

# The Punjab Motor Vehicles Taxation (Amendment) Act, 2000

CHANDIGARH

India

## The Punjab Motor Vehicles Taxation (Amendment) Act, 2000

### Rule

### THE-PUNJAB-MOTOR-VEHICLES-TAXATION-AMENDMENT-ACT-2000 of 2000

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The Punjab Motor Vehicles Taxation (Amendment) Act, 2000Published vide Notification No. G.S.R. 366(E), 15th June, 2006Ministry of Home AffairsG.S.R. 366(E). - In exercise of the powers conferred by Section 87 of the Punjab Reorganisation Act, 1966 (31 of 1966), the Central Government hereby extends to the Union Territory of Chandigarh, the Punjab Motor Vehicles Taxation (Amendment) Act, 2000 (Punjab Act No. 12 of 2000) as in force in the State of Punjab on the date of publishing of this notification in the Official Gazette, subject to the following modifications, namely :-Modifications(1) in Sub-section (1) of Section 1, for the words, brackets and figures, "the Punjab Motor Vehicles Taxation (Amendment) Act, 2000" the words, brackets and figures "the Punjab Motor Vehicles Taxation (Amendment) Act, 2000, as extended to the Union Territory of Chandigarh" shall be substituted;(2) in Section 2, for the words and figures "the Punjab Motor Vehicles Taxation Act, 1924", the words and figures "the Punjab Motor Vehicles Taxation Act, 1924, as in force in the Union Territory of Chandigarh" shall be substituted;(3) In Section 3,(i) for the words, brackets and figures "on and from the commencement of the Punjab Motor Vehicles Taxation (Amendment) Act, 2000", wherever they occur, the words, brackets and figures "on and from the extension of the Punjab Motor Vehicles Taxation (Amendment) Act, 2000 to the Union Territory of Chandigarh" shall be substituted;(ii) for the words "State Government", wherever they occur, words "Administrator, Union Territory of Chandigarh" shall be substituted;(iii) for the words "State of Punjab" wherever they occur, the words "Union Territory of Chandigarh" shall be substituted;(4) Section 4 shall be omitted;(5) Section 5 shall be omitted.AnnexureThe Punjab Motor Vehicle Taxation (Amendment) Act, 2000(Punjab Act No. 12 of 2000)An Act further to amend the Punjab Motor Vehicles Taxation Act, 1924Be it enacted by the Legislature of the State of Punjab in the Fifty-one year of the Republic of India as follows :-

## 1. Short Title and commencement.

(1) This Act may be called the Punjab Motor Vehicles Taxation (Amendment) Act, 2000. (2) It shall come into force at once.

## 2. Amendment of Section 2 of Punjab Act 4 of 1924.

- In the Punjab Motor Vehicles Taxation Act, 1924 (hereinafter referred to as the principal Act), in Section 2, for clause (aaa), the following clause shall be substituted, namely :-(aaa) "motor cycle" means a two wheeled motor vehicle, inclusive of any detachable side-car having an extra wheel, attached to a motor vehicle ;";

## 3. Substitution of Sections 3B, 3C, 3D and 3E of Punjab Act 4 of 1924.

- In the principal Act, for Sections 3B, 3C, 3D and 3E, the following sections shall respectively, be substituted, namely:- "3-B. Imposition of Tax in lump sum on Motor Cycles. - Notwithstanding anything contained in Section 3, on and from the commencement of the Punjab Motor Vehicles Taxation (Amendment) Act, 2000, Tax on motor cycle shall be leviable in lump sum, as may be notified by the State Government on the basis of the price of the motor cycle, subject to the maximum of ten per cent of the value of the motor cycle.

### 3.

-C. Refund of tax in certain cases. - Where an owner of a motor cycle in respect of which tax has been paid in lump sum under Section 3-B, ceases to be the resident of the State of Punjab and takes along with him such motor cycle or if the ownership of the motor cycle is transferred to a person having residence outside the State of Punjab, then partial refund of the lump sum tax so paid, shall be allowed as hereunder specified:-

Serial No.	Duration of use after the date of registration of motorcycle	Amount of refund of tax on motor cycle
1	Less than three years	Sixty per cent of the amount of tax already paid under Section 3-B.
2	Three years or more, but less than six years	Forty per cent of the amount of tax already paid under Section 3-B.
3	Six years or more, but less than nine years	Twenty per cent of the amount of tax already paid under Section 3-B.
4	Nine years or more	Ten per cent of the amount of tax already paid under Section 3-B.

### 3.

-D. Imposition of tax in lump sum on four wheeled personalised motor vehicles. - Notwithstanding anything contained in Section 3, on and from the commencement of the Punjab Motor Vehicles Taxation (Amendment) Act, 2000, tax on a four wheeled personalised motor vehicle shall be leviable in lump sum, as may be notified by the State Government by notification on the basis of the price of the four wheeled personalised motor vehicle, subject to the maximum of ten per cent of the value of such four wheeled personalised motor vehicle.

### 3.

-E. Refund of tax paid in respect of four wheeled personalised motor vehicles. - Where an owner of a four wheeled personalised motor vehicle in respect of which, tax has been paid in lump sum under Section 3-D, ceases to be the resident of the State of Punjab and takes alongwith him such four wheeled personalised motor vehicle or if the ownership of the four wheeled personalised motor vehicle is transferred to a person having residence outside the State of Punjab, then partial refund of the lump sum tax so paid, shall be allowed as hereunder specified :-

Serial No.	Duration of use after the date of registration of the fourwheeled personalised motor vehicle	Amount of Refund of tax on four wheeled personalised motorvehicles
1	Less than three years	Sixty per cent of the amount of tax already paid undersection 3-D.
2	Three years or more, but less than six years	Forty per cent of the amount of tax already paid underSection 3-D.
3	Six years or more, but less than nine years	Twenty per cent of the amount of tax already paid underSection 3-D.
4	Nine years or more	Ten per cent of the amount of tax already paid under Section3-D."

### 4.

In the principal Act, in Schedule 'A' -(i)for serial No.2, and the entries relating thereto and mentioned thereunder, the following shall he substituted, namely :-

"2	Goods Carriages	Rate per annum (in rupees)
	(a) Light Motor Vehicle	10,000.00
	(b) Medium Goods Vehicle	15,000.00
	(c) Heavy Goods Vehicle	20,000.00,"; and

(ii)under the heading captioned as "Other Passenger Vehicles", for item 5, and the entries relating thereto, the following item and entries shall be substituted, namely:-

"5 Mini Buses having16 to 30 seats 25,000.00".

## **5. Repeal and saving.**

(1)The Punjab Motor Vehicles Taxation (Amendment) Ordinance, 1999 (Punjab Ordinance No.7 of 1999), is hereby repealed.(2)Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the Ordinance referred to in Sub-section (1), shall be deemed to have been done or taken under the principal Act, as amended by this Act.