

In pursuance of the provision of Clause (3) of Article 348 of the Constitution of India, the Governor is pleased to order the publication of the following English Translation of notification No. ७०४ /IX-1/2025/02(04)2023/E-89592, Dehradun: Dated December, 2025 for general information.

**Government of Uttarakhand**  
**Transport Section-1**  
**No. ७०४ /IX-1/2025/02(04)2023/E-89592**  
**Dehradun. Dated: ३० December, 2025**

**Notification**

In exercise of the powers conferred by sub-section (1) of Section 3 of the Uttarakhand Motor Vehicles Taxation Reforms Act, 2003 and in supersession of the earlier Notification No. 562/IX-1/2023-02(04)/2023 dated 07-11-2023, the Governor is pleased to allow exemption in motor vehicle tax at the time of registration of new vehicles of the same category as non-transport and transport vehicles scrapped at any registered vehicle scrapping facility under Rule 51A of the Central Motor Vehicles Rules, 1989, subject to the following conditions:

- (i) Twenty-five per cent of the one-time motor vehicle tax payable in the case of non-transport vehicles,
- (ii) In the case of transport vehicles, fifteen per cent of the motor vehicle tax payable, and,
- (iii) 50 per cent of the motor vehicle tax payable on non-transport and transport vehicles conforming to Bharat Stage 1 (BS-1) mass emission standards and all medium and heavy goods vehicles and all medium and heavy passenger vehicles conforming to Bharat Stage 2 (BS-II) mass emission standards:

Provided the above exemption will be available for a period of eight years in the case of transport vehicles and fifteen years in the case of non-transport vehicles. The exemption will be admissible only on production of a deposit certificate issued by a registered vehicle scrapping facility after the scrapping of the previous vehicle.

**Explanation-1.** For the purposes of this notification, in the above cases, these periods shall be reckoned from the date of first registration.

**Explanation-2.** For the purposes of this notification, the expression "deposit certificate" shall have the same meaning as assigned to it in sub-section (1) of clause (c) of rule 3 of the Motor Vehicles (Vehicle Scrapping Facility, Registration and Functions) Rules, 2021.

- 2. This notification shall come into force from the date of its issue.

Digitally signed by  
Shri Brijesh Kumar Sant  
(Brijesh Kumar Sant)  
Date: ३०/१२/२०२५  
12:51<sup>pm</sup> Secretary.