

The Goa, Daman and Diu Motor Vehicles Tax Act, 1974

GOA

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Act 8 of 1974

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The Goa, Daman and Diu Motor Vehicles Tax Act, 1974(Act No. 8 of 1974)[Dated 23rd May, 1974]LD/Bill/16/74. - An Act to consolidate and amend the law relating to the taxation of Motor Vehicles in the Union territory of Goa, Daman and Diu and to provide for certain other matters.Be it enacted by the Legislative Assembly of Goa, Daman and Diu in the Twenty-fifth Year of the Republic of India as follows:-

1. Short title, extent and commencement.

(1)This Act may be called the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.(2)It extends to the whole of the Union territory of Goa, Daman and Diu.(3)It shall come into force on such date as the Government may, by notification in the Official Gazette, appoint.

2. Definitions.

- In this Act, unless the context otherwise requires,-(1)"Government" means the Administrator of the Union territory of Goa, Daman and Diu appointed by the President under Article 239 of the Constitution;(2)"prescribed" means prescribed by rules made under this Act;(3)"quarter" means a period of three months commencing on the first day of April, the first day of July, the first day of October or the first day of January, of each year; and the term "quarterly" shall be construed accordingly;(4)"registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939;(5)"tax" means a tax imposed under this Act;(6)"Taxation Authority" or "Authority" means such officer or authority as the Government may, by notification in the Official Gazette, appoint to be the Taxation Authority for the whole of the Union territory or for any area for the purposes of this Act, and more than one officer or authority may be appointed for the whole of the Union territory or for any area;(7)"tax licence" means a licence issued under section 5 indicating therein the rate at which the tax is leviable and the periods for which the tax has been

paid;(8)"tax token" means a token issued under section 5 indicating therein that the amount of tax has been paid, and includes a fresh tax token issued in place of the original token under this Act;(8a)["transport vehicles" means public service vehicle, a goods carriage, an educational institution bus or a private service vehicle.] [Inserted by the Amendment Act 7 of 1997.](9)"Union territory" means the Union territory of Goa, Daman and Diu;(10)"year" means the financial year;(11)other words and expressions used but not defined in this Act, shall have the meanings respectively assigned to them in the Motor Vehicles Act, 1939.

3. Levy of tax.

(1)A tax shall be leviable [on every motor vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'A' to this Act, and on every motor vehicle other than transport vehicle used or kept for use in the State at such rates not exceeding the rates specified in the Schedule Part 'B' to this Act] [Substituted by the Amendment Act 7 of 1997.] as the Government may, by notification in the Official Gazette, specify:Provided that in the case of motor vehicles kept by a dealer in or manufacturer of, such vehicles for the purposes of trade, the tax shall be payable by such dealer or manufacturer on such vehicles which under the rules made under the Motor Vehicles Act, 1939, have been permitted to be used on the road whether under a trade certificate or under a temporary registration.Provided also that the Government may, in respect of any motor vehicle or class of vehicles prescribed by rule or order that tax in respect of such vehicle or class of motor vehicles shall be levied for periods less than a quarter for which such vehicle or class of vehicles has been kept for use in the Union territory and whereupon tax shall be paid in respect of such vehicles or class of vehicles at such rate as may be prescribed for periods less than a quarter, so however that it shall not proportionately be in excess of the annual rate.[omitted] [Third proviso was inserted by the Amendment Act 5 of 1988; thereafter same has been amended in the Amendment Act 19 of 1988. The said proviso omitted by the Amendment Act 7 of 1997.](2)Except during any period for which the taxation authority has, in the prescribed manner, certified that a motor vehicle was not used or kept for use in the Union territory, the registered owner, or any person having possession or control of a motor vehicle of which the certificate of registration is current, shall for the purposes of this Act, be deemed to use or keep such vehicle for use in the Union territory.(3)[In the case of motor vehicles in respect of which any reciprocal arrangement relating to taxation has been entered into between the Government of Goa and any other State Government or in respect of which any special Scheme has been formulated by the Central Government, the levy and collection of tax either in the form of composite fee or otherwise shall, notwithstanding anything contained in this Act, be in accordance with the terms and conditions of such reciprocal arrangement or special Scheme.] [Sub-section (3) substituted by the Amendment Act 10 of 1995.][3A Levy of Green Tax. [Section (3-A) inserted by the Amendment Act 18 of 2004. Thereafter by the Amendment Act 17 of 2005 entries against the Sr. No.2 of the table columns 2 and 3 are substituted.]- There shall be levied and collected a cess called "green tax" in addition to the tax levied under this Act, on the motor vehicles suitable for use on road as specified in column (2) of the Table below, at the rates specified in column (3) thereof, for the purpose of implementation of various measures to control air pollution.Table

Class and age of the vehicle

Sr. No.		Rate of cess in rupees
(1)	(2)	(3)
(1)	Non-transport vehicle which has completed 15 years from the date of its initial registration, at the time of renewal of certificate of registration as per sub-section (10) of section 41 of the Motor Vehicles Act, 1988 (Act 59 of 1988).	
	(a) Two wheelers	250.00 per five years
	(b) Other than two wheelers	500.00 per five years
(2)	Transport vehicle which has completed 15 years from the date of its initial registration, at the time of renewal of fitness certificate as per section 56, of the Motor Vehicles Act, 1988 (Act 59 of 1988).	
	(a) Motor Cycle	Rs. 200. - per annum
	(b) Auto Rickshaws (goods and passenger)	Rs. 300. - per annum
	(c) Motor Cab and Maxi Cab	Rs. 400. - per annum
	(d) Light Commercial Vehicle (goods and passenger)	Rs. 500. - per annum
	(e) Medium Commercial Vehicle (goods and passenger)	Rs. 600. - per annum
	(f) Heavy Motor Vehicles (goods and passenger)	Rs. 1000. - per annum]

4. [Payment of tax. [Section 4 amended by the Amendment Act 5 of 1988, 19 of 1988 and 7 of 1997. Finally by the Amendment Act 18 of 2004 present section substituted which made effective w.e.f. 1st April, 2005.]

(1) The tax levied under section 3 shall be paid in advance a year by every registered owner, or person having possession or control of the motor vehicle and on such payment, he shall be granted a tax licence: Provided that the tax levied under sub-section (3) of section 3 shall be paid in respect of such vehicles at such rates as may be prescribed for periods less than a quarter: Provided further that the registered owner or person having possession or control of the motor vehicle shall, at the time of making payment of tax under this section, produce before the authority a valid certificate of insurance in respect of the vehicle complying with the requirements of Chapter XI of the Motor Vehicles Act, 1988 (Act 59 of 1988).]

5. Issue of tax token and tax licence.

(1) When the tax leviable under section 3 in respect of any motor vehicle is paid, the taxation authority shall determine the amount of tax and issue to the person paying the tax—(a) a tax token in the prescribed form, indicating therein that such tax has been paid, and (b) a tax licence in the prescribed form, indicating therein the rate at which the tax is leviable and the period for which the tax has been paid. (2) Where a tax licence has already been issued in respect of such motor vehicle, the taxation authority shall, on payment of tax as aforesaid, cause to be made in the tax licence an entry of any such payment. (3) No motor vehicle liable to tax under section 3, shall be kept in the Union territory, unless the registered owner or the person having possession or control of such vehicle has obtained a tax licence under sub-section (1) in respect of that vehicle. (4) No motor vehicle liable to tax under section 3 shall be used in a public place unless a valid tax token obtained under sub-section (1) is displayed on the vehicle in the prescribed manner. (5) [Notwithstanding anything contained in the preceding sections, issue of tax token and tax licence to the person paying the tax shall not be necessary where the tax is paid [under schedule Part -B of sub-section (1) of Section 3] [Sub-section 5 was inserted by the Amendment Act 5 of 1988.]]: Provided that, the Taxation Authority shall, on payment of the tax for the life time of the vehicle cause to be made in the Registration certificate of the said vehicles an entry of such payment.]

6. Tax to be paid along with declaration.

(1) Subject to the provisions of this section, every registered owner, or person who has possession or control of a motor vehicle used or kept for use in the Union territory shall fill up, sign and deliver, in the manner provided in sub-section (4), a declaration, and shall, along with such declaration, pay to the Taxation Authority the tax which he appears by such declaration to be liable to pay in respect of such vehicle. (2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the Union territory, is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control of such vehicle liable to the payment of an additional tax under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (4) an additional declaration and shall along with such additional declaration (accompanied by the tax token and the tax licence in respect of such motor vehicle), pay to the Taxation Authority the additional tax payable under that section, which he appears by such additional declaration to be liable to pay in respect of such vehicle. (3) Such owner or person shall, at the time of making payment of tax under sub-section (1), or of the additional tax under sub-section (2), produce before the Taxation Authority a valid certificate of Insurance, in respect of the vehicle which complies with the requirements of Chapter VIII of the Motor Vehicles Act, 1939. (4) The declaration under sub-section (1), the additional declaration under sub-section (2), and the special declaration under sub-section (6) shall be in the prescribed form, containing the prescribed particulars, and shall be delivered, after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put. (5) On receipt of the additional tax under sub-section (2), the Taxation Authority shall determine the amount of additional tax and shall issue to the registered owner, or person who has possession or control, of the vehicle a fresh tax token in place of the original token, and shall cause an entry of

such payment to be made in the tax licence.(6)The Taxation Authority may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the Authority or officer named in such notice, a form of declaration, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of fourteen days from the date of the service of such special notice.(7)As soon as the special declaration under sub-section (6) is made, the Taxation Authority shall determine the amount of tax to be paid under this Act, in respect of the vehicle and whenever, in the opinion of the Taxation Authority the amount of tax has not been correctly paid, the Taxation Authority shall inform the owner of the vehicle who is in possession or control of such vehicle to pay the tax as determined by the Taxation Authority.

7. Payment of additional tax.

- Where any motor vehicle, in respect of which a tax has been paid, is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a higher rate of tax is payable, the registered owner or the person who is in possession or control of such vehicle shall pay an additional tax of a sum which is equal to the difference between tax already paid and the tax which is payable in respect of such vehicle for the period for which the higher rate of tax is payable in consequence of its being altered or so proposed to be used and the Taxation Authority shall not grant a fresh tax token in respect of such vehicle so altered or proposed to be so used until such amount of tax has been paid.

8. Liability to pay arrears of tax of persons succeeding to the ownership, possession or control of motor vehicles.

(1)If the tax leviable in respect of any motor vehicles remains unpaid by any person liable for the payment thereof, and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the person to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall be liable to pay the said tax to the Taxation Authority.(2)Nothing contained in this section shall be deemed to affect the liability to pay the said tax, of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

9. Refund of tax.

(1)Where a tax on any motor vehicle has been paid for any period and it is proved to the satisfaction of the Taxation Authority that the vehicle has not been used during the whole of that period or a continuous part thereof not being less than one calendar month, a refund shall be made of such portion of the tax subject to such conditions as may be prescribed.[Provided that such a refund shall be made only after adjusting the amount of refund towards the tax payable in the succeeding year.] [Inserted by the Amendment Act 17 of 2005.](2)Where a motor vehicle in respect of which the tax has been paid is altered in such a manner as to cause it to become a vehicle in respect of which a tax is leviable at a lower rate, the person who has paid such tax shall be entitled on the production of a

certificate signed by a Registering Authority stating that the vehicle has been so altered to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1), on the surrender of the tax token and the amount of tax liable on such vehicle at the lower rate.(3)[Notwithstanding anything contained in sub-sections (1) and (2), where tax has been paid under sub-section (4) of section 4, the registered owner who has paid such tax shall be entitled to a refund of tax at the rate specified [in part 'C' of the Schedule except those registered owners who have already paid such tax during the period from first April, 1995, to thirty-first March, 1997, the refund shall be at the rate as specified in Part 'D' of the Schedule and in case of registered owners who have already paid such tax during the period from April, 1993, to thirty-first March, 1995, the refund shall be at the rates specified in Part 'E' of the Schedule and in case of registered owners who have paid such tax prior to first day of April, 1993, the refund shall be at the rate specified in Part 'F' of the Schedule.] [Inserted by the Amendment Act 5 of 1988.] in case of cancellation of registration of vehicle on account of scrapping of [such vehicle due to accident or other causes, or removal of the vehicle to any other State or Union territory on account of transfer of ownership or change of address] [Words substituted by the Amendment Act 19 of 1988.].]

10. Destination and Utilisation for the proceeds of tax.

(1)The proceeds of the tax recovered under this Act shall first be credited to the Consolidated Fund of the Union territory and such proceeds, after deducting the expenses of collection not exceeding an amount equal to fifteen percent thereof, shall, after due appropriation made by law in this behalf, be paid to the local authorities as contributions, in such manner as the Government may, from time to time, determine.(2)The contributions to the local authorities made under sub-section (1) shall be paid in such installments, in such manner and on such dates, as the Government may, after consulting the local authorities concerned, determine.(3)The contributions made to a local authority under sub-section (1) shall be solely spent on the construction, improvement and maintenance of roads and similar purposes.

11. Exemptions.

(1)All motor vehicles, designed and used solely for agricultural operations on farms or farm lands, shall be exempted from the payment of tax leviable under this Act.(2)The Government may, subject to the provisions of any rule made in that behalf by notification in the Official Gazette exempt either totally or partially any class of motor vehicles other than those falling under sub-section (1) or any motor vehicles belonging to any class of persons, from the payment of the tax.Explanation. - For the purpose of this section the expression "agricultural operation", means tilling, sowing, harvesting, crushing of agricultural produce or any other similar operation carried out for the purpose of agriculture; but does not include the transportation of persons or materials for the purpose of agriculture or the transportation of agricultural produce.

12. [Penalty for failure to pay tax. [This section amended 4 times. i.e. Amendment Act 5 of 1988, 19 of 1988, 7 of 1997 and 17 of 2005. By the Amendment Act 17 of 2005 new section (present entries) was substituted.]

- If the tax due in respect of any motor vehicle has not been paid as specified in section 4 or section 7, the registered owner or the person having the possession or control thereof shall, in addition to the payment of the tax due, be liable to a penalty, which shall not be less than 25 percent of the tax for the defaulting quarters; provided that the said penalty leviable on tax shall not be charged for the first two months from the start of the financial year.]

13. Arrears of tax, penalty or fine recoverable as an arrear of land revenue.

- Any tax, penalty or fine due under this Act and not paid within the time specified for the same may be recovered in the same manner as an arrear of land revenue, and the motor vehicle in respect of which the tax, penalty or fine is due or its accessories may be distrained and sold, whether or not such motor vehicle or accessories are in the possession or control of the person liable to pay the tax, penalty, or fine.

14. Power to seize and detain motor vehicles in case of non-payment of tax.

- Without prejudice to the provisions of sections 12 and 13, where any tax due in respect of any motor vehicle has not been paid as specified in section 4 or 7, such officer as may be prescribed, may seize and detain the motor vehicle in respect of which the tax is due under this Act and for this purpose take or cause to be taken any steps he may consider necessary for the temporary safe custody of the vehicle, until the tax due in respect of the vehicle is paid.

15. Transport vehicle permit to be ineffective if tax not paid.

- Notwithstanding the provisions of the Motor Vehicles Act, 1939, if the tax or any instalment thereof due in respect of a transport vehicle is not paid within the prescribed period the validity of the permit for the vehicle shall become ineffective from the date of expiry of the said period until such time as the tax is actually paid.

16. Appeals.

(1) Any person who is aggrieved by any order of a Taxation Authority under this Act may file an appeal before such person or authority in such manner, within such time, and on payment of such fees, as may be prescribed. (2) The appeal shall be heard and decided in such manner as may be presented.

17. Power of police officer and the Motor Vehicles Department officers.

- Any police officer, or officers of the Motor Vehicles Department, in uniform, not below such rank as may be prescribed by the Government in this behalf, may-(a)enter, at any time between sunrise and sunset, any premises where he has reason to believe that a motor vehicle is kept, or(b)require the driver of any motor vehicle in any public place, to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicle, has been paid.

18. Penalties.

(1)Whoever-(a)as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the Union territory without having paid the amount of the tax, or a additional tax, due in accordance with the provisions of this Act in respect of such vehicle, or(b)delivers a declaration or additional declaration or special declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or(c)obstructs any officer in exercise of the powers conferred by clause (a) of section 17 or fails to stop the motor vehicle when required so to do by such officer under clause (b) of that section, shall, on conviction, be punished-(i)with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle, and which may extend to a sum equal to the annual tax payable in respect of such vehicle, and(ii)in the event of such persons having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters, and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.(2)The amount of any tax due shall be recoverable as if it were a fine.

19. Other Penalties.

- Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided therein for such a contravention, shall on conviction, be punished with fine which may extend to one hundred rupees, and in the event of such person having been previously convicted of an offence under this Act, with fine which may extend to two hundred rupees.

20. Compounding of offences.

(1)The prescribed officer may either before or after the institution of proceedings for any offence punishable under clause (a) of sub-section (1) of section 18, accept from any person charged with such offence by way of composition thereof such sum of money as may be prescribed, provided that the sum is paid within the prescribed time.(2)On payment by such person of such sum together with the amount of tax, if any, due, such person, if in custody, shall be set at liberty, and if any proceedings in any criminal court have been instituted against such person in respect of the offence the composition shall be deemed to amount to an acquittal, and no further criminal proceedings shall be taken against such person in respect of such offence.

21. Trial of offences.

- No court inferior to that of a Magistrate of the second class shall try an offence punishable under this Act.

22. Protection of action done in good faith.

- No prosecution, suit or other proceedings shall lie against any person for anything in good faith done or intended to be done under this Act.

23. Power to remove difficulty.

- If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order published in the Government Gazette, make such provisions not inconsistent with the provisions of this Act as may appear to be necessary or expedient for removing the difficulty.

24. Power to make rules.

(1)The Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.(2)In particular, and without prejudice to the generality of the foregoing provision, the Government may make rules for all or any of the following matters, namely:-(a)to prescribe the manner in which and the period within which the tax shall be paid;(b)to prescribe the form of the tax token and tax licence under section 5;(c)to prescribe the form of declaration, additional declaration and special declaration the particulars to be stated therein and the time within which the declaration should be delivered under section 6;(d)to regulate the manner in which refund of tax may be claimed under section 9;(e)to prescribe the installments of contribution and the manner in which and the dates on which they shall be paid under section 10 and the manner in which the proceeds of tax shall be expended under that section;(f)to provide for the total or partial exemption from liability to payment of the tax in respect of any class of motor vehicles, or such vehicles, belonging to a class of persons, the time within which the declaration shall be made in respect of such vehicles by such persons, the amount which shall be payable on account of such vehicles and the token which any such vehicle shall carry under section 11, and the manner in which the exemption may be claimed under that section;(g)to prescribe the amount of penalty payable under section 12, the manner in which, the time within which, and the officer to whom, such penalty shall be paid under that section;(h)to prescribe the authority before which, the manner in which, the time within which, and the fee on payment of which an appeal may be filed and the manner in which such appeal shall be heard and decided, under section 16;(i)to prescribe the rank of officer who may exercise powers under section 17;(j)to prescribe the manner in which tax token shall be displayed;(k)to provide for the supply of information regarding payment of tax and prescribe a fee therefor;(l)any other matter which is required to be, or may be prescribed.(3)A rule made under this section may provide that the contravention of any of the provisions thereof shall be punishable with fine, which may extend to two hundred rupees.(4)All rules made under this section shall be published in the Official Gazette.(5)Every rule made under this section shall be laid as soon as may

be after it is made before the Legislative Assembly of Goa, Daman and Diu while it is in session for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following, the Assembly agrees in making any modification in any such rule or the Legislative Assembly agrees that the rule should not be made, the rule shall, thereafter have effect only in such modified form or be of no effect, as the case may be, so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

25. Repeal and savings.

- On the commencement of this Act, the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu shall stand repealed: Provided that such repeal shall not affect:-(a) the previous operation of the law so repealed or anything duly done or suffered thereunder; (b) any right, privilege, obligation or liability acquired, accrued or incurred under the law so repealed; (c) any penalty, forfeiture, or punishment incurred in respect of any offence committed against the law so repealed; or (d) any investigation, legal proceedings, or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid; and any such investigation, legal proceedings or remedy may be instituted, continued, or enforced, and any such penalty, forfeiture and punishment may be imposed as if this Act had not been passed: Provided further that, subject to the preceding proviso, anything, done or any action taken (including any rules made) under the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu, or any notification or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or tax licences issued or surrendered, exemption granted, application for refund of tax made or refund paid, declaration delivered; under the said law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act, and shall continue to be in force accordingly unless and until superseded by anything done or any action taken under this Act: Provided also that, subject to the preceding provisos, any tax imposed or recovered under the provisions of the Punjab Motor Vehicles Taxation Act, 1924 as extended to the Union territory of Goa, Daman and Diu shall be deemed to have been validly imposed and or recovered under the provisions of this Act and all arrears of tax and other amounts due at the commencement of this Act may be recovered as if they had accrued under this Act."Schedule"Part 'A' Schedule of Taxation(Section 3)

	Class of Motor Vehicles	Maximum Annual Rate of tax is Rs.
A.	Motor Vehicles fitted solely with pneumatic tyres:—	
I.	Motor cycles and tricycles: (including motor scooters and cycles with attachment for propelling the same by mechanical powers:—	

"II.	Motor cycles used for hire.	150/-
	Goods vehicles:	
	Goods vehicles of which the gross vehicle weight—	
	i) is up to 1000 kgs.	800/-
	ii) exceeds 1000 kgs. but does not exceed 2000 kgs.	1800/-
	iii) exceeds 2000 kgs. but does not exceed 3000 kgs.	2200/-
	iv) exceeds 3000 kgs. but does not exceed 4000 kgs.	2700/-
	v) exceeds 4000 kgs. but does not exceed 5000 kgs.	3100/-
	vi) exceeds 5000 kgs. but does not exceed 6000 kgs.	3600/-
	vii) exceeds 6000 kgs. but does not exceed 7000 kgs.	3900/-
	viii) exceeds 7000 kgs. but does not exceed 8000 kgs.	4100/-
	ix) exceeds 8000 kgs. but does not exceed 9000 kgs.	4600/-
	x) exceeds 9000 kgs. but does not exceed 10000 kgs.	4900/-
	xi) exceeds 10000 kgs. but does not exceed 11000 kgs.	5300/-
	xii) exceeds 11000 kgs. but does not exceed 12000 kgs.	5800/-
	xiii) exceeds 12000 kgs. but does not exceed 13000 kgs.	6100/-
	xiv) exceeds 13000 kgs. but does not exceed 14000 kgs.	6400/-
	xv) exceeds 14000 kgs. but does not exceed 15000 kgs.	6900/-
	xvi) exceeds 15000 kgs. but does not exceed 16500 kgs.	7500/-
	xvii) exceeds 1000 kgs. or part thereof in excess of 16500kgs.	400/-"
III.	Goods vehicles carrying mineral ore.	Rates shown in clause II above plus 20percentum.";

IV.

Taxis and Auto Rickshaws:

Taxis-

(a) Upto 3 seaters	300/-
(b) Upto 4 seaters	350/-
(c) Driven on diesel	30/-
(d) Non-A/c All India Tourist Taxis per seat	125/-
(e) All India Tourist Taxis (A/c) per seat	200/-

For every additional seat upto a maximum of 7 seats

Auto Rickshaws -

Auto Rickshaws upto 2 seats used for hire	110/-
For every additional seat	45/-

V.

Passenger vehicles:

(a) Upto 18 seats	900/-
(b) For every additional seat over 18 seats	50/-
(c) For every passenger (other than seated passenger) which the vehicle is permitted to carry	50/-

Explanation— In items IV and V above, the seating capacity is to be determined exclusive of the driver's seat.

VI.

Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule:

(a) Upto 750 kgs. weight unladen	550.00
(b) Over 750 kgs. upto 900 kgs. weight unladen	600.00
(c) Over 900 kgs. upto 1200 kgs. weight unladen	700.00
(d) Over 1200 kgs. weight unladen upto 2500 kgs.	800.00
	900.00

VII.	(e) Over 2500 kgs. upto 5000 kgs. weight unladen	
	(f) Every 1000 kgs. or part thereof excess of 5000 kgs.	150.00
	Additional tax payable in respect of motor vehicles used for drawing trailers.	
	(a) For each trailer when it is used for the carriage of goods	At the rates specified in Clause II 13/98 in respect of motor vehicles used for carriage of goods or material.
	(b) For each trailer when used for the carriage of passengers	At the rates specified in Clause V in respect of motor vehicles plying for hire and used for the carriage of passengers.
B.	Motor vehicles other than those fitted with pneumatic tyres	The rates shown in Clause A plus 50 per centum
C.	Dealers in, or manufacturers of motor vehicles:	
	(a) General licence in respect of each vehicle	200/-

Part 'B' Schedule of Taxation (Section 3)

Item No.	Class of Vehicles	Motor cycles/ Motor Scooters/ Auto-Rickshaws	Tricycles For every 25 kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 750 kgs. weight unladen	Motor vehicles over 750 kgs. upto 900 kgs. weight unladen	Motor vehicles over 900 kgs. upto 1200 kgs. weight unladen	Motor vehicles over 1200 kgs. upto 2500 kgs.	Motor vehicles over 2500 kgs.
1	2	3	4	5	6	7	8	9	10
(A.)	If the vehicle is already registered prior	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

	to 1-4-1997 and its age from the month of registration is—								
1.	Not more than 2 years	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	7000.00
2.	More than 2 years but not more than 3 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	7300.00
3.	More than 3 years but not more than 4 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	7000.00
4.	More than 4 years but not more than 5 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	6700.00
5.	More than 5 years but not more than 6 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	6400.00
6.	More than 6 years but not more than 7 years	90.00	960.00	65.00	6612.00	3420.00	3500.00	5320.00	6000.00
7.	More than 7 years but not more than 8 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	5700.00
8.	More than 8 years but not more than 9 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	5400.00
9.	More than 9 years but not more than 10 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	5100.00
10.		70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	4800.00

	More than 10 years but not more than 11 years									
11.	More than 11 years but not more than 12 years	60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4	
12.	More than 12 years but not more than 13 years	50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4	
13.	More than 13 years but not more than 14 years	40.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3	
14.	More than 14 years but not more than 15 years	30.00	240.00	25.00	3480.00	1800.00	2000.00	2800.00	3	
15.	More than 15 year s but not more than 16 years	-	-	-	3045.00	1575.00	1750.00	2450.00	2	
16.	More than 16 years but not more than 17 years	-	-	-	2610.00	1350.00	1500.00	2100.00	2	
17.	More than 17 year s but not more than 18 year s	-	-	-	2175.00	1125.00	1250.00	1750.00	2	
18.	More than 18 years but not more	-	-	-	1740.00	900.00	1000.00	1400.00	1	

		than 19 years								
		More than 19 years but not more than 20 years								
19.		-	-	-	1305.00	675.00	750.00	1050.00	12	
20.		-	-	-	870.00	450.00	500.00	700.00	8	
Part 'C' Scale of Refund(Section 9)										
Sr. No	Scale of Refund	Motor cycles/Motor Rickshaws	Tricycles for every 25 kgs. weight or partthereof	Private vehicles with searing capacity of above 7upto 18 seats	Motor vehicles upto 750 kgs. weight unladen	Motor vehicles over 750 kgs. upto 1200 kgs weightunladen upto 2500 kgs.	Motor vehicles over 1200 kgs weight unladen upto 2500 kgs.	Motor vehicles over 2500 kgs weight unladen upto 2500 kgs.	Motor vehicles over 2500 kgs weight unladen upto 2500 kgs.	Motor vehicles over 2500 kgs weight unladen upto 2500 kgs.
	upto half horse power	more than half horse power								
1	2	2	4	5	6	7	8	9	10	
If, after registration, cancellation ofregistration or removal of vehicles to any other State or UnionTerritory on account of transfer of ownership or change ofaddress of vehicles takes place.										
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	Within a year	115.00	1410.00	90.00	8352.00	4320.00	4800.00	6720.00	76	

2.	After 1 year but within 2 years	110.00	1320.00	85.00	8004.00	4140.00	4600.00	6440.00	73
3.	After 2 years but within 3 years	105.00	1230.00	80.00	7656.00	3960.00	4400.00	6160.00	70
4.	After 3 years but within 4 years	100.00	1140.00	75.00	7308.00	3780.00	4200.00	5880.00	67
5.	After 4 years but within 5 years	95.00	1050.00	70.00	6960.00	3600.00	4000.00	5600.00	64
6.	After 5 years but within 6 years	90.00	960.00	65.00	6612.00	3420.00	3800.00	5320.00	60
7.	After 6 years but within 7 years	85.00	870.00	60.00	6264.00	3240.00	3600.00	5040.00	57
8.	After 7 years but within 8 years	80.00	780.00	55.00	5916.00	3060.00	3400.00	4760.00	54
9.	After 8 years but within 9 years	75.00	690.00	50.00	5568.00	2880.00	3200.00	4480.00	51
10.	After 9 years but	70.00	600.00	45.00	5220.00	2700.00	3000.00	4200.00	48

	within 10 years							
	After 10 years							
11.	but 60.00	510.00	40.00	4785.00	2475.00	2750.00	3850.00	4
	within 11 years							
	After 11 years							
12.	but 50.00	420.00	35.00	4350.00	2250.00	2500.00	3500.00	4
	within 12 years							
	After 12 years							
13.	but 10.00	330.00	30.00	3915.00	2025.00	2250.00	3150.00	3
	within 13 years							
	After 13 years							
14.	but 30.00	240.00	25.00	3480.00	1800.00	2025.00	2800.00	3
	within 14 years							
	After 14 years							
15.	but Nil	150.00	Nil	3045.00	1575.00	1750.00	2450.00	2
	within 15 years							
	After 15 years							
16.	but -	-	-	2610.00	1350.00	1500.00	2100.00	2
	within 16 years							
	After 16 years							
17.	but -	-	-	2175.00	1125.00	1250.00	1750.00	2
	within 17 years							
18.	After 17 -	-	-	1740.00	900.00	1000.00	1400.00	16
	years but within 18							

	years										
	After 18										
	years										
19.	but	-	-	-	1305.00	675.00	750.00		1050.00	12	
	within										
	19 years										
	After 19										
	years										
20.	but	-	-	-	870.00	450.00	500.00		700.00	80	
	within										
	20										
	years										

Part 'D' Scale of Refund(Section 9)

Sr. No	Scale of Refund	Motor cycles/ Motor Scooters	Tricycles for every 25 kgs. weight or part thereof	Private vehicles with seating capacity of above 7 upto 18 seats	Motor vehicles upto 850 kgs. weight unladen	Motor vehicles over 850 kgs. upto 1200 kgs.weight unladen	Motor vehicles over 1200 kgs. upto 2500 kgs.weight unladen	Motor vehicles over 2500 kgs. upto 5000 kgs. weight unladen	Every 1000 kgs. or part thereof in excess of 5000kgs.	
1	upto half horse power	more than half horse power								11
If, after registration, cancellation of registration or removal of vehicles to any other State or Union Territory on account of transfer of ownership or change of address of vehicles	Rs.	Rs.	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	

takes place.

1.	Within a year	105.00	719.00	84.00	5734.00	2787.00	2986.00	3584.00	4380.00	796
2.	After 1 year but within 2 years	101.00	698.00	81.00	5644.00	2744.00	2940.00	3528.00	4312.00	784
3.	After 2 years but within 3 years	97.00	675.00	78.00	5545.00	2696.00	2888.00	3466.00	4236.00	770
4.	After 3 years but within 4 years	93.00	649.00	74.00	5435.00	2642.00	2830.00	3397.00	4152.00	755
5.	After 4 years but within 5 years	88.00	621.00	71.00	5313.00	2583.00	2767.00	3321.00	4059.00	738
6.	After 5 years but within 6 years	83.00	589.00	66.00	5177.00	2517.00	2697.00	3236.00	3955.00	719
7.	After 6 years but within 7 years	77.00	554.00	62.00	5027.00	2444.00	2618.00	3142.00	3840.00	698
8.	After 7 years but within 8 years	71.00	515.00	57.00	4860.00	2362.00	2531.00	3038.00	3712.00	675
9.	After 8 years but within	63.00	471.00	51.00	4675.00	2272.00	2435.00	2922.00	3571.00	649

	9 years									
	After 9									
	years									
	but									
10.	within	55.00	423.00	45.00	4469.00	2172.00	2327.00	2793.00	3414.00	621.
	10									
	years									
	After 10									
	years									
11.	but	47.00	370.00	37.00	4240.00	2061.00	2208.00	2650.00	3239.00	589
	within									
	11 years									
	After 11									
	years									
12.	but	37.00	310.00	29.00	3987.00	1938.00	2076.00	2492.00	3045.00	554.
	within									
	12 years									
	After 12									
	years									
13.	but	26.00	244.00	21.00	3705.00	1801.00	1930.00	2316.00	2830.00	515.
	within									
	13 years									
	After 13									
	years									
14.	but	14.00	171.00	11.00	3393.00	1649.00	1767.00	2121.00	2592.00	471.
	within									
	14 years									
	After 14									
	years									
15.	but	Nil	90.00	Nil	3046.00	1481.00	1586.00	1904.00	2327.00	423
	within									
	15 years									
	After 15									
	years									
16.	but		-	-	2661.00	1294.00	1386.00	1663.00	2033.00	370
	within									
	16 years									
	After 16									
	years									
17.	but	-	-	-	2234.00	1086.00	1163.00	1396.00	1706.00	310.
	within									
	17 years									

18.	After 17 years but within 18 years	-	-	-	1759.00	855.00	916.00	1100.00	1344.00	244.00
19.	After 18 years but within 19 years	-	-	-	1233.00	599.00	642.00	771.00	942.00	171.00
20.	After 19 years but within 20 years	-	-	-	649.00	315.00	338.00	405.00	495.00	90.00

Part 'E' Scale of refund(Section 9)

Sr. No.	Scale of Refund	Motor cycles/ Motor Scooters	Tricycles for every 25 kgs. weight or partthereof	Private vehicles with seating capacity of above 7upto 18 seats	Motor vehicles upto 850 kgs weight unladen	Motor vehicles over 850 kgs. upto 1200 kgs.weight unladen	Motor vehicles over 1200 kgs. upto 2500 kgsweight upto5000kgs unladen	Motor vehicles over 2500 kgs. weight unladen	Every 1000 kgs or part thereof in excess of 5000kgs	
1	upto half horse power	more than half horse power								
If after registration, cancellation of registrationor removal of vehicles to any other State or Union	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs	11

Territory
on account of
transfer of
ownership
or change of
address of
vehicle takes
place.

1.	Within a year	105.00	647.00	84.00	5734.00	2389.00	2787.00	3384.00	3982.00	796.
2.	After 1 year but within 2 years	101.00	628.00	81.00	5644.00	2352.00	2744.00	3332.00	3920.00	784.
3.	After 2 years but within 3 years	97.00	607.00	78.00	5545.00	2310.00	2696.00	3273.00	3851.00	770.
4.	After 3 years but within 4 years	93.00	584.00	74.00	5435.00	2265.00	2642.00	3208.00	3774.00	755.
5.	After 4 years but within 5 years	88.00	559.00	71.00	5313.00	2214.00	2583.00	3136.00	3690.00	738.
6.	After 5 years but within 6 years	83.00	530.00	66.00	5177.00	2157.00	2517.00	3056.00	3595.00	719.
7.	After 6 years but within 7 years	77.00	498.00	62.00	5027.00	2095.00	2444.00	2967.00	3491.00	698.
8.	After 7 years but within	71.00	463.00	57.00	4860.00	2025.00	2362.00	2869.00	3375.00	675.

	8 years									
	After 8									
	years									
9.	but	63.00	424.00	51.00	4675.00	1948.00	2272.00	2759.00	3246.00	649.
	within 9									
	years									
	After 9									
	years									
10.	but	55.00	381.00	45.00	4469.00	1862.00	2172.00	2638.00	3103.00	621.
	within									
	10 years									
	After 10									
	years									
11.	but	47.00	333.00	37.00	4240.00	1767.00	2061.00	2503.00	2945.00	589.
	within									
	11 years									
	After 11									
	years									
12.	but	37.00	279.00	29.00	3987.00	1661.00	1938.00	2353.00	2769.00	554.
	within									
	12 years									
	After 12									
	years									
13.	but	26.00	220.00	21.00	3705.00	1544.00	1801.00	2187.00	2573.00	515.
	within									
	13 years									
	After 13									
	years									
14.	but	14.00	154.00	11.00	3393.00	1414.00	1649.00	2003.00	2356.00	471.
	within									
	14 years									
	After 14									
	years									
15.	but	Nil	81.00	Nil	3046.00	1269.00	1481.00	1798.00	2115.00	423.
	within									
	15 years									
	After 15									
	years									
16.	but	-	-	-	2661.00	1109.00	1294.00	1571.00	1848.00	370.
	within									
	16 years									
17.	After 16	-	-	-	2234.00	931.00	1086.00	1319.00	1551.00	310.

	years										
	but										
	within										
	17 years										
	After 17										
	years										
18.	but	-	-	-	1759.00	733.00	855.00	1039.00	1222.00	244.	
	within										
	18 years										
	After 18										
	years										
19.	but	-	-	-	1233.00	514.00	599.00	728.00	856.00	171.0	
	within										
	19 years										
	After 19										
	years										
20.	but	-	-	-	649.00	270.00	315.00	383.00	450.00	90.0	
	within										
	20										
	years										

Part 'F' Scale of Refund(Section 9)

Sr No.	Scale of Refund	Motor cycles/ Motor Scooters	Tricycles for every 25 kgs. weight or partthereof	Private vehicles with seating capacity of above 7upto 18 seats	Motor vehicles upto 850 kgs. weight unladen	Motor vehicles over 850 kgs upto 1200 kgs. Weightunladen	Motor vehicles over 1200 kgs upto 2500 weightunladen	Meter vehicles over 2500 kgs. weight unladen upto 5000 kgs.	
	upto half horse power	more than half horse power							
1	2	3	4	5	6	7	8	9	10
If, after registration, cancellation of registration or removal of vehicles to any other	Rs.	Rs	Rs.	Rs	Rs.	Rs	Rs.	Ks	

State or
Union Territory
on account
of transfer of
ownership
or change
of address of
vehicles
takes place.

1.	Within a year	105.00	419.00	84.00	4704.00	1568.00	1960.00	2744.00	3
2.	After 1 year but within 2 years	101.00	405.00	81.00	4621.00	1540.00	1925.00	2696.00	3
3.	After 2 years but within 3 years	97.00	390.00	78.00	4529.00	1510.00	1887.00	2642.00	3
4.	After 3 years but within years	93.00	372.00	74.00	4428.00	1476.00	1845.00	2583.00	2
5.	After 4 years but within 5 years	88.00	353.00	71.00	4315.00	1438.00	1798.00	2517.00	2
6.	After 5 years but within 6 years	83.00	332.00	66.00	4189.00	1396.00	1745.00	2444.00	2
7.	After 6 years but within 7 years	77.00	309.00	62.00	4050.00	1350.00	1687.00	2362.00	2
8.	After 7 years	71.00	283.00	57.00	3895.00	1298.00	1623.00	2272.00	2

	but within 8 years							
9.	After 8 years but within 9 years	63.00	254.00	51.00	3724.00	1241.00	1552.00	2172.00
	After 9 years but within 10 years							
10.	After 10 years but within 11 years	55.00	223.00	45.00	3534.00	1178.00	1472.00	2061.00
	After 11 years but within 12 years							
11.	After 12 years but within 13 years	47.00	186.00	37.00	3322.00	1107.00	1384.00	1938.00
	After 13 years but within 14 years							
12.	After 14 years but within 15 years	37.00	147.00	29.00	3088.00	1029.00	1287.00	1801.00
	After 15 years but within 16 years							
13.	After 16 years but within 17 years	26.00	103.00	21.00	2827.00	942.00	1178.00	1649.00
	After 17 years but within 18 years							
14.	After 18 years but within 19 years	14.00	54.00	11.00	2538.00	846.00	1058.00	1481.00
	After 19 years but within 20 years							
15.	After 20 years but within 21 years	Nil	Nil	Nil	2218.00	739.00	924.00	1294.00
	After 21 years but within 22 years							
16.	After 22 years but within 23 years	-	-	-	1861.00	620.00	776.00	1085.00
	After 23 years but within 24 years							

	16 years								
	After 16								
	years								
17.	but -	-	-	1466.00	489.00	611.00	855.00	9	
	within								
	17 years								
	After 17								
	years								
18.	but -	-	-	1028.00	343.00	428.00	599.00	6	
	within								
	18								
	years								
	After 18								
	years								
19.	but -	-	-	541.00	180.00	225.00	315.00	3	
	within								
	19 years								
	After 19								
	years								
20.	but -	-	-	-	-	-	-	-	
	within								
	20								
	years								