985

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