

# The Maharashtra Motor Vehicles Tax Act, 1958

MAHARASHTRA

India

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### Act 65 of 1958

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The Maharashtra Motor Vehicles Tax Act, 1958(Maharashtra Act No. 65 of 1958)For Statement of Objects and Reason, see Bombay Government Gazette, 1958, Part V Extraordinary page 151.[Received the assent of the President on the 23rd day of August 1958; assent first published in the Bombay Government Gazette, Part IV, on the 29th day of August 1958]An Act to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay and to provide for certain other matters.Whereas it is expedient to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay, and to provide for certain other matters; It is hereby enacted in the Ninth Year of the Republic of India as follows:-

### 1. Short title, extent and commencement.

(1)This Act may be called [the Maharashtra Motor Vehicles Tax Act] [This Short title was substituted for the Short title 'the Bombay Motor Vehicles Tax Act, 1958' by Maharashtra 24 of 2012, Schedule entry No. 68, (w.r.e.f. 1-5-1960).](2)It extends to the whole of the [State of Maharashtra] [These words were substituted for the words 'State of Bombay' by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.](3)It shall be deemed to have come into force on the 1st day of April 1958.

### 2. Definitions.

- In this Act, unless the context otherwise requires-(A1)[ "air conditioned motor vehicle" means a public service vehicle constructed or adapted for use for the carriage of passengers and fitted with air conditioning unit] [Clause (A1) was inserted by Maharashtra 9 of 1989, Section 2(a).];(1)"certificate of taxation" means a certificate, issued under section 5, indicating therein the rate at which the tax is leviable, and the periods for which the tax has been paid;(1A)[ cost of vehicle in relation to, - (a) a vehicle manufactured in India means, cost as per the final cost mentioned in the purchase invoice of the vehicle issued either by the manufacturer or the dealer of the vehicle which shall include the basic manufacturing cost, Central Goods and Services Tax levied

under the Central Goods and Services Tax Act, 2017, (12 of 2017) Integrated Goods and Services Tax under the Integrated Goods and Services Tax Act, 2017, (13 of 2017) Cess under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017) and Goods and Services Tax under the Maharashtra Goods and Services Tax Act, 2017 and if the vehicle has been sold in the State of Maharashtra from any other State or Union Territory shall include the Goods and Services Tax paid in such State or Union Territory, and [Substituted by Maharashtra Act No. 42 of 2017, dated 29.5.2017.](b)a vehicle imported into India irrespective of its place of manufacture means cost as per the landed value of the vehicle consisting of the assessable value under the Customs Act, 1962 and the customs duty paid thereupon, including additional duty paid if any, as endorsed in the Bill of Entry by the Customs Department, and Integrated Goods and Services Tax under the Integrated Goods and Services Tax Act, 2017, and Cess under the Goods and Services Tax (Compensation to States) Act, 2017, if any.Explanation. (1) The discount given by the manufacturer or the dealer, if any, shall be added in the final cost as mentioned in the purchase invoice.(2)The vehicles sold prior to the date of commencement of the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Goods and Services Tax (Compensation to States) Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 and produced for registration after such date shall be taxed as per the provisions which were in force prior to the Maharashtra Goods and Services Tax related laws (Amendments, Validation and Savings) Act, 2017.](a)a vehicle manufactured in India means cost as per the purchase invoice of the vehicle issued either by the manufacturer or the dealer of the vehicle and shall include the basic manufacturing cost, excise duty and the sales tax payable in the State of Maharashtra; and(b)a vehicle imported into India irrespective of its place of manufacture means cost as per the landed value of the vehicle consisting of the assessable value under the Customs Act, 1962 and the customs duty paid thereupon, including additional duty paid, if any, as endorsed in the bill of Entry by the Customs Department;](2)"fleet owner" means a person who is the registered owner of a fleet of one hundred or more transport vehicles used or kept for use in the State;(2A1) [ "goods carriage" means any motor vehicle constructed or adapted for use solely for the carriage of goods. or any motor vehicle not so constructed or adapted when used for the carriage of goods;] [Clause (2A1) was inserted by Maharashtra 25 of 1990, Section 2.](2A)[ "interest" means interest payable under section 8A;] [Clause (2A) was inserted by Maharashtra 22 of 1979, Section 2(a).](2B)[ "motor vehicles" means a motor vehicle as defined in the [Motor Vehicles Act, 1988] [Clause (2A) was re-numbered as clause (2B) by Maharashtra 22 of 1979.], whether using motor spirit or using fuel other than motor spirit;](3)"prescribed" means prescribed by rules made under this Act;(3A)[\* \* \* \* \*] [Clauses (3A) and (3B) were deleted by Maharashtra 25 of 1990, Section 2.](3B)[\* \* \* \* \*] [Clauses (3A) and (3B) were deleted by Maharashtra 25 of 1990, Section 2.](4)[ "quarter" means a period of three months, commencing on the 1st day of the month in which a motor vehicle is registered, or a new registration mark is assigned to it under the [Motor Vehicles Act, 1988] [This clause was substituted by Maharashtra 37 of 1972, Section 2(a).]; and successive period of three months thereafter; and the term "quarterly" shall be construed accordingly;](5)"registered owner" means the person in whose name a motor vehicle is registered under the [Motor Vehicles Act, 1988] [These words and figures were substituted for the words and figures 'Motor Vehicle Act, 1939' by Maharashtra 16 of 1995, Section 4.];(5A)[ "Schedule" means a Schedule appended to this Act;] [Clause (5A) was inserted by Maharashtra 14 of 1987, Section 2(a)](6)[ "tax" means a tax including any [\* \* \*] [Clause (6) was substituted by Maharashtra 22 of 1979, Section 2(c).] [, additional or one time tax] [These words were substituted for the words 'or

additional tax' by Maharashtra 14 of 1987, Section 2(b).] [or environment tax] [There words were inserted by Maharashtra 30 of 2010, Section 2, (w.e.f. 15-10-2010).] imposed by or under this Act.];(7)"Taxation Authority" or "Authority" means such officer or authority as the State Government may, by notification in the Official Gazette, appoint to be the Taxation Authority for the whole State or for any area or areas for the purposes of this Act, and the State Government may appoint more than one officer or authority as Taxation Authority for the whole State or for any area;(7A)[ "Tax Collection Centre" means a Centre established by the State Government for the purpose of assessment, levy and collection of tax;] [Clause (7A) was inserted and original clause (7A) was renumbered as clause (7B)' by Maharashtra 2 of 1993, Section 2(c).](7B)[ "tourist vehicle" means a tourist vehicle as defined in the [Motor Vehicles Act, 1988;] [This clause was inserted by Maharashtra 9 of 1989, Section 2(b).]](8)[ "Transport Commissioner" means an officer appointed as such by the State Government;] [Clause (8) was inserted by Maharashtra 22 of 1979, Section 2(d).](9)[ "year" in relation to a fleet-owner means the financial year; and in any other case, means a period of twelve months commencing on the 1st day of the month in which a motor vehicle is registered or a new registration mark is assigned to it under the [Motor Vehicles Act, 1988;] [This clause was substituted for the original by Maharashtra 37 of 1972, Section 2(c).]](10)other words and expressions used, but not defined, in this Act shall have the meanings respectively assigned to them in the [Motor Vehicles Act, 1988;] [These words and figures were substituted for the words and figures 'Motor Vehicle Act, 1939' by Maharashtra 16 of 1995, Section 4.]

### 3. Levy of tax.

(1)Subject to the other provisions of this Act, on and from the 1st day of April 1958, there shall be levied and collected on all motor vehicles used or kept for use in the State, a tax at the rates fixed by the State Government, by notification in the Official Gazette, but not exceeding the maximum rates specified in the First Schedule:Provided that [(a)] [These brackets and letter were deemed always to have been inserted by Maharashtra 28 of 1978, Section 3(a)(i).] in the case of motor vehicles kept by a dealer in, or manufacturer of such vehicles, for the purposes of trade, there shall be levied and collected such tax on those motor vehicles only which are permitted to be used on the roads in the manner prescribed by rules made under the [Motor Vehicles Act, 1939] [See now the Motor Vehicles Act, 1988 (59 of 1988).]; [\* \*] [The portion beginning with the word, bracket and letter, 'and (b)' and ending the words 'Official Gazette' was deleted by Maharashtra 25 of 1990, Section 3(a).][Provided further that on and from the [commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1985] [Second proviso was added by Maharashtra 14 of 1974, Section 2.] there shall be levied and collected-(a)on a private service vehicle used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a university or an educational institution) a tax at the rate fixed by the State Government under this section in respect of a vehicle of the same carrying capacity falling under [sub-clause IV-A] [These words letter and figures were substituted for the words and figures 'sub-clause IV' by Maharashtra 9 of 1989 Section 3.] of clause A [\* \* \* \*] [The words and figure 'of part I' were deemed always to have been deleted by Maharashtra 28 of 1978; Section 3(a)(iii).] of the First Schedule; and(b)on a motor vehicle referred to in [sub-clause VII] [These words and figures were substituted for the words and figures 'sub-clauses I and VII' by Maharashtra 14 of 1987, Section 3(a).] of clause A [\* \* \* \*] [The words and figure 'of part I' were deemed always to have been deleted by Maharashtra 28 of 1978; Section 3(a)(iii).] of the First

Schedule (other than a private service vehicle) used or kept for use in the State by a person (not being an individual, a local authority, a public trust, a university or an educational institution) a tax [at thrice the rate] [These words were substituted for the words 'at twice the rates' by Maharashtra 20 of 1985, section 2(a)(ii)(B).] fixed by the State Government under this section in respect of such motor vehicle. Explanation. - For the purposes of this section-(i)"educational institution" means an institution recognised as such by a local authority or by Government or any officer of Government duly authorised in this behalf;(ii)"private service vehicle" means any omnibus constructed or adapted to carry more than nine persons excluding the driver and ordinarily used by or on behalf of the owner of such vehicle for the purposes of carrying persons for or in connection with his trade or business, or otherwise than for hire or reward; but does not include a motor vehicle used solely for police purposes or such other public purposes as the State Government may from time to time by order specify;(iii)"public trust" means a public trust registered under the Bombay Public Trusts Act, 1950; and(iv)"university" means a university established or constituted by or under any law for the time being in force.](1A)[\* \* \* \*] [Sub-section (1A) was deleted by Maharashtra 2 of 1988, Section 3(a).](1B)[\* \* \* \*] [Sub-section (1B) was deleted by Maharashtra 25 of 1990. Section 3(b).](1C)[ (a) Subject to the provisions of his Act, There shall be levied and collected on all motor cycles and tricycles used or kept for use in the State, a one time tax [for the lifetime of such motor cycle and tricycles] [Sub-section (1C) was inserted by Maharashtra 14 of 1987, Section 3(b).]-(i)if registered after the date on which the provisions of this sub-section take effect (hereinafter in this sub-section referred to as "the said date"), at the rates specified in Part I of the [Second Schedule] [These words were substituted for the words 'Third Schedule' by Maharashtra 2 of 1998, Section 3(b)(i)(A).] [\* \* \* \*] [The words 'and the tax so levied and collected shall be for the lifetime of such motor cycles and tricycles' shall be deemed to have been deleted with effect from the 26th day of March 1987 by Maharashtra 33 of 1987, Section 1(a)(ii).](ii)if already registered before the said date and on which tax is already paid under sub-section (1), at the rates specified in Part II of the [Second Schedule] [These words were substituted for the words 'Third Schedule' by Maharashtra 2 of 1998, Section 3(b)(i)(A).];(iii)[ if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same after the said date, then having regard to the month of the first registration in the other State, at the rate specified in Part II of the Second Schedule;] [Sub-clause (iii) was substituted by Maharashtra 2 of 1998 Section 3(b)(i)(B).](b)[\* \* \* \* \*] [Clause (B) was deleted by Maharashtra 9 of 1997, Section 16(a)(i).](c)[ Notwithstanding anything contained in clause (a), there shall be levied and collected the one time tax specified in Part I or Part II of the Second Schedule on a motor cycle or tri-cycle used or kept for use in the State by a person not being an individual, a local authority, a public trust, a university or an educational institution, at thrice the rate.] [Clause (C) was substituted by Maharashtra 2 of 1998, Section 3(b)(ii).][Provided that the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 lakhs.] [Inserted by Act No. 50 of 2017, dated 19.8.2017]Explanation. - For the purposes of this sub-section, the expression "motor cycle and tricycle" includes motor scooter, moped and cycle with attachment for propelling the same by mechanical power.](1D)[ (a) Subject to the provisions of this Act, there shall be levied and collected on all motor cars [and omni buses] [Sub-section (1D) was inserted by Maharashtra 16 of 1995, Section 5.] used or kept for use in the State, a one income tax for the lifetime of [such vehicle] [These words were substituted for the words 'such motor cars' by Maharashtra 2 of 1998, Section 3(c)(i)(A).]:-(i)[ if registered after the date of commencement of the Bombay Motor Vehicles Tax

(Amendment) Act, 1997, at the rates specified in Part 1 of the Third Schedule;] [Sub-clause (i) was substituted by Maharashtra 2 of 1998, Section 3(c)(i)(B).](ii)if already registered before the said date and on which tax is already paid under sub-section (1), at the rates specified in [Part II of the Third Schedule] [These words and figures were substituted for the words and figures 'Part III of the Fifth Schedule' by Maharashtra 2 of 1998, Section 3(c)(i)(C).];(iii)[ if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same, after the said date then having regard to the month of first registration in the other State, at the rate specified in Part II of the Third Schedule.] [Sub-clause (iii) was substituted by Maharashtra 2 of 1998, Section 3(c)(i)(D).][Provided further that, the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 lakhs.] [Inserted by Maharashtra Act No. 50 of 2017, dated 19.8.2017.][\* \* \*] [The proviso was deleted by Maharashtra 9 of 1997, Section 16(b)(ii).][\* \* \*] [Clause (b) was deleted by Maharashtra 2 of 1998, Section 3(c)(ii).](c)[ ] [Clause (c) was substituted by Maharashtra 2 of 1998, Section 3(c)(iii).] Notwithstanding anything contained in clause (a), there shall be levied and collected the one time tax specified in Part I or Part II of the Third Schedule on a motor car or omni bus-(i)manufactured in India or imported into India and used or kept for use in the State by a person, not being an individual, a local authority, a public trust, a university or an educational institution, [at twice the rate] [These words were substituted for the words 'at thrice the rate' by Maharashtra 44 of 2006 Section 2.];(ii)imported into India and used or kept for use in the State by a person, being an individual, a local authority, a public trust, a university or an educational institution, [at twice the rate.] [These words were substituted for the words 'at thrice the rate' by Maharashtra 44 of 2006 Section 2.](d)[\* \* \*] [Clause (d) was deleted by Maharashtra 2 of 1998, Section 3(c)(iv).][Provided further that the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 lakhs] [Inserted by Act No. 50 of 2017, dated 19.8.2017][Explanation. - The expression "omni bus" used in this sub-section means an omni bus other than the transport vehicle, the seating capacity of which does not exceed twelve.] [This Explanation was added by Maharashtra 9 of 1997, Section 16(b)(v).]](1E)[ Subject to the provisions of this Act, there shall be levied and collected on all goods carriages a one time tax for the lifetime of such goods carriages-(i)if registered after the date on which the provisions of this sub-section take effect (hereinafter in this sub-section referred to as "the said date"), at the rates specified in Part I of the Second Schedule;(ii)if already registered before the said date and on which tax is already paid under sub-section (1), at the rates specified in Part II of the Second Schedule;(iii)if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same after the said date, then having regard to the month of first registration in the other State, at the rate specified in Part II of the Second Schedule:[Provided that, the tax in respect of the motor vehicles referred to above, except in respect of the light motor vehicle used for carriage of goods, may be collected and paid at the option of the registered owners in accordance with the provisions of sub-section (1).] [Sub-section (1E) was inserted by Maharashtra 2 of 1998, Section 3(d).]](1F)[ Subject to the provisions of this Act, there shall be levied and collected on all motor vehicles (including tricycles) plying for hire or reward, fitted with fare meters and used or kept for use in the State for the carriage of not more than six passengers, a one time tax for the life time of such vehicles,-(i)if registered after the date of commencement of the Maharashtra Tax Laws (Levy and Amendment) Act, 2010 (hereinafter, in this sub-section, referred to as "the said date") at the rates specified in Part I of the Second Schedule;(ii)if already registered before the said date and on which

tax is already paid under sub-section (1), at the rates specified in Part II of the Second Schedule;(iii)if first registered in any other State and thereafter on transfer thereof in the State of Maharashtra, a new registration mark is assigned to the same after the said date, then having regard to the month of the first registration in the other State, at the rates specified in Part II of the Second Schedule.](2)[ For the purposes of this Act, a registered owner or any person having possession or control of a motor vehicle shall be deemed to use or keep such vehicle for use in the State, unless he intimates in writing in advance to the Taxation Authority in the prescribed manner that the vehicle will not be used or kept for use in the State during any period specified in the limitation, and the Taxation Authority has in the prescribed manner, certified that such motor vehicle was not used or kept for use in the State during the period specified in the certificate:Provided that, where a vehicle is rendered incapable of being used or kept for use on account of any accident, mechanical defect or any other sufficient cause, which makes it impossible to give an advance intimation as aforesaid, then such intimation may be given in the prescribed manner within a period of seven days from the date of occurrence of such accident, or such other cause] [Sub-section (2) was substituted by Maharashtra 37 of 1972, Section 3(2).]:[Provided further that, where the intimation is received by the Taxation Authority after the commencement of the period of non-user or after the expiry of the period specified in the preceding proviso, as the case may be, and the whole of the period specified, in the intimation has not expired prior to the date of receipt of the intimation, the Taxation Authority may recover, in full, the tax payable for the period upto the date of receipt of the intimation and certify in the prescribed manner that the motor vehicle was not used or kept for use in the State during the remaining part of the period specified in the intimation.] [This proviso was added by Maharashtra 22 of 1979, Section 3(b).](3)[ Notwithstanding anything contained in sub-section (2), even if no intimation has been given under the sub-section, the Transport Commissioner may, where he is satisfied that a motor vehicle was not used or kept for use in the State during any period for reasons to be recorded in writing, certify that such motor vehicle was not used or kept for use in the State during the period specified in the certificate.] [Sub-section (3) shall be deemed to have been inserted with effect from the 1st April 1973 by Maharashtra 22 of 1979, Section 3(c).][\* \* \*] [Sub-section (4) was deleted by Maharashtra 33 of 1987, Section 2(2).]

### **3A. [ Levy of environment tax. [Section 3A was inserted by Maharashtra 30 of 2010, Section 3, (w.e.f. 15-10-2010).]**

(1)There shall be levied and collected a lump sum tax called the environment ax in addition to the tax levied under this Act on the motor vehicles used or kept for use in the State as specified in column (2) of the Fifth Schedule at the rates specified in column (3) thereof:Provided that, where the transport motor vehicle running on the Compressed Natural Gas or Liquefied Petroleum Gas or the non-transport motor vehicle has completed more than 15 years from the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010, such vehicle shall be deemed to have completed 15 years for the purpose of levy of the environment tax, as specified in the Fifth Schedule:Provided further that, where the specified transport vehicle, whether running on or not running on the Compressed Natural Gas or Liquefied Petroleum Gas has completed more than 8 years from the date of first registration of such vehicle, on or before the date of commencement of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2010, such vehicle shall be deemed to have completed 8 years for the purposes of

levy of the environment tax, as specified in the Fifth Schedule.(2)The provisions of this Act and the Rules made thereunder excluding those relating to refund of tax, shall mutatis mutandis apply in relation to the levy, assessment and collection of the environment tax payable under sub-section (1).] [Sub-section (1F) was inserted by Maharashtra 12 of 2010, Section 2 (w.e.f. 29.4.2010).]

#### 4. Payment of tax.

(1)The tax leviable under [ [sub-section (1) of section 3] [These words, brackets, figures and letters were substituted for the word and figure 'section 3' by Maharashtra 14 of 1987, Section 4(a)(i).] shall be paid in advance by every registered owner, or any person having possession or control, of a motor vehicle,]- (i)annually [at the rates provided by [sub-section (1) of section 3] [These words figures were substituted for the words and figure 'at the rates fixed by the State Government under section 3' by Maharashtra 17 of 1975. Schedule] (hereinafter referred to as "the annual rate"),] or(ii)[ for each quarter, at one-fourth of the annual rate referred to in clause (i), plus ten per centum thereof rounded off in the manner provided in [sub-section (3)] [Clauses (ii) and (iii) were substituted for clause (ii) by Maharashtra 37 of 1972. Section 4(1).] (the sum so arrived at is hereinafter referred to as "the quarterly rate"), or(iii)for more than one quarter, at multiples of the quarterly rate;](iv)[ for any period less than a quarter expiring on the last day of the quarter, - [Clause (iv) was substituted by Maharashtra 22 of 1979, Section 4.](a)at the rate of one-twelfth of the annual rate of tax plus 20 per cent, thereof where the period does not exceed one calendar month;(b)at the rate of two-twelfth of the annual rate of tax plus 15 per cent, thereof, where the period exceeds one calendar month but does not exceed two calendar months; and(c)at the quarterly rate, where the period exceeds two calendar months;][\* \* \*] [This proviso was deleted by Maharashtra 14 of 1987, Section 4(a)(ii).](1A)[\* \* \*] [Sub-section (1A) was deleted by Maharashtra 2 of 1998, Section 4(b).](2)[ The one time tax payable under sub-sections [(1C), (1D), (1E) or (1F)] [This sub-section was substituted for sub-sections (1B) and (1C) by Maharashtra 2 of 1998, Section 4(c).], as the case may be, of section 3 shall be paid, in case of motor vehicles referred to, -(a)in sub-clause (i) of clause (a) of each of the sub-sections [(1C), (1D), (1E) or (1F)] [These brackets, figures, letters and words were substituted for the brackets figures, letters and words '(1C), (1D), or (1E)' by Maharashtra 12 of 2010, Section 3.], at the time of registration.(b)in sub-clause (ii) of clause (a) of each of the sub-section [(1C), (1D), (1E) or (1F)] [These brackets, figures, letters and words were substituted for the brackets figures, letters and words '(1C), (1D), or (1E)' by Maharashtra 12 of 2010, Section 3.], within one month from the date of expiry of the period for which the tax is paid under sub-section (1) of section 3; and(c)in sub-section (iii) of clause (a) of each of the sub-section [(1C), (1D), (1E) or (1F)] [These brackets, figures, letters and words were substituted for the brackets figures, letters and words '(1C), (1D), or (1E)' by Maharashtra 12 of 2010, Section 3.], at the time of Registration mark is assigned to the vehicle in the State of Maharashtra.](3)[ In calculating the amount of tax due under [this section] [This sub-section was renumbered by Maharashtra 2 of 1998, Section 4(d).] for any period [\* \* \*] [The words 'less than one year' were deleted by Maharashtra 43 of 1969. Section 2.] the fraction of a rupee less than fifty [paise shall be ignored, and the fraction of rupee of fifty paise or more] [These words were substituted for the words 'naye paise shall be taken as fifty naye paise and the fraction of a rupee exceeding fifty naye paise' by Maharashtra 9 of 1989, Section 4.] shall be taken as a rupee.

**4A. [ Provision for payment of tax from month of registration of vehicle.  
[Section 4A was inserted by Maharashtra 37 of 1972, Section 5.]**

- Where before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972, any tax in respect of any motor vehicle has been paid, and from such commencement, liability to pay tax in respect of that vehicle arises or has arisen from the 1st day of the month in which such vehicle is registered or new registration mark is assigned to it under the [Motor Vehicles Act, 1988], then there shall be paid tax in respect of such vehicle for the period for which any tax remains unpaid at the rate specified in clause (ii), (iii), or (iv), as the case may be, of sub-section (1) of section 4. The tax shall be paid within such period as may be prescribed.]

**5. Issue of [\* \* \*] [The words 'tax token and' were deleted by Maharashtra 37 of 1972, Section 7(1).] certificate of taxation.**

(1)When the tax leviable under section 3 in respect of any motor vehicle is paid the Taxation Authority shall issue to the person paying the tax,-(a) a [receipt] [This word was substituted for the word 'token' by Maharashtra 37 of 1972. Section 6(a).], in the prescribed form, indicating therein that such tax has been paid, and (b) a certificate of taxation, in the prescribed form, indicating therein [whether the motor vehicle is manufactured in India or any place outside India.] [These words were inserted by Maharashtra 17 of 1975, Schedule] the rate at which the tax is leviable and the [specific period, or as the case may be, lifetime of a vehicle] [These words were substituted for the word 'period' by Maharashtra 14 of 1987 Section 5.] [\* \* \* \*], [The words 'in the case of motor cycle, tricycle, motor car or omni bus' were deleted by Maharashtra 2 of 1998, Section 5.] for which the tax has been paid.(2)Where a certificate of taxation 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 certificate of taxation an entry of any 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 State shall fill up, sign and deliver, in the manner provided in sub-section (4), 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 State, 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 words 'tax token and' were deleted by Maharashtra 37 of 1972, Section 7(1).] the certificate of taxation 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 to the vehicle, which complies with the requirements of a [Chapter XI of the Motor Vehicles Act, 1988] [These words and figures were substituted for the words and figures 'Chapter VIII of the Motor Vehicles Act, 1939' by Maharashtra 16 of 1995, Section 8.](4)The declaration under sub-section (1), and an additional declaration under sub-section (2), shall be in the prescribed form, containing the prescribed particulars. and [shall (together with the certificate of taxation) be delivered] [These words and brackets were substituted for the words 'shall be delivered' by Maharashtra 43 of 1969, Section 3(a).] 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 an additional declaration together with the certificate of taxation in respect of any altered motor vehicle, the Taxation Authority may, for the purpose of ascertaining the changed rate or tax, require the vehicle to be inspected by such authority as he may specify in this behalf. On the basis of the report of inspection received by him the Taxation Authority may assess the changed rate of tax payable in respect of such altered vehicle.(6)On receipt of the additional tax the Taxation Authority shall [issue a receipt in respect of the additional tax] [These sub-sections were substituted for sub-section (5) by Maharashtra 43 of 1969, Section 3(b).], and shall suitably amend the certificate of taxation under his signature and date.]

## **7. Payment of additional tax.**

- Where any motor vehicle, in respect of which a tax for any period has been paid is altered during such period, or proposed to be used during such period in such manner, as to cause the vehicle to be become a vehicle in respect of which a higher rate of tax is payable, the registered owner or person who is in possession or control of such vehicle shall pay for the unexpired portion of such period since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which tax was paid before the alteration or use of the vehicle for that portion [\* \* \*] [The words 'and until such additional tax has been paid the Taxation Authority shall not grant a fresh tax token in respect of a vehicle so altered or proposed to be so used' were deleted by Maharashtra 37 of 1972, Section 8].

## **8. Liability to pay arrears of tax [and interest due, if any,] [These words were inserted by Maharashtra 22 of 1979, Section 5(b).] of persons succeeding to the ownership, possession or control of motor vehicles.**

(1)If the tax leviable in respect of any motor vehicle 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 also be liable to pay the said tax [and interest due, if any,] [These words were inserted by Maharashtra 22 of 1979, Section 5(a).] to the Taxation Authority.(2)Nothing contained in this section shall be deemed to affect the liability to pay the said tax [and interest due, if any,] [These

words were inserted by Maharashtra 22 of 1979, Section 5(a).] of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

## **8A. [ Interest to be paid, if tax is not paid within time limit. [Section 8A was inserted by Maharashtra 22 of 1979, Section 6.]**

(1) If any tax due in respect of any motor vehicle is not paid in time as provided by or under this Act, by any person liable for the payment thereof, such person shall be liable to pay, in addition to the tax payable, an interest from the first day of the period for which the tax is due. (2) [ The interest payable under sub-section (1) shall be calculated for each calendar month or part thereof, during which the tax remains unpaid, at the rate of 2 per cent of the amount of tax in default: Provided that, the amount of interest payable under this section shall not exceed the amount of tax in default] (3) In calculating the amount of interest payable under sub-section (1), the fraction of a rupee less than fifty paise [shall be ignored and the fraction of fifty paise or more] [These words were substituted for the words 'shall be taken as fifty paise and the fraction exceeding fifty paise' by Maharashtra 9 of 1989, Section 5(b).] shall be taken as a rupee. (4) The Transport Commissioner may, for reasons to be recorded in writing and subject to such conditions as may be prescribed, remit the whole or any part of the interest payable under this section in respect or any specified period.]

## **9. Refund of tax.**

- [(1) Where any tax is paid in advance for any period in respect of a motor vehicle and where the registered owner surrenders to the Taxation Authority [the certificate of taxation issued in respect of such vehicle declaring that he will not, during the whole or part or the unexpired portion of the period for which tax has been paid] [This sub-section was substituted for the original by Maharashtra 43 of 1969, Section 4(1).] use or keep for use in any public place in the State the motor vehicle from the date specified in the declaration, such owner shall, on application made in that behalf, and subject to such conditions (if any), as may be prescribed [and on production of a certificate of non-use of the vehicle issued by the Taxation Authority] [These words were inserted by Maharashtra 37 of 1972, Section 9(a)(b).] be entitled to a refund of a sum equal to one-twelfth the annual rate of tax levied in respect of such vehicle for every [completed period of thirty days irrespective of whether such period falls in one calendar month or not.] [These words were substituted For the words 'complete calendar month which has not not commenced' by Maharashtra 2 of 1998, Section 7(a).] [\* \*] [The words and figure 'Refund shall be granted after due verification made For the purpose for not more than 3 months at a time' were deleted by Maharashtra 14 of 1974. Section 3]] (2) Where any person has paid the tax in advance in respect of a motor vehicle, he shall be entitled, on the production of a certificate signed by [the Registering Authority stating that the application for the registration of such vehicle has been refused, or the registration thereof has been suspended or cancelled or, to a refund of the tax in full or, as the case may be, for the period for which the registration of such vehicle is suspended or stands cancelled in accordance with the provisions of sub-section (1)] [The words, brackets and figure were substituted by Maharashtra 43 of 1969, Section 4(2)]. (3) Where a motor vehicle in respect of which the tax has been paid is altered or is used in such manner as to cause it to become a vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled [\* \* \* \*] [The words 'on the

productions of a certificate signed by a Taxation Authority stating that the vehicle has been so altered or used and' were deleted by Maharashtra 43 of 1969, Section 4(3).] on the surrender of [\* \* \* \*] [The words 'the tax token and' were deleted by Maharashtra 37 of 1972, Section 9(2)(a).] the certificate of taxation, 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) and the amount of the tax leviable on such vehicle at the lower rate; and the Taxation Authority [\* \* \* \*] [The words '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 were deleted by Maharashtra 37 of 1972, Section 9(2)(b).] shall cause an entry of such refund to be made in the certificate of taxation.(4)Notwithstanding anything contained in sub-section (1) a person shall be entitled to a refund or the tax as provided in that sub-section [if the Taxation Authority is satisfied that] [These words were substituted for the words 'on the production of a certificate signed by Taxation Authority stating that such authority is satisfied that' by Maharashtra 43 1960, Section 4(4)(a).]-(a)(i)such person for reason beyond his control is not able to surrender [\* \* \* \*] [The words 'the tax token or' were deleted by Maharashtra 37 of 1972. Section 9(3)(a).] the certificate of taxation, and(ii)the vehicle in respect of which the refund of the tax is being claimed will not be used in any public place during the period for which such refund is claimed; [\*] [The word 'or' was deleted by Maharashtra 22 of 1979, Section 7(a)(i).](b)(i)the vehicle in respect of which refund of the tax is claimed has not been used in any public place during the period for which such refund is claimed, and(ii)the application for refund could not be made for reasons beyond its control; provided however that such application is made within such period as may be prescribed.[\* \* \* \*] [The word 'or', clause (c) and the two provisos below clause (c) were deleted by Maharashtra 22 of 1979, Section 7(a)(ii)iii and (iv).](4A)[ Where a registered owner or any person having possession or control of a motor vehicle has paid tax in excess of the amount due from him, the Taxation Authority shall, after ascertaining that no arrears of tax in respect of such vehicle for any period are due from registered owner or person, refund the excess amount to such registered owner or person; Provided that if such registered owner or person sends an intimation in writing to the Taxation Authority that the amount refundable to him or any portion thereof should be appropriated towards payment of tax in respect of the vehicle for any future period specified in such intimation and submits the certificate of taxation for recording therein such payment of the tax, the Taxation Authority shall, after due verification made for the purpose, cause an entry under his signature to be made in the certificate of taxation and shall specify therein the future period in respect of which the refundable amount or as the case may be, the portion thereof has been appropriated for payment of tax and shall refund the balance, if any, remaining after such appropriation to such owner or person.] [Sub-section (4A) was inserted by Maharashtra 22 of 1979, Section 7(b).](5)[ Where any refund of tax in respect or any vehicle is made under this section, the Taxation Authority shall cause entry of such refund to be made in the certificate of taxation and also of the lower rate, and the date from which, such lower rate is levied.] [Sub-Section (5) was added by Maharashtra 43 of 1969, Section 4(5).](6)[ Notwithstanding anything contained in sub-section (1), where a tax has been paid under sub-section [(1C), (1D), (1E) or (1F)] [Sub-section (6) was substituted by Maharashtra 2 of 1998, Section 7(b).] of section 3, a registered owner shall be entitled to refund of tax at the rate specified in the Second Schedule, or as the case may be, Third Schedule in case of,-(a)removal of motor vehicle to any other State on transfer of ownership or change of address; or(b)suspension or cancellation of registration of motor vehicle on account of scrapping of it due to accident or any other reason: Provided that, the refund of tax shall

be granted by the Taxation Authority,-(i)in case of removal of motor vehicle outside the State of Maharashtra on transfer of ownership or on change of address, only on production of sufficient proof or its transfer outside the State of Maharashtra; and(ii)in the case of scrapping of motor vehicle only on production of a certificate from the insurance company or any other sufficient documentary evidence that it is beyond repair and cannot be used again.](6A)[ Notwithstanding anything contained in sub-sections (1) and (3), where a [motor vehicle] [Sub-Section (6A) was substituted by Maharashtra 16 of 1995, Section 9(2).] in respect of which tax has been paid under [sub-section [(1C), (1D), (1E) or (1F)] [These words were substituted for the words, brackets, figures and letters 'sub-section (1C) or, as the case may be, under sub-section (10)' by Maharashtra 2 of 1998, Section 7(e)(ii).] as the case be,] of section 3 is altered or used in such a manner as to cause it to become a [motor vehicle] [These words were Substituted for the words 'motor cycle, tricycle, motor car or omni bus' by Maharashtra 2 of 1988, Section 7(e)(i).] in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled, on surrender of certificate of tax to a refund of a sum equal to the difference between the amount of one time tax that would have been payable in respect of such [motor vehicle] [These words were Substituted for the words 'motor cycle, tricycle, motor car or omni bus' by Maharashtra 2 of 1988, Section 7(e)(i).], had the change of use not been effected to qualify it for tax at lower rate, on the date of such use, and amount of tax leviable on the date of such change of use on such [motor vehicle] [These words were Substituted for the words 'motor cycle, tricycle, motor car or omni bus' by Maharashtra 2 of 1988, Section 7(e)(i).] at the lower rates; and the Taxation Authority shall cause an entry of such refund to be made in the certificate of taxation.](7)[ Without prejudice to the provisions of sub-section (6), the provisions of sub-sections (1), (2), (4), (4A) and (5) shall apply in the case of refund of tax, paid under sub-sections [(1C), (1D), (1E) or, as the case may be (1F)] [Sub-section (7) was substituted by Maharashtra 2 of 1998, Section 7(d).] of section 3 for temporary non-use of motor vehicle with the following modifications, that is to say-(a)in sub-section (1),-(i)for the words "in advance for any period" the words, brackets, figures and letters "under sub-sections [(1C), (1D), (1E) or as the case may be (1F)] [These brackets, figures, letters and words were substituted for the brackets, figures, letters and words '(1C), (1D) or, as the case may be (1E)' by Maharashtra 12 of 2010, Section 4(c), (w.e.f. 29-4-2010).] of section 3" shall be substituted;(ii)for the portion beginning with the words "a sum" and ending with the words "not commenced", the following shall be substituted, namely:-"tax at the rates specified in the Second Schedule or, as the case may be, the Third Schedule, for every complete quarter";(iii)the following Explanation and the proviso shall be inserted, namely:-"Explanation. - For the purpose of this sub-section, the expression "quarter" means a period of three calendar months commencing on the 1st day of the month following the month in which the intimation of non-use of the motor vehicle is given by the owner to the Taxation Authority;Provided that a person shall be entitled to a refund or tax for such non-use in respect of a motor vehicle-(i)for the same period either under this sub-section or under sub-section (6), as the case may be, but not under both the sub-section;(ii)if the total amount of such refund of tax claimed and received from time to time, does not exceed the amount of one time tax paid in respect of such motor vehicle."(b)in sub-section (2), for the words "tax in advance" the words "one time tax" shall be substituted;(c)in sub-section (4A), the proviso shall be deleted;(d)in sub-section (5), the words "and also the lower rate and the date from which such lower rate is levied" shall be deleted.](8)[\* \* \* \*] [Sub-section (8) was deleted by Maharashtra 9 of 1997, Section 19(d).]

## **10. [ Special provision for fleet owners. [Section 10 was substituted by Maharashtra 37 of 1972, Section 10.]**

- In the case of a fleet-owner, the provisions of sections 3, 4, 5, 6 and 9 shall so far as may be, apply subject to the following modifications, namely:-(1)In order to determine the amount of tax payable by a fleet-owner in respect of the year ending on the 31st day of March 1973 or for any year thereafter, the fleet owner shall, within one month after the expiry of any such year make and deliver to the Taxation Authority a declaration in the prescribed form stating the prescribed particulars, in respect of all transport vehicles used or kept for use by him in the State in that year. Such declaration shall be accompanied by a certificate of provisional payment of tax issued to the fleet-owner under section 10 as it stood immediately before the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972, or as the case may be, under sub-section (2), and such other documents as may be prescribed.(2)The fleet-owner shall on the basis of such declaration made and delivered under sub-section (1), make payment of an amount equivalent to the amount of tax payable in accordance with such declaration, as provisional payment of tax for the year following the year to which the declaration relates.(3)On receipt of such declaration, the Taxation Authority shall verify the number of transport vehicles used or kept for use by the fleet-owner during the year for which the tax is payable, the licensed carrying capacity in the case of stage carriages and contract carriages, the registered laden weight in the case of goods vehicles, the unladen weight in the case of other transport vehicles, and such other particulars as may be deemed necessary, and shall finally determine the amount of tax leviable at the rates fixed under sub-section (1) of section 3 on the transport vehicles of such fleet-owner and communicate the same to the fleet-owner by issuing a certificate of final assessment of tax for the year, within such period and in such form as may be prescribed:Provided that, where the carrying capacity or registered laden weight of a motor vehicle of a fleet-owner is at any time reduced during the year, the tax collected on such vehicle shall not exceed the amount of tax leviable on the basis of the annual rate of tax for the carrying capacity or registered laden weight of such motor vehicle before reduction.(4)Where the amount of tax is finally determined under sub-section (3), taking into consideration the provisional payment of the tax already made by the fleet owner, the difference (if any) that may be due shall be paid by, or refunded to, the fleet-owner in such manner, and within such time, as may be prescribed:[Provided that the fleet-owner shall be entitled to a proportionate reduction in the amount of tax finally leviable in respect of vehicles which are certified by the Taxation Authority as not used for a period of one calendar month or more.](5)Within thirty days of the transfer to ownership of any of his transport vehicles, the fleet-owner shall report the transfer to the Taxation Authority.(6)The Taxation Authority may, for the purposes of this section, require the fleet-owner to produce before him any transport vehicles or any accounts, registers, records or other documents or to furnish any information, or may examine the vehicles or the accounts, registers, records or other documents, and the fleet-owner shall comply with any such requisition made of him.(7)A person who on or after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972 becomes a fleet-owner shall, within thirty days of his becoming a fleet-owner, make and deliver to the Taxation Authority a declaration under sub-section (1), and shall also make provisional payment of tax, under sub-section (2) which he, according to such declaration, appears to be liable for.]

## **10A. [ Tax on Transport vehicles brought in the State on temporary permits. [Section 10A was inserted by Maharashtra 37 of 1972, Section 11.]**

(1)Where a transport vehicle is brought for use or for being kept for use into the State on the basis of a temporary permit, issued under the [Motor Vehicles Act, 1939], the tax shall be levied and collected [as provided in section 4] [These words and figures were inserted by Maharashtra 22 of 1979, Section 8(a).] for the whole of the period for which it is used or kept for use in the State:[Provided that, if the period for which the transport vehicle is used or kept for use in the State does not exceed seven days, the tax to be levied and collected shall be one-third of the tax payable for one month.] [This proviso was added by Maharashtra 22 of 1979, Section 8(b).](2)The amount of tax shall be paid to the Taxation Authority within whose jurisdiction the vehicle is used or kept for use in the State, by the owner or the person having possession or control of the vehicle, within seven days, of the entry of the vehicle into the State or on demand by the Taxation Authority or any other officer authorised by it in this behalf, whichever is earlier.Explanation. - For the purposes of this section,-(a)in calculating the period during which a vehicle is used or kept for use in the State, a part of a calendar month shall be treated as one month; and(b)the period for which the tax is to be paid need not necessarily expire at the end of a quarter.]

## **11. Destination and utilisation of the proceeds of tax.**

(1)[\* \* \*] [Sub-section (1) was deleted by Maharashtra 5 of 2008, Section 2.](2)The State Government shall, [out of the proceeds of tax recovered] [These words were substituted for the words out of the State Road Fund' by Maharashtra 43 of 1969, Section 6(b)(i).]-(a)continue to pay annually to each local authority, a sum equal to the amount which was being paid to such local authority immediately before the commencement of this Act under the provisions of the Bombay Motor Vehicles Tax Act, 1935 or as the case may be, the Central Provinces and Berar Motor Vehicles Taxation Act, 1947;(b)pay annually to each local board which at the commencement of this Act was levying tolls on vehicles or animals or persons and to any other local authority which at such commencement was levying or collecting tolls of motor vehicles and trailers a sum determined by the State Government, after consulting the local board or local authority concerned, as representing the net average annual income of such local board or local authority from such tolls. after deducting the cost of collection, during the three years ending on the 31st day of March 1958 plus 10 per centum of such sum;(c)pay annually to each of the local authorities specified in the [Fourth Schedule] [These words were substituted for the words 'Seventh Schedule' by Maharashtra 2 of 1998. Section 8(b).] as contribution, the sum mentioned against them in that Schedule:-(d)[ pay annually to a local authority which continued to levy and collect any tax on motor vehicles after the commencement of this Act, by virtue of the provisions of clause (a) of the proviso to sub-section (2) of section 20, and has any time thereafter discontinued such levy and collection of that tax, such sum as road grant from the date of the discontinuance as may, from time to time, be determined by the State Government:] [Clause (d) was inserted by Maharashtra 20 of 1985, Section 4(b).][Provided that, the amount of contribution under this sub-section which was immediately before the 1st day of May 1962, paid to an existing local board shall be paid after that date to the successor Zilla Parsihad.] [This proviso was added by Maharashtra 43 of 1969, Section 6(b)(ii).](3)The contribution to the local authorities made under sub-section (2) shall be paid in such instalments, in such

manner, and on such dates, as the State Government may, after consulting the local authorities concerned, prescribe.(4)[ The State Government shall use the proceeds of the environment tax for the following purposes,-(a)to establish and develop vehicle inspection centres,(b)to establish and develop network of pollution checking centres,(c)to establish and develop air quality testing centres,(d)to encourage use of clean fuel,(e)to encourage the use of vehicles running on solar energy or hybrid technology,(f)to strengthen the public transport system,(g)to train the drivers of the public transport system and enhance their awareness about preservation of environment,(h)to establish advanced vehicle testing stations to issue or renew certificates of fitness,(i)to undertake a research to suggest various methods and mechanisms(j)to reduce pollution and to improve environment.](5)[ \* \* \* ] [Sub-sections (4), (5) and Explanation was deleted by Maharashtra 5 of 2008, Section 2(a) and (b).]

## **12. Arrears of [tax and interest] [These words were substituted for the word 'tax' by Maharashtra 22 of 1979, Section 10(b).] recoverable as arrears of land revenue.**

- [Any tax or interest] [These words were substituted for the words 'Any tax' by Maharashtra 22 of 1979, Section 10(a).] due, and not paid as provided by or under this Act shall, subject to the other provisions of this Act, be recoverable in the same manner as an arrears of land revenue:[Provided that, if the amount of arrears of tax including interest exceeds rupees ten thousand, the officer designated in this behalf by the State Government, may, by an order, grant subject to such conditions as may specified in such order, a facility of making the payment in instalments not exceeding four, within a period of one year.] [This proviso was added by Maharashtra 2 of 1998, Section 9.]

## **12A. [ Restrictions on use of motor vehicles in certain cases. [Sections 12-A and 12-B were inserted by Maharashtra 43 of 1969, Section 7.]**

- No motor vehicle used or kept for use in the State shall be used on any road in the State in case any tax payable in respect thereof remains unpaid for more than thirty days after it has become due under the provisions of this Act, until [the tax interest, if any due,] [Sub-section (4) was added by Maharashtra 30 of 2010, Section 4, (w.e.f. 15-10-2010).] is paid.

## **12B. Power to seize and detain motor vehicle in cases of non-payment of tax.**

- Without prejudice to the provisions of sections 12, 12-A and 16, where any tax due in respect of any vehicle has not been paid as specified in section 4, such officer not lower in rank than that of an Inspector of Motor Vehicles of the Motor Vehicles Department or an Inspector of Police of the Police Department, as the State Government may empower in this behalf, may, subject to rules made in this behalf, 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 all steps for the proper maintenance and safe custody of the vehicle, [until the tax and interest, if any, due] [These words were substituted for the words 'until the tax due' by Maharashtra 22 of 1979, Section 12.] in respect of the vehicle is paid and may

provide for charges. if any, to be recovered for the custody and maintenance of the vehicle.]

### 13. Exemptions.

(1)All motor vehicles [other than trailers drawn by motor vehicles,] [These words were inserted by Maharashtra 15 of 2001, Section 2.] designed and used solely for agricultural operations on farms or farm lands, shall be exempt from the payment of the tax.(2)The State Government may, [\* \* \*] [The words 'subject to the provisions of any rule made in that behalf' were deleted by Maharashtra 37 of 1972, Section 12(1)(a).] 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 [or any motor vehicle used solely for or in furtherance of any charitable purpose] [These words were inserted by Maharashtra 43 of 1969, Section 8(1).] [or any motor vehicle used for rendering relief to the public in cases of fire, flood, earthquake, drought or other natural calamities] [These words were inserted by Maharashtra 22 of 1979, Section 13(a).], from the payment of the tax [subject to such conditions, if any, as may be specified in such notification:] [These words were added by Maharashtra 37 of 1972, Section 12(1)(b).][Provided that, where the motor vehicle is used for rendering relief to the public in such natural calamities, the State Government may exempt it from payment of tax retrospectively for any period or periods during which such vehicle was used for rendering relief to the public in such natural calamities.] [This proviso was added by Maharashtra 22 of 1979, Section 13(b).](3)[ Any person claiming exemption from the payment of tax under this section shall apply to the Taxation Authority, within whose jurisdiction the motor vehicle in respect of which such exemption is claimed, is used or kept for use, in such form and manner and within such time, as may be prescribed.] [Sub-section (3) was inserted, by Maharashtra 37 of 1972, Section 12(2).]Explanation [1] [This Explanation was renumbered as Explanation 1 by Maharashtra 43 of 1969, Section 8(2).]. - 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 [and includes use of the vehicle from the place of residence of its owner or from the garage or place of repairs to his farm, and from the farm to any of the places aforesaid] [These words were inserted by Maharashtra 43 of 1969, Section 8(2)(a).] [and also includes use of the vehicle from the place of purchase to the registering office and to the owner's residence, garage, place of repairs or farm, as the case may be] [These words shall be deemed always to have been inserted by Maharashtra 22 of 1977, Section 2.] but does not include the transportation of persons or materials for the purpose of agriculture, or the transportation of agricultural produce.[Explanation 2. - For the purposes of this section, charitable purpose includes-(1)relief of poverty or distress,(2)medical relief,(3)education,(4)religious teaching or worship,(5)advancement of other objects of general public utility.]

### 14. Appeal.

(1)Any person, who is aggrieved by any order of a Taxation Authority, 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 prescribed.



## **14A. [ Revision. [Section 14A was inserted by Maharashtra 43 of 1969, Section 9.]**

(1)The State Government or the [Transport Commissioner] [This Explanation was added by Maharashtra 43 of 1969, Section 8(2)(b).] [\* \* \*] [The words 'appointed as such by the State Government, were deleted by Maharashtra 22 of 1979, Section 14.] or such officer, not below the rank of a Deputy Secretary to Government, designated by the Government in this behalf may, suo motu or on application, call for and examine the record of any order made by any Taxation Authority under this Act and pass such order thereon as it or he thinks just and proper:Provided that, no application under this section shall be entertained if it is not made within a period of one hundred and twenty days from the date of the order:Provided further that, before rejecting any application for the revision of any such order, the State Government, the [Transport Commissioner] [[These words were substituted for 'Director of Transport' by Maharashtra 37 of 1972, Section 13(1).Section 13(2) of Maharashtra 37 of 1972 reads as under:](2) Any reference by whatever form of words to the Director of Transport in any law for the time being in force, or in any instrument or document shall after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972, be construed as a reference to the Transport Commissioner and in all suits and other legal proceedings before any Court, Tribunal or Authority pending on such commencement in which or to which the Director of Transport is a party, the Transport Commissioner shall be deemed to be substituted therefor.']] or as the case may be, the officer designated shall record reasons for such rejection.(2)No order shall be passed under this section which is likely to affect any person adversely unless such person is given reasonable opportunity of being heard by the State Government, the [Transport Commissioner] [[These words were substituted for 'Director of Transport' by Maharashtra 37 of 1972, Section 13(1).Section 13(2) of Maharashtra 37 of 1972 reads as under:](2) Any reference by whatever form of words to the Director of Transport in any law for the time being in force, or in any instrument or document shall after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1972, be construed as a reference to the Transport Commissioner and in all suits and other legal proceedings before any Court, Tribunal or Authority pending on such commencement in which or to which the Director of Transport is a party, the Transport Commissioner shall be deemed to be substituted therefor.']] or; as the case may be, the officer designated.(3)Where any person could have appealed under section 14 and no appeal has been filed by him, no proceedings in revision under this section shall be entertained upon the application of such person.]

## **15. Power of Police Officer and the Motor Vehicles Department Officers.**

- Any Police Officer, or officer of the Motor Vehicles Department in uniform, not below such rank, as may be prescribed by the State 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.

**16. Penalty for possession or control of motor vehicle without payment of [tax and interest] [These words were substituted for the word 'tax' by Maharashtra 22 of 1979, Section 15(d).] for incomplete and untrue declaration, etc.**

(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 State without having paid the amount of the tax, [for interest,] [These words were substituted for the words 'or additional tax' by Maharashtra 22 of 1979, Section 15(a)(i).] due in accordance with the provisions of this Act in respect of such vehicle, or(b)delivers, a declaration or additional 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 the exercise of the powers conferred by clause (a) of section 15 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 tax payable in respect of such vehicle for two quarters,] [These words were substituted For the words 'equal to the quarterly tax payable in respect of such vehicle' by Maharashtra 22 of 1979, Section 15(a)(ii).] and which may extend to a sum equal to the annual tax payable in respect of such vehicle; [\* \* \*] [The word 'and' was deleted by Maharashtra 14 of 1987, Section 8(a).](ii). in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum [equal to the annual tax payable in respect of such vehicle,] [These words were substituted for the words 'equal to the tax payable In respect of such vehicle for two quarters' by Maharashtra 22 of 1979, Section 15(a)(iii).] and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle; [and] [The word 'and' was added by Maharashtra 14 of 1987, Section 8(b).](iii)[ where a person guilty of an offence is a registered owner of a motor vehicle which is a [motor cycle, tricycle, [motor car or omni bus] [Clause (iii) was inserted by Maharashtra 14 of 1987, Section 8(c).] ] on which one time tax is levied under [sub-section (1C), (1D), (1E) or as the case may be, sub-section (1F)] [These words brackets. figures and letter were substituted for the words, brackets, figures and letters 'sub-section (1C) or sub-section (1D) or as the case may be sub-section (1E) by Maharashtra 12 of 2010, Section 5.] of section 3, the fine shall not be less than three hundred rupees and which may extend to a sum equal to the one time tax payable in respect of such vehicle; and in the event of such person having been previously convicted of an offence under this section, the fine shall not be less than five hundred rupees and which may extend to a sum equal to twice the one time tax payable in respect of such vehicle.](2)The amount of [any tax and interest] [These word were substituted for the word 'tax' by Maharashtra 22 of 1979, Section 15(b).] due shall be recoverable as if it were a fine.(3)[ No prosecution for an offence under clause (a) of sub-section (1) shall be commenced against any person who has paid in full the amount of tax due from him under section 3 and the interest, if any, due from him under section 8A.] [Sub-section (3) was inserted by Maharashtra 22 of 1979, Section 15(c).](4)[ Notwithstanding anything contained in the Code of Criminal Procedure, 1973 it shall be lawful for a Metropolitan Magistrate or a Judicial Magistrate of the first class to pass on any person convicted of any offence under this Act a sentence of fine as provided in clause (iii) of sub-section (1), in excess of his powers under section 29 of the said Code.] [Sub-section (4) was inserted by Maharashtra 14 of 1987, Section 8(d).]

## 17. 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 shall, except for special reasons to be recorded, not be less than fifty rupees and which may extend to two hundred rupees, and in the event of such person having been previously convicted of the same offence, with fine which shall not be less than one hundred rupees and which may extend to four hundred rupees.] [These words were substituted by Maharashtra 43 of 1969, Section 10.]

## 18. Compounding of offences.

(1)The prescribed officer may [\* \* \*] [The words 'either before or' were deleted by Maharashtra 22 of 1979, Section 16(a).] after the institution of proceedings for any offence punishable under clause (a) of sub-section (1) of section 16, 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 and interest] [These words were substituted for the word 'tax' by Maharashtra 22 of 1979, Section 16(b).] (if any), due, such person, if in custody, shall be set a 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.

## 19. Trial of offences.

- No Court inferior to that of a [Metropolitan Magistrate or a Judicial Magistrate of the first class] [The words were substituted for the words 'Presidency Magistrate or a Magistrate of the first class' by Maharashtra 14 of 1987 Section 9.] shall try an offence punishable under this Act.

## 20. Bar to levy tolls, etc, on motor vehicles.

(1)Except as provided in, the Bombay Ferries and Inland Vessels Act, 1868, [\* \* \*] [The words 'or that Act as applied to the Kutch area of the State of Bombay' were omitted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.] or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878 ,[and subject to the provisions of sub-sections (1A), (18), (1C) and (1D)] [These words, figures, brackets and letters were inserted by Maharashtra 13 of 1987, Section 2(a)(i).] on and after the commencement of this Act, no tolls shall be levied and collected-(a)on any vehicle, animal or person by the State Government or by any local board,(b)on any motor vehicle, by any other local authority:[\* \* \* \*] [This proviso was deleted by Maharashtra 13 of 1987, Section 2(a)(ii).][(1-A) Notwithstanding anything contained in sub-section (1), but subject to the provisions of sub-sections (1-B), (1-C) and (1-D), the State Government may levy and collect tolls on motor vehicles and trailers drawn by such vehicles,-(i)passing over any bridge or through any tunnel including an approach road thereto or any section of road or any by-pass described hereunder in clauses (a) and (b), or(ii)passing over or through any portion or a part of any

such bridges or tunnels including the approach roads thereto or sections of roads or by-passes. the cluster of which is situated in a well defined zone and declared by the State Government under the said clause (a) as one single entity, including the motor vehicles and trailers drawn by such vehicles benefiting directly or indirectly by the augmentation of the facilities in the use of such bridges. tunnels or approach roads thereto or any sections of roads or any by-passes, although while enjoying benefit of such augmentation of facilities, such vehicles may not be required to pass over or through the entire cluster of such single entity, - (a) toll may be levied and collected in respect of a bridge or tunnel including an approach road thereto or any section of road or any by-pass or a cluster of such bridges or tunnels including approach roads thereto or sections of roads or by-passes situated in a well defined zone and declared by the State Government, by a notification in the Official Gazette, as one single entity, which is newly constructed, reconstructed, improved or repaired as the case may be, after the commencement of the Bombay Motor Vehicles Tax (Amendment) Act, 1987, at the expense of the State Government or at the expense of any person or body or association of individuals whether incorporated or not or at the expenses of both, that is to say, the State Government and any such person or body or association [or by private entrepreneur or an agent appointed by the State Government or the State Public Enterprise authorised by the State Government in this behalf, by entering into an agreement with such entrepreneur or agent under the Build, Operate and Transfer (B.O.T.) Projects,] and the total capital outlay of which construction, reconstruction, improvement or repairs, as the case may be, is not less than ten lakhs of rupees; or (b) in respect of a bridge or tunnel including approach road thereto or section or road or by-pass which, in the opinion of the State Government, is of special service to the public.] Explanation. - For the purposes of this section, the expression "Capital Outlay" shall include the anticipated cost of certain essential ongoing or imminent works like improvements, strengthening, widening, structural repairs. maintenance, management, operation, reasonable returns and interest on such outlay at such rates as the State Government may fix until the full amount of such outlay is recovered. (1-B) [(A)] [The existing sub-section (1-B) was re-lettered as clause (A) thereof and after clause (A) as so re-lettered clause (B) was added by Maharashtra 17 of 2001, Section 2(b).] The toll levied under sub-section (1-A) shall be levied at such rate and for such period as the State Government may, from time to time, by notification in the Official Gazette, declare. (B) [the State Government shall, while determining the rate of toll and the period for which such toll shall be levied, have regard to the total capital outlay, the likely collection of toll, the expenses of collection of toll, and the terms and conditions of the agreement, if any, entered into with the private person, body or association of persons (incorporated or not), or agent or entrepreneur by the Government or, as the case may be, the State Public Enterprise, relating to the period of collection and retention of the amount of toll by such person body, agent or entrepreneur, stipulated in the agreement, including grant of reasonable reward in cash or in any other form as an incentive for the early completion of the project, than the period for completion stipulated in the agreement: [The existing sub-section (1-B) was re-lettered as clause (A) thereof and after clause (A) as so re-lettered clause (B) was added by Maharashtra 17 of 2001, Section 2(b).] Provided that, the person or body or association of individuals (whether Incorporated or not) or the private entrepreneur or agent with whom the Government or the State Public Enterprise has entered into an agreement under the B.O.T. Project or otherwise, for the construction, re-construction, improvement or repairs, etc., of any road, by-pass. bridge, tunnel, R.O.B., R.U.B., including any approach road thereto or any by-pas, etc., as provided in sub-section (1-A), shall be deemed to be the agent entitled to collect and

retain the whole or part of the amount of such toll for the services and benefits rendered by such person, as the State Government may, by notification in the Official Gazette, specify, having regard to the provisions of clause (B).] [Sub-section (1-A) was substituted by Maharashtra 7 of 2000, Section 2(1).](1-C) The State Government may itself or through its agent collect the toll levied under sub-section (1-B) and, where such collection is made through agent, such agent or his servants [or his sub-agents] [These words were inserted by Maharashtra 7 of 2000, Section 2(2).] shall be deemed to be persons empowered to collect tolls under this Act:[\* \* \* \*] [This provisos below sub-section (1-C) were deleted by Maharashtra 17 of 2001, Section 2(c).](1-D) Where any additional bridge or tunnel, being the bridge or tunnel on or below the same stream, river or creek or road or rail-track including any approach road thereto is constructed as augmentation of the facility of the use of the existing bridge, tunnel or road, as the case may be, then the network of such bridges or tunnels including approach roads, thereto shall be deemed to be one single entity for the purpose of levy of toll, so however, that not more than the capital outlay of such additional bridge or tunnel including any approach road thereto and the expenses of collection of toll shall be recovered [having regard to the provisions made in clause (B) of sub-section (1-B).] [These words, brackets, letters and figures were inserted by Maharashtra 17 of 2001, Section 2(d).] [(1-E) The State Government may, by notification in the Official Gazette, in the public interest, exempt any vehicle or class of vehicles from levy of toll under this section.] [Sub-section (1-E) was added by Maharashtra 7 of 2000, Section 2(3).](2) Notwithstanding anything contained in any law the time being in force, but subject to the provisions of [sub-sections (1), (1-A), (1-B), (1-C) and (1-D)] [These words, brackets, figures and letters were substituted for the word, brackets and figure 'sub-section (1)' by Maharashtra 13 of 1987, Section 2(c).] and this sub-section, no local authority shall, after the commencement of this Act impose or increase any taxes on motor vehicles: Provided that -(a) any taxes, other than tolls, on motor vehicles which immediately before the commencement of this Act were being lawfully levied by any local authority, may continue to be levied and collected until provision to the contrary is made by the State Legislature by law; (b) nothing in this sub-section shall affect the power of any local authority to impose, increase or recover in respect of motor vehicles a tax falling under entry 52 in List II in the Seventh Schedule to the Constitution.

## 21. Modification of leases.

(1) Where, before the commencement of this Act, the collection of tolls has been leased to any person under any law (other than the Bombay Ferries and Inland Vessels Act, 1868, [\* \* \*] [The words 'or that Act as applied to the Kutch area of State of Bombay' were omitted by Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960.] or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878), for the time being in force and the lease relates wholly or in part to any period subsequent to the commencement of this Act, the amount which the lessee has contracted to pay to the local authority concerned or to the State Government shall be reduced by the amount of the loss suffered by him in consequence of this Act having come into force. (2) If the lessee and the local authority are unable to agree as to the amount of such loss, or if any other dispute arises between them has to the effect of the Act, and the contract of lease, such dispute shall be decided by the Collector of the district, and any such dispute arising between the State Government and their lessee shall be decided by such authority as may be prescribed. The decision of the Collector or; as the case may be, of the prescribed authority, shall be final.

## **22. Protection for bona fide acts.**

- 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.

## **22A. [ Delegation. [Section 22A was inserted by Maharashtra 43 of 1969, Section 13.]**

- Subject to such conditions and restrictions as may be prescribed by the State Government, the Taxation Authority may, by order in writing, delegate all or any of its powers, functions and duties under this Act, to any officer not below the rank of a Deputy Accountant in the Motor Vehicles Department.]

## **23. Power to make rules.**

(1)The State Government may, subject to the condition of previous publication, makes rules for carrying out the purposes of this Act.(2)In particular and without prejudice to the generality of the foregoing provision, the State Government may make rules for all or any of the following matters, namely:-(a)to prescribe the manner in which the tax shall be paid;(b)to prescribe the manner of certifying under sub-section (2) of section 3;(c)to prescribe the form of the [receipts] [This word was substituted for 'tax token' by Maharashtra 37 of 1972, Section 14(1)(i).] and certificate of taxation under section 5 [and to provide for the issue of a duplicate of a [\* \* \*] [These words were added by Maharashtra 43 of 1969, Section 14(a)(i).] certificate of taxation which is lost, destroyed or mutilated and the fee to be charged therefor];(d)to prescribe the form of declaration and additional declaration, the particulars to be stated therein, and the time within which the declaration should be delivered under section 6;(e)to regulate the manner in which refund of tax may be claimed under section 9;(f)[ to prescribe the form of declaration, the particulars to be stated therein, the other documents which should accompany such declaration, the period within which and the form in which a certificate of final assessment of tax should be issued, and the manner in which and the time within which difference of tax due may be paid or refunded to, the fleet owner, under section 10;] [Clause (f) was substituted by Maharashtra 37 of 1972, Section 14(2).](g)to prescribe the instalments of contribution and the manner in which and the dates on which they shall be paid under section 11 [\* \* \*] [The words 'and the manner in which the amount standing to the credit of the State Road Fund shall be expended under that section' were deleted Maharashtra 5 of 2008, Section 3.];[(g-i) to prescribe the rules subject to which motor vehicles may be seized and detained under section 12B;] [Clause (g-i) was inserted by Maharashtra 43 of 1969, Section 14(a)(iv).](h)[ to prescribe the form and manner in which and the time within which, an application for exemption under sub-section (3) of section 13 may be made to the Taxation Authority;] [Clause (h) was substituted by Maharashtra 37 of 1972, Section 14(3).](i)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 14;(j)to prescribe the rank of officer who may exercise powers under section 15;(k)to prescribe the amount of penalty payable under sub-section (1) of section 18, the manner in which, the time within which, and the officer to whom, such penalty

shall be paid under that section, [and to make provision for waiving or reduction penalty in suitable cases] [These words were added by Maharashtra 43 of 1969, Section 14(1)(v).];(l)to prescribe the authority which shall decide the dispute between the State Government and their lessee under sub-section (2) of section 21;[(l-1) to prescribe the conditions and restrictions subject to which the Taxation authority may delegate its powers, functions and duties under section 22A;] [Clause (l-1) was inserted by Maharashtra 43 of 1969, Section 14(a)(vi).][\* \* \*] [Clause (3) was deleted by Maharashtra 37 of 1972, Section 14(4).](n)to provide for the supply of information regarding payment of tax and prescribe a fee therefor;(o)any other matter which may be prescribed.(3)A rule made under this section may provide that the contravention of any of the provisions which are specified in such rule 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 each house of the State Legislature 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 sessions immediately following both houses agree in making any modification in the rule or both houses agree that the rule should not be made, and notify such decision in the Official Gazette, the rule shall from the date of such notification 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 or omitted to be done under that rule.] [Sub-section (5) was added by Maharashtra 43 of 1969. Section 14(b).]

## 24. Repeal and savings.

- On the commencement of this Act, the following law, that is to say,-(i)the Bombay Motor Vehicles Tax Act, 1935.(ii)the Bombay Motor Vehicles Tax Act, 1935 as extended to the Kutch area of the State of Bombay.(iii)the Central Provinces and Berar Motor Vehicles Taxation Act, 1947.(iv)the Saurashtra Motor Vehicles Tax Ordinance, 1948.(v)the Hyderabad Motor Vehicles Taxation Act, 1955 shall be repealed:Provided that such repeal shall not affect-(a)the pervious operation of any law so repealed, or anything duly done or suffered thereunder;(b)any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed;(c)any penalty, forfeiture or punishment incurred in respect of any offence committed against any law so repealed; or(d)any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture and punishment as aforesaid;and any such investigation, legal proceeding or remedy may be instituted continued or enforced, and 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 Bombay Motor Vehicles Tax Act, 1935 but, not rules, made under any other law hereby repealed or any notifications or orders issued, rate of tax fixed the levy assessment whether provisional or final and collection of tax made, tax token or certificate or taxation issued or surrendered, exemptions granted, application for refund of tax made or refund paid declarations delivered), under any such 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.

**25. [ Repeal of Maharashtra XXXIII of 1962 and savings. [This section was inserted by Maharashtra 22 of 1979, Section 17.]**

- On the commencement of the Bombay Motor Vehicles Tax (Amendment) and Maharashtra Tax on Goods (Carried by Road) (Repeal) Act, 1979, the Maharashtra Tax on Goods (Carried by Road) Act, 1962, shall stand repealed: Provided that such repeal shall not affect - (a) the previous operation of the Act repealed, or anything duly done or suffered thereunder; (b) any right, privilege, obligation or liability acquired, accrued or incurred under the Act so repealed; (c) any penalty, forfeiture or punishment incurred in respect of any offence committed against the Act so repealed; or (d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture and punishment as aforesaid; and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture or punishment may be imposed as if this section had not been enacted: Provided further that subject to the preceding proviso, anything done or any action taken under the Act so repealed 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 in force accordingly unless and until superseded by anything done or any action taken under this Act. [First Schedule] [This Schedule was substituted for the original by Maharashtra 20 of 1985 Section 5.] (See section 3)

Description of motor vehicle	Maximum Annual Rate of Tax Rs.
1	2
A. Motor vehicles fitted solely with pneumatic tyres -	
I.	[* * *] [Sub-clause I was deleted by Maharashtra 14 of 1987, Section 10(i).]
II.	Motor Vehicles not exceeding 250 Kgs, in weight, unladen 5 adapted and used for invalids. 5
[III. [Sub-clause III was substituted by Maharashtra 25 of 1990, Section 6(1).]	Motor Vehicles (including tri-cycles) used for carriage of goods or materials,-
(a) Vehicles the registered laden weight of which does not exceed 1,200 750 Kgs.	
(b) Vehicles the registered laden weight of which exceeds 750 Kgs. 1,950 but does not exceed 1,500 Kgs.	
(c) Vehicles the registered laden weight of which exceeds 1,500 2,700	



Kgs. but does not exceed 3,000

Kgs

(d) Vehicles the registered laden weight of which exceeds 3,000

Kgs. but does not exceed 4,500 3,600

Kgs

(e) Vehicles the registered laden weight of which exceeds 4,500

Kgs. but does not exceed 6,000 4,500

Kgs

(f) Vehicles the registered laden weight of which exceeds 6,000

Kgs. but does not exceed 7,500 5,400

Kgs

(g) Vehicles the registered laden weight of which exceeds 7,500

Kgs. but does not exceed 9,000 6,450

Kgs

(h) Vehicles the registered laden weight of which exceeds 9,000

Kgs. but does not exceed 10,500 7,500

Kgs

(i) Vehicles the registered laden weight of which exceeds 10,500

Kgs. but does not exceed 12,000 8,550

Kgs

(j) Vehicles the registered laden weight of which exceeds 12,000

Kgs. but does not exceed 13,500 9,750

Kgs

(k) Vehicles the registered laden weight of which exceeds 13,500

Kgs. but does not exceed 15,000 10,950

Kgs

(l) Vehicles the registered laden weight of which exceeds 15,000

Kgs. but does not exceed 16,500 12,150

Kgs

(m) Vehicles the registered laden weight of which exceeds 16,500 Kgs.

The rate specified in (1) above plus Rs 450 for every 500 Kgs. or Part thereof in excess of 16,500 Kgs:

Provided that, where tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use solely within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.]

[IV [Sub-clause IV and IV-A were substituted for sub-clause IV by Maharashtra 9 of 1989, Section 6(1).]

(a) vehicles permitted to carry two passengers

(b) vehicles permitted to carry three passengers

(c) vehicles permitted to carry four passengers

(d) vehicles permitted to carry five passengers

(e) vehicles permitted to carry six passengers

(f) [ air-conditioned motor vehicles fitted with fare meters (cool cabs) permitted to carry not more than six passengers, excluding the driver, for every passenger that the vehicle is permitted to carry.]  
[Sub-entry (f) was added by

(1) [Motor Vehicles (including tri-cycles) plying for hire and used for the carriage of passengers,-  
[This portion was substituted by Maharashtra 29 of 1994, Section 4(a)(i).]

[1000] [These figures were substituted for the figures '250' by Maharashtra 22 of 2006, Section 2(a)(i)(A).]

[1200] [These figures were substituted for the figures '350' by Maharashtra 22 of 2006, Section 2(a)(i)(B).]

[1600] [These figures were substituted for the figures '450' by Maharashtra 22 of 2006, Section 2(a)(i)(C).]

[2000] [These figures were substituted for the figures '550' by Maharashtra 22 of 2006, Section 2(a)(i)(D).]

[2400] [These figures were substituted for the figures '650' by Maharashtra 22 of 2006, Section 2(a)(i)(E).]

[3000] [These figures were substituted for the figures '200' by Maharashtra 22 of 2006, Section 2(a)(i)(F).]

Maharashtra 26 of 2001, Section 3(a)(i).]

Provided that, where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid maximum rates:

[\* \* \*] [This proviso was deleted by Maharashtra 26 of 2001, Section 3(a)(ii).]

Explanation.- Where not more than two children below the age of twelve years are permitted to be carried in a motor vehicle in addition to the number of passengers which the vehicle is permitted to carry, the child or children so carried, shall not be reckoned as passengers;]

(g) [ Jeep type motor cab (black and yellow) permitted to carry more than six passengers but not exceeding twelve passengers, excluding driver, for every 5,000] passenger: [Sub-entry (g) was added by Maharashtra 29 of 2009, Section 2(a), (w.e.f. 26-10-2009).]

Provided that, different rates of tax may be specified for the different Jeep type motor cab (black and yellow) on the basis of number of passengers permitted to be carried.

(1A) [ [Entry 1A was inserted by Maharashtra 29 of 2009, Section 3(b).]

Motor Vehicles (including tri-cycles) plying for hire and used for carriage of passengers, not required to be fitted with fare meters (tourist taxis)-

(a) Manufactured in India and permitted to carry not more than six passengers excluding the driver-

(i) other than air-conditioned, for every passenger that the vehicle is permitted to carry

[1,500] [These figures were substituted for the figures '375' by Maharashtra 22 of 2006, Section 2(a)(ii)(A)(I).]

(ii) air-conditioned, for every passenger that the vehicle is permitted to carry

[2,000] [These figures were substituted for the figures '500' by Maharashtra 22 of 2006, Section 2(a)(ii)(A)(H).]

(b) Manufactured in other countries and imported in India and permitted to carry not more than six passengers excluding the driver, for every passenger that the vehicle permitted to carry

[3,000] [These figures were substituted for the figures '750' by Maharashtra 22 of 2006, Section 2(a)(ii)(A)(B).]

Explanation. - Where not more than two children below the age of twelve year are permitted to be carried in a motor vehicle in addition to the number of passengers which the vehicle is permitted to carry, the child or children so carried, shall not be reckoned as passengers.]

(2) Motor vehicles plying for hire and used as a stage carriage for the carriage of passengers for every passenger permitted to carry

[500] [These figures were substituted for the figures '100' by Maharashtra 22 of 2006, Section 2(a)(iii).]

Provided that, where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.

Explanation.- Where not more than two children below the age of twelve years are permitted to be carried in a motor vehicle in addition to the number of passengers which the vehicle is permitted to carry, the child or children so carried, shall not be reckoned as passengers.

(3) Motor vehicles plying for hire or reward used for transport of passengers in respect of which contract carriage permits have been issued under the These words and figures were substituted for the words and figures [Motor Vehicles Act, 1988] and permitted to carry more than 6 passengers; excluding the driver, for every passenger that the vehicle is permitted to carry,-

(a) [ Ordinary omnibuses. permitted to carry more than six passengers. excluding driver, for every passenger. [[Sub-entry

(a) was substituted by	[5,000] [These figures were
Maharashtra 29 of 2009,	substituted for figures
Section 2(a)(ii), w.e.f.	'2,000' by Maharashtra 22
26-10-2009. Substituted entry	of 2006, Section
(a) reads as follows:- (a)	2(a)(iv)(A).]

Ordinary omnibuses, permitted to carry more than six passengers, excluding driver, for every passenger. - 5,000]]

Provided that, different rates of tax may be specified for the different ordinary omnibuses on the basis of number of passengers permitted to be carried.]

(b) [ Tourist	[10,000] [These
vehicles. permitted	figures were
to carry more than	substituted for
six passengers,	figures '5,000'
excluding driver,	by Maharashtra
for every	22 of 2006,
passenger] [Clause	Section
(b) was substituted	2(a)(iv)(B).]

by Maharashtra 25  
of 1990, Section  
6(2)(a)(ii).]

(bb) [ Tourist or ordinary  
vehicles, permitted to carry  
more than six passengers,  
excluding driver, for every  
passenger carried on each  
sleeper berth. [Sub-entry (bb)  
was inserted by Maharashtra 30  
of 2003, Section 2(a).]

15,000]

(c) [ Air-conditioned vehicles  
permitted to carry more than six  
passengers, excluding driver, for  
every passenger.] [Clause (c)  
was substituted by Maharashtra  
25 of 1990, Section 6(2)(a)(iii).]

[15,000] [These figures  
were substituted for the  
figures '8,000', by  
Maharashtra 22 of 2006,  
Section 2(a)(iv)(C).]

(cc) [ Air-conditioned vehicles  
permitted to carry more than six  
passengers, excluding driver, for  
every passenger carried on each  
sleeper berth. [Sub-entry (cc)  
was inserted by Maharashtra 30  
of 2003, Section 2(b).]

20,000]

(3A) [ Motor vehicles plying for  
hire or reward used for transport  
of passengers by private  
operators on inter-State routes  
in respect of which contract  
carriage permits have  
been issued under the Motor  
Vehicles Act, 1988 and  
permitted to carry more than six  
passengers excluding the driver,  
for every passenger the vehicle is  
permitted to carry... [Entry (3A)  
was inserted by Maharashtra 29  
of 1994, Section 4(c).]

5,000]

(3B) [ Air-conditioned motor  
vehicles plying for hire or reward  
used for transport of passengers  
by private operators  
on inter-State routes in respect

8,000]

of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 and permitted to carry more than six passengers excluding the driver, for every passenger that the vehicle is permitted to carry. [Entry (3B) was inserted by Maharashtra 15 of 2001, Section 3(a)(1).]

(4) [ The motor vehicles. other than those mentioned in item (3), plying for hire or reward and used for transport of passengers. in respect of which special permits have been issued under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 and permitted to carry more than six passengers, excluding driver, for every passenger. [Entry (4) was inserted by Maharashtra 25 of 1980, Section 6(b).] 5,000]

(4A) [ Air-conditioned motor vehicles other than those mentioned in item (3), plying for hire or reward and used for transport of passengers, in respect of which special permits have been issued under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 and permitted to carry more than six passengers, excluding driver, for every passengers that the vehicle is permitted to carry. [Entry (4A) was inserted by Maharashtra 15 of 2001, Section 3(a)(2).] 8,000]

Provided that, where a tax on motor vehicles is levied by any local authority, the maximum

rates for motorvehicles  
registered for use within the  
limits of such localauthority  
shall be two-thirds of the  
aforesaid maximum rates.

Explanation. - Where not more  
than two children belowthe age  
of twelve years are permitted to  
be carried in a motorvehicle in  
addition to the number of  
passengers which thevehicle is  
permitted to carry, the child or  
children so carried,shall not be  
reckoned as passengers.

IV-A.

Private service vehicles -

(a) Air-conditioned private  
service vehicle, for every  
personwhich the vehicle is  
permitted to carry.

[5,000] [These figures were  
substituted for the figures  
'2000' by Maharashtra 22 of  
2006, Section 2(b)(i).]

(b) Other than air-conditioned  
private service vehicles-

(i) for every person which  
thevehicle is permitted to carry

[2,500] [These figures were  
substituted for the figures  
'1000' by Maharashtra 22 of  
2006, Section 2(b)(ii)(A).]

(ii) for every person other  
thanseated person which the  
vehicle is permitted to carry

[1,000] [These figures were  
substituted for the figures  
'500' by Maharashtra 22 of  
2006, Section  
2(b)(ii)(B).]Provided that,  
where a tax on motor  
vehicles is levied by anylocal  
authority, the maximum  
rates for motor vehicles  
registeredfor use within the  
limits of such local authority  
shall betwo-thirds of the  
aforesaid maximum rates.]

[V. [Sub-clause V was  
substituted by Maharashtra 25  
of 1990, Section 6(3).]

Break-down vans used for  
towing disabled vehicles 600]

[VI. [Sub-clause VI was  
substituted by Maharashtra 25

(1) Tractors, whether or not  
fitted with any



of 1990, Section 6(4).]

equipment described in (2)  
below: and

(2) Any motor vehicles which  
are not intended to  
carry passengers, goods or other  
load, and which are fitted with  
any equipment such as cranes,  
compressors or projectors, and  
are used for any special services  
or purposes -

(a) Vehicles not exceeding  
750 kgs. in weight, unladen. 300

(b) Vehicles exceeding 750  
kgs. but not exceeding 1500 kgs. 400  
in weight, unladen.

(c) Vehicles exceeding 1500  
kgs. but not exceeding 2250 kgs 600  
in weight, unladen.

(d) Vehicles exceeding 2,250  
kgs in weight, unladen The rate specified to (c)  
above plus Rs. 300 for  
every 500 kgs. or part  
thereof in excess of 2,250  
kgs.]

[VI-A. [Sub-clause VI-A was  
inserted by Maharashtra 53 of Excavators -  
2005, Section 2.]

| (a) Vehicles not exceeding 750  
kgs. In weight, unladen. 2,000

| (b) Vehicles exceeding 750 kgs.  
but not exceeding 1,500 kgs. in 4,000  
weight, unladen.

| (c) Vehicles exceeding 1,500  
kgs. but not exceeding 2,250 kgs. 6,000  
in weight, unladen.

| (d) Vehicles exceeding 2,250  
kgs. in weight, unladen. Rs. 6000 plus Rs. 900 for  
every 500 kgs. or part  
thereof in excess of 2,250  
kgs,]

[VII. [Subs-clause VII was  
substituted by Maharashtra 13 Motor Vehicles other than  
of 2010, Section 2 (w.e.f. those liable to tax under  
29-4-2010).] the foregoing provisions of  
this Schedule or the Third

Schedule 5 -

(1) Permitted to carry not more than six persons, excluding driver -

(a) not exceeding 750 kgs in weight, unladen 2,000

(b) exceeding 750 kgs in weight, unladen 3,000

(2) Permitted to carry more than six persons, but not exceeding twelve persons, excluding driver, for every person 4,000

(3) Permitted to carry more than twelve persons, excluding driver for every person. 5,000]

VIII.

Trailers drawn by motor vehicles -

(a) When a trailer is used for the carriage of goods The rates specified in sub-clause III above in respect of motor vehicles used for the carriage of goods or materials.

(b) When a trailer is used for the carriage of passengers The rates specified in [sub-clause IV and IV-A] [These words, figures and letter were substituted for the word and figures 'sub-clause IV, by Maharashtra 9 of 1989, Section 6(3).] above in respect of motor vehicles plying for hire and used for carriage of passengers.

(bb) [ when a trailer is used for the agricultural purposes, - [Entry (bb) was inserted by Maharashtra 15 of 2001, Section 15 of 2001, Section 3(b).]

(i) trailer exceeding 4,500 kgs but not exceeding 7,500 kgs in 1,500

weight, laden

(ii) trailer exceeding 7500 kgs in weight, laden 3,000]

(c) when a trailer is used for any other purpose 40

[IX. [Sub-clause IX added by Maharashtra 29 of 2009, Section 2(b) (w.e.f. 26.10.2009).]

Camper Van -

Vehicles per square meter floor area excluding the driver's cabin 20,000]

B.	Motor vehicles other than those fitted solely with pneumatic tyres.	The rate shown in clause A plus fifty percentum [10,000] [These
C.	Dealers in, or manufactures of motor vehicles for a general license, in respect of each motor vehicle	figure were substituted for the figures '300' by Maharashtra 14 of 2006, Section 2.]

[Second Schedule] [This Schedule was substituted for the Third Schedule and Fourth Schedule by Maharashtra 2 of 1998, Section 11.] [See section 3 [(1C), (1E) and (1F)] [These brackets, figures, letters and words were substituted for the brackets, figures, letters and words '(1C) and (1E)' by Maharashtra 12 of 2010, Section 6(a) (w.e.f 29-4-2010).] and section 9(6) and (7)]

## Part I – {

[-| Serial No.| Description of Motor Vehicle| One time tax at the time of registration|-| (1)| (2)| (3)|-| 1| 1. [ Motor cycles and tri-cycles, including those used for drawing a trailer or a side car,-(a) whose engine capacity is upto 99cc;(b) whose engine capacity is above 99cc but upto 299cc;(c) whose engine capacity is more than 299cc; [Substituted by Act No. 50 of 2017, dated 19.8.2017]] 10% of the cost of vehicle subject to a minimum of rupees 1,500 ;11% of the cost of vehicle subject to a minimum of rupees 1,500 ;12% of the cost of vehicle subject to a minimum of rupees 1,500 ;]-| 2| Motor Vehicles (including tri-cycles) used for carriages of goods or materials.| 7 times the annual rate of tax payable for the relevant class of registered laden weight under First Schedule.|-| [3 [Entry 3 was added by Maharashtra 12 of 2010, Section 6(b), (w.e.f. 29-4-2010).]] Motor vehicles (including tri-cycles) plying for hire or reward, fitted with fare meters and used for carriage of not more than six passengers.| 11 times the annual rate of tax payable for the relevant class of the vehicles mentioned in sub-clause IV of clause A under the First Schedule.]:|}

## Part II – {

[-| Serial No.| Stage of Registration| One time tax payable if tax vehicle is already registered|-| (1)| (2)| (3)|-| If the motor cycle or to-cycle or motor vehicle(including tri-cycle) used for carriage of goods or materials[or for carriage of not more than six passengers for hire or reward and fitted with fare meter] [These words were inserted by Maharashtra 12 of 2010, Section 6(c), (w.e.f. 29-4-2010).]is already registered and its age from the month of first registration is, -|||-| (1)| more than 1 year but not more than 2 years| 95.80%| of the one time tax leviable under Part I|-| (2)| more than 2 years but not more than 3 years| 91.30%| Do|-| (3)| more than 3 years but not more than 4 years| 86.70%| Do|-| (4)| more than 4 years but not more than 5 years| 81.80%| Do|-| (5)| more than 5 years but not more than 6 years| 76.60%| Do|-| (6)| more than 6 years but not more than 7 years| 71.20%| Do|-| (7)| more than 7 years but not more than 8 years| 65.60%| Do|-| (8)| more than 8 years but not more than 9 years| 59.60%| Do|-| (9)| more than 9 years but not more than 10 years| 53.40%| Do|-| (10)| more than 10 years but not more than 11 years| 46.80%| Do|-| (11)| more than 11 years but not more than 12 years| 39.90%| Do|-| (12)| more than 12 years .... ....| 32.70%| Do|}]Note.- In case the purchase invoice of the vehicle could not be produced for any reason, the cost of the vehicle for the purpose of levy of tax shall be the present cost of a vehicle manufactured by the same manufacturer which is closest in weight to the vehicle on which tax is being levied.

## Part III – {

[-| Serial No.| Stage when refund is claimed| Refund for removal, suspension or cancellation of Registration| Refund per quarter (for not using the vehicle)|-| (1)| (2)| (3)| (4)|-| If the period elapsed after payment of one time tax on the motor cycle or tri-cycle or the motor vehicle(including tri-cycle) used for carriage of goods or materials[or for carriage of not more than six passengers for hire or reward and fitted with fare meter] [These words were inserted by Maharashtra 12 of 2010, Section 6(c), (w.e.f. 29-4-2010).]is -|||-| (1)| Less than one year| 95.8%| of the one time tax paid| 0.9%| of the one time tax paid|-| (2)| more than 1 year but not more than 2 years| 91.3%| Do| 0.9%| Do|-| (3)| more than 2 years but not more than 3 years| 86.7%| Do| 0.9%| Do|-| (4)| more than 3 years but not more than 4 years| 81.8%| Do| 0.9%| Do|-| (5)| more than 4 years but not more than 5 years| 76.6%| Do| 1.0%| Do|-| (6)| more than 5 years but not more than 6 years| 71.2%| Do| 1.0%| Do|-| (7)| more than 6 years but not more than 7 years| 65.6%| Do| 1.0%| Do|-| (8)| more than 7 years but not more than 8 years| 59.6%| Do| 1.0%| Do|-| (9)| more than 8 years but not more than 9 years| 53.4%| Do| 1.0%| Do|-| (10)| more than 9 years but not more than 10 years| 46.8%| Do| 1.1%| Do|-| (11)| more than 10 years but not more than 11 years| 39.9%| Do| 1.1%| Do|-| (12)| more than 11 years but not more than 12 years| 32.7%| Do| 1.1%| Do|-| (13)| more than 12 years but not more than 13 years| 25.1%| Do| 1.1%| Do|-| (14)| more than 13 years but not more than 14 years| 17.2%| Do| 1.1%| Do|-| (15)| more than 14 years| Nil|| Nil|}]Note - No refund would be admissible for a vehicle beyond 14 years of its first registration[Third Schedule] [This Schedule was substituted for the Fifth Schedule and Sixth Schedule by Maharashtra 2 of 1998, Section 12.][See section 3(1-D) and section 9(6) and (7)]

## Part I – {

Serial No.	Description of Motor Vehicle	One time tax at the time of registration
(1)	(2)	(3)
(1)	Motor Cars and Omni buses	<p>[ Petrol driven vehicles : [Substituted by Act No. 50 of 2017, dated 19.8.2017]</p> <p>(a) 11% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;</p> <p>(b) 12% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;</p> <p>(c) 13% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ;</p> <p>(2) Diesel driven vehicles:</p> <p>(a) 13% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;</p> <p>(b) 14% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;</p> <p>(c) 15% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ;</p> <p>(3) Compressed Natural Gas (CNG) or Liquefied Petrol Gas (LPG) driven new vehicle with original equipment fitted with CNG/LPG kit by manufacturer :</p> <p>(a) 7% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;</p> <p>(b) 8% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;</p> <p>(c) 9% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ;</p>

## Part II – {

Serial No.	Stage of Registration	One time tax payable if the vehicle is already registered
(1)	(2)	(3)
(1)	If the motor car or omni bus is already registered and its age from the month of first registration is -	<p>(1) more than 1 year but not more than 2 years   97.2%   of the one time tax payable under Part I</p> <p>(2) more than 2 years but not more than 3 years   94.3%   Do</p> <p>(3) more than 3 years but not more than 4 years   91.2%   Do</p> <p>(4) more than 4 years but not more than 5 years   87.9%   Do</p> <p>(5) more than 5 years but not more than 6 years   84.5%   Do</p> <p>(6) more than 6 years but not more than 7 years   81.0%   Do</p> <p>(7) more than 7 years but not more than 8 years   77.2%   Do</p> <p>(8) more than 8 years but not more than 9 years   73.3%   Do</p> <p>(9) more than 9 years but not more than 10 years   69.1%   Do</p> <p>(10) more than 10 years but not more than 11 years   64.8%   Do</p> <p>(11) more than 11 years but not more than 12 years   60.2%   Do</p> <p>(12) more than 12 years but not more than 13 years   55.4%   Do</p> <p>(13) more than 13 years but not more than 14 years   50.4%   Do</p> <p>(14) more than 14 years but not more than 15 years   45.1%   Do</p> <p>(15) more than 15 years but not more than 16 years   39.6%   Do</p> <p>(16) more than 16 years but not more than 17 years   33.8%   Do</p> <p>(17) more than 17 years   27.7%   Do</p>

## Part III – {

Serial No.	Stage when refund is claimed	Refund for removal, suspension or cancellation of registration	Refund per quarter (for not using the vehicle)
(1)	(2)	(3)	(4)
(1)	If the period elapsed after payment of one time tax on the motor car or omni bus is -	<p>(1) less than one year   97.2%   of the one time tax paid   0.6%   of the one time tax paid</p> <p>(2) more than 1 year but not more than 2 years   94.3%   Do   0.6%   Do</p> <p>(3) more than 2 years but not more than 3 years   91.2%   Do   0.6%   Do</p> <p>(4) more than 3 years but not more than 4 years   87.9%   Do   0.7%   Do</p> <p>(5) more than 4 years but not more than 5 years   84.5%   Do   0.7%   Do</p> <p>(6) more than 5 years but not more than 6 years   81.0%   Do   0.7%   Do</p> <p>(7) more than 6 years but not more than 7 years   77.2%   Do</p>	

0.7%| Do|-| (8)| more than 7 years but not more than 8 years| 73.3%| Do| 0.7%| Do|-| (9)| more than 8 years but not more than 9 years| 69.1%| Do| 0.7%| Do|-| (10)| more than 9 years but not more than 10 years| 64.8%| Do| 0.8%| Do|-| (11)| more than 10 years but not more than 11 years| 60.2%| Do| 0.8%| Do|-| (12)| more than 11 years but not more than 12 years| 55.4%| Do| 0.8%| Do|-| (13)| more than 12 years but not more than 13 years| 50.4%| Do| 0.8%| Do|-| (14)| more than 13 years but not more than 14 years| 45.1%| Do| 0.8%| Do|-| (15)| more than 14 years but not more than 15 years| 39.6%| Do| 0.8%| Do|-| (16)| more than 15 years but not more than 16 years| 33.8%| Do| 0.9%| Do|-| (17)| more than 16 years but not more than 17 years| 27.7%| Do| 0.9%| Do|-| (18)| more than 17 years but not more than 18 years| 21.2%| Do| 0.9%| Do|-| (19)| more than 18 years but not more than 19 years| 14.5%| Do| 0.9%| Do|-| (20)| more than 19 years| Nil|| Nil||}Note.- No refund would be admissible for a vehicle beyond nineteen years of its first registration.[Fourth Schedule] [This heading was substituted for the heading 'Seventh Schedule' by Maharashtra 2 of 1998. Section 13.][See section 11(2)(c)]

Name of the local body	Amount to be paid Rs.
1	2
Bhor Municipality	1,679
[*	* * *]
[*	* * *]
[*	* * *]
Jawahar Municipality	3,377
Phaltan Municipality	864
Mangalwedha Municipality	2,828
Sangli Municipality	6,455
Buldhgaon Village Panchayat	3,469
Kurundwad Municipality	361
[*	* * *]
Murud Municipality	235
Shrivardhan Municipality	181
Kolhapur Municipality	15,485
Ichalkaranji Municipality	189
Vadgaon Municipality	1,614
Gandhinglaj Municipality	364
Malkapur Municipality	497
Miraj Municipality	1,000
District Local Board, Kolhapur	2,07,007

The entries relating to the following Municipalities were deleted by the Maharashtra Adaptation of Laws (State and Concurrent Subjects) Order, 1960, Schedule :-Name of the Local Authority - Amount to be paid Rs.(a) Himmatnagar Municipality - 379.00(b) Idar Municipality - 61.00(c)

Santrampur Municipality - 938.00(d) Gamdevi Municipality - 705.00(e) Bilimora Municipality - 300.00(f) Navsari Municipality - 5,576.00(g) Unjha Municipality - 275.00(h) Mehsane Municipality - 145.00(i) Baroda Municipality - 4,363.00(j) Dabhoi Municipality - 121.00(k) Degham Municipality - 200.00

[Fifth Schedule] [5th Schedule added by Maharashtra 30 of 2010, Section 5, (w.e.f. 15-10-2010).][See section 3A]

Sr. No.	Class and age of vehicle	Rate of environment tax in rupees
(1)	(2)	(3)
(1)	Non-transport vehicles which have completed 15 years from the date of their first registration, for every 5 years in lumpsum, after completion of such 15 years,-	
(a) Two wheeler	2000	
(b) Other than two wheeler (Petrol driven vehicles)	3000	
(c) Other than two wheeler (Diesel driven vehicles)	3500	
(2)	(I) Transport vehicles which have completed 8 years from the date of their first registration, and not running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 8 years,-	
(a) Threewheeler auto-rickshaw	750	
(b) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).	1250	
(c) Tourist taxi	2500	
(d) Light goods vehicles	2500	
(II) Transport vehicles which have completed 15 years from the date of their first registration and running on Compressed Natural Gas (CNG) or Liquefied Petroleum Gas (LPG), for every 5 years in lump sum, after completion of such 15 years,-		
(a) Threewheeler auto-rickshaw	750	

(b) Taxis fitted with fare meters and permitted to carry not more than six passengers and Jeep type motor cab (black and yellow).	1250
(c) Tourist taxi	2500
(d) Light goods vehicles	2500
(3)	Transport vehicles other than those covered in entry (2) above, which have completed 8 years from the date of their first registration, thereafter for every year,-
(a) Medium, Heavy and Articulated goods vehicles with gross vehicle weight more than 7500 kg.	10 per cent of annual tax
(b) Contract carriage buses and motor vehicles covered under Clause A-VII of the First Schedule	2.5 per cent of annual tax
(c) Private service vehicles	2.5 per cent of annual tax
(d) Tourist buses	2.5 per cent of annual tax.]
(e) Camper Van (Transport), Stage Carriage Vehicle, Special Purpose Vehicle, Mobile Clinic, Ambulance, X-Ray Van, Library Van, Mobile Workshop, Cash Van, Hearse, Animal Ambulance, Fire Brigade Vehicles and motor vehicles covered under Clauses A-VI of the First Schedule.	2.5 per cent of annual tax

Notifications G.N.H.D., No. MTA. 1059/22621-XII-C, dated 23rd December, 1971. (M. G., 1972, Part IV-B, page 129) - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Motor Vehicles Tax (Amendment) Act, 1969 (Maharashtra XLIII of 1969), the Government of Maharashtra hereby appoints the 1st day of January 1972 as the date on which the said Act shall come into force. G.N.H.D., No. TPA 1092/CR-1/TRA-3 dated 15th June, 1993 (M. G., Part IV-B, page 897) - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Motor Vehicles (Taxation of Passengers) (Amendment) Act, 1993 (Maharashtra V. of 1993) the Government of Maharashtra hereby appoints the 1st day of July 1993 to be the date on which the said Act shall come into force. G.N.H.D., No. MTA. 1097/CR-1(a)/TRA-3, dated 29th November, 1997 (M. G., Part IV-B, page 1522) -- In exercise of the powers conferred by sub-section (2) of section 1 of the Maharashtra Ordinance No. XVI of 1997, the Government of Maharashtra hereby appoints the 1st December 1997 to be the date on which sections 2 to 5, 7 and 8 of the ordinance shall come into force. G.N.H.D., No. MTA. 1003/CR-10/TRA-3, dated 5th May, 2006 (M. G., Part IV-B, page 717) - In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Motor Vehicles Tax (Second Amendment) Act, 2006 (Maharashtra XIV of 2006), the Government of Maharashtra hereby appoints the 8th day of May 2006 to be the date on which the said Act shall come into



force.G.N.H.D., No. MTA. 1071/1-XII-D, dated 20th March, 1973 (M. G., Part IV-B, page 605) - In exercise of the powers conferred by sub-section (3) of section 1 of the Bombay Motor Vehicles Tax (Amendment) Act, 1972 (Maharashtra XXXVII of 1972), the Government of Maharashtra hereby appoints the 1st day of April 1973, to be the date on which all the provisions of the said Act, shall come into force.G.N.H. D., No. MTA. 1973/32,XII-C, dated 1st July, 1974 (M. G. Part IV-B, page 887) - In exercise of the powers conferred by sub-section (7) of section 2 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), and in supersession of all the previous notifications issued in this behalf, the Government of Maharashtra hereby appoints each of the officers specified in column (2) of the Schedule hereto, to be the Taxation Authority for the areas specified against them in column (3) of the said Schedule.

## Schedule

Serial No.	Officers	Areas
(1)	(2)	(3)
1	Transport Commissioner	Whole State
2	Joint Transport Commissioner	Whole State
3	Deputy Transport Commissioner	Whole State
4	Assistant Transport Commissioner	Whole State
5	Regional Transport Officer Bombay (East) and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Bombay (East).	From Mulund to Kuria (both inclusive) comprising the areas of Bhandup, Vikhroli, Ghatkopar of Greater Bombay District.
6	Regional Transport Officer Bombay (West) and Deputy Regional Transport Officer Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Bombay (West).	From Dahisar to Bandra (both inclusive) comprising the areas of Borivali, Kandivali, Malad, Goregaon, Jogeshwari, Andheri, Vile Parle, Santacruz, Khar of Greater Bombay District.
7	Regional Transport Officer, Bombay (Central) and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Bombay (Central).	From Colaba to Mahim and Sion of Greater Bombay District.
8	Regional Transport Officer, Thane and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Thane.	Thane District excluding Kalyan, Murbad and Ulhasnagar Talukas.
9	Deputy Regional Transport Officer, Kalyan and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Kalyan.	Kalyan, Murbad and Ulhasnagar Talukas of Thane District.

- 10 Deputy Regional Transport Officer, Pen, District Raigad and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Pen, District Raigad. Raigad District.
- 11 Assistant Regional Transport Officer, Ratnagiri and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Ratnagiri. Ratnagiri District.
- 12 Assistant Regional Transport Officer, Sindhudurg and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Sindhudurg. Sindhudurga District.
- 13 Regional Transport Officer, Pune and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Pune. Pune District excluding Pimpri-Chinchwad Municipal area, Khed, Junnar and Ambegaon Talukas and the area between Pimpri-Chinchwad to Lonavala.
- 14 Deputy Regional Transport Officer, Pimpri-Chinchwad and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Pimpri-Chinchwad. Pimpri-Chinchwad Municipal area, Khed, Junnar and Ambegaon Talukas and the area between Pimpri-Chinchwad to Lonavala of Pune District.
- 15 Deputy Regional Transport Officer, Solapur and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Officer, Solapur. Solapur District.
- 16 Regional Transport Officer, Aurangabad and Deputy Regional Transport Officer, Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Regional Transport Office, Aurangabad. Aurangabad District.
- 17 Assistant Regional Transport Officer, Latur and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office Latur. Latur District.
- 18 Assistant Regional Transport Officer, Nanded and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Nanded. Nanded District.
- 19 Assistant Regional Transport Officer, Parbhani and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Parbhani. Parbhani District.
- 20 Assistant Regional Transport Officer, Beed and Inspector of Motor Vehicles attached to the Assistant Regional Transport Office, Beed. Beed District.

- 21 Assistant Regional Transport Officer, Jalna and  
Inspector of Motor Vehicles attached to the Jalna District.  
Assistant Regional Transport Office, Jalna
- 22 Assistant Regional Transport Officer, Osmanabad  
and Inspector of Motor Vehicles attached to the Osmanabad District.  
Assistant Regional Transport Office, Osmanabad.
- 23 Regional Transport Officer, Nagpur and Deputy  
Regional Transport Officer, Assistant Regional  
Transport Officer, and Inspector of Motor Vehicles Nagpur District.  
attached to the Regional Transport Office, Nagpur.
- 24 Deputy Regional Transport Officer, Chandrapur  
and Assistant Regional Transport Officer and  
Inspector of Motor Vehicles attached to the Deputy Chandrapur District.  
Regional Transport Office Chandrapur
- 25 Assistant Regional Transport Officer, Wardha and  
Inspector of Motor Vehicles attached to the Wardha District.  
Assistant Regional Transport Office, Wardha.
- 26 Assistant Regional Transport Officer, Gondia and  
Inspector of Motor Vehicles attached to the Bhandara District.  
Assistant Regional Transport Office, Gondia.
- 27 Assistant Regional Transport Officer, Gadchiroli  
and Inspector of Motor Vehicles attached to the Gadchiroli District.  
Assistant Regional Transport Office, Gadchiroli.
- 28 Regional Transport Officer, Nashik and Deputy  
Regional Transport Officer, Assistant Regional  
Transport Officer and Inspector of Motor Vehicles Nashik District.  
attached to the Regional Transport Office, Nashik.
- 29 Deputy Regional Transport Officer, Dhule and  
Assistant Regional Transport Officer, and  
Inspector of Motor Vehicles attached to the Deputy Dhule District.  
Regional Transport Office, Dhule.
- 30 Deputy Regional Transport Officer, Dhule and  
Assistant Regional Transport Officer and Inspector  
of Motor Vehicles attached to the Deputy Regional Jalagaon District.  
Transport Office, Jalagaon.
- 31 Deputy Regional Transport Officer, Ahmednagar  
and Assistant Regional Transport Officer and  
Inspector of Motor Vehicles attached to the Deputy Ahmednagar District excluding  
Shrirampur, Kopergaon, Rahuri Newasa,  
Sangamner and Akola Talukas.  
Regional Transport Office, Ahmednagar.
- 32 Deputy Regional Transport Officer, Shrirampur  
and Assistant Regional Transport Officer and  
Inspector of Motor Vehicles attached to the Deputy Shrirampur, Kopergaon, Rahuri,  
Newasa, Sangamner and Akola Talukas of  
Ahmednagar District.

- Regional Transport Office, Shrirampur.
- Regional Transport Officer, Kolhapur and Deputy  
Regional Transport Officer, Assistant Regional  
33 Transport Officer and Inspector of Motor Vehicles Kolhapur District.  
attached to the Regional Transport Office,  
Kothapur.
- Deputy Regional Transport Officer, Sangli and  
34 Assistant Regional Transport Officer and Inspector  
of Motor Vehicles attached to the Deputy Regional Sangli District.  
Transport Office, Sangli.
- Deputy Regional Transport Officer, Satara and  
35 Assistant Regional Transport Officer and Inspector  
of Motor Vehicles attached to the Deputy Regional Satara District.  
Transport Office, Satara.
- Regional Transport Officer, Amravati, and Deputy  
Regional Transport Officer, Assistant Regional  
36 Transport Officer and Inspector of Motor Vehicles Amravati District.  
attached to the Regional Transport Office,  
Amravati.
- Deputy Regional Transport Officer, Akola and  
37 Assistant Regional Transport Officer and Inspector  
of Motor Vehicles attached to the Deputy Regional Akola District.  
Transport Office, Akola.
- Assistant Regional Transport Officer, Buidhana  
38 and Inspector of Motor Vehicles attached to the Buidhana District.  
Assistant Regional Transport Office, Buidhana.
- Assistant Regional Transport Officer, Yavatmal  
39 and Inspector of Motor Vehicles attached to the Yavatmal District.  
Assistant Regional Transport Office, Yavatmal.

G. N. H. D., No. MTA. 2075/6-(g) XXXIV-TR, dated 31st December, 1976 (M. G., 1977, Part IV-B, page 71) - In exercise of the powers conferred by clause (7) of section 2 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) the Government of Maharashtra hereby appoints the officers of the States of Gujarat, Haryana, Madhya Pradesh, Punjab, Rajasthan, Uttar Pradesh and the Union Territory of Delhi (being officers who are duly authorised therein under the law providing for levy of tax on motor vehicle to collect tax goods vehicles owned by a public carrier holding a composite permit in respect thereof duly granted in pursuance of the special reciprocal agreement between the said States and the said Union Territory and Maharashtra to be the Taxation Authority in respect of public goods vehicles which are authorised to operate within the State of Maharashtra under such composite permits. G.N. H.D., No. MTA. 2075/6-(c)-XXXIV-TR, dated 31st December, 1976 (M. G., 1977, Part IV-B, page 68) - In exercise of the powers conferred by clause (7) of section 2 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby appoints the officers of the States of Andhra Pradesh, Kerala, Tamil Nadu and Karnataka and the Union Territories of Pondicherry and Goa (being officers who are duly authorised

therein under the law providing for levy of tax on motor vehicles to collect tax on goods vehicles owned by a public carrier holding a composite permit in respect thereof duly granted in pursuance of the special reciprocal agreement between the said States, Union Territories and Maharashtra) to be the Taxation Authority in respect of public goods vehicles which are authorised to operate within the State of Maharashtra under such composite permits.G.N. H.D., No. MTA.

2075/6-(f)-XXXIV-TR., dated 31st December, 1976 (M. G., 1977, Part IV-B, page 70) - In exercise of the powers conferred by clause (7) of section 2 of the Bombay Motor Vehicles Tax Act. 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby appoints the officers of the States of Madhya Pradesh, Orissa, Bihar and West Bengal (being officers who are duly authorised therein under the law providing for levy of tax on motor vehicles to collect tax on goods vehicles owned by a public carrier holding a composite permit in respect thereof duly granted in pursuance of the special reciprocal agreement between the said States, and Maharashtra) to be the Taxation Authority in respect of public goods Vehicles which are authorised to operate within the State of Maharashtra under such composite permits.G.N. H.D., No. MTA. 2075-XXXIV-TR., dated 3rd April, 1976 (M. G., Part IV-B, page 430) - In exercise of the powers conferred by clause (7) of section 2 of the Bombay Motor Vehicles Tax Act. 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby appoints the officers of all the other States of Union Territories [being officers who are duly authorized therein under the law providing for levy of tax on motor vehicles to collect tax on goods vehicles owned by a public carrier holding a national permit in respect thereof duly granted under sub-section (11) of section 63 of the Motor vehicles Act, 1939 [(IV of 1939)] to be the Taxation Authority in respect of goods vehicles which are authorised to operate within the State of Maharashtra under such national permits.G.N. H.D., No. MTA. 10200/CR-9/TRA-3, dated 24th July, 2000 (M. G., Part IV-B, page 849) - In exercise of the powers conferred by sub-section (7) of section 2 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby appoints each of the officers specified in column (2) of the schedule hereto, to be the Taxation Authority for the areas specified against them in column (3) of the said Schedule.

## Schedule 2

Serial No.	Officers	Areas
(1)	(2)	(3)
1	Deputy Regional Transport Officer	Ratnagiri
2	Deputy Regional Transport Officer	Sindhudurg
3	Deputy Regional Transport Officer	Wardha
4	Deputy Regional Transport Officer	Gondiya
5	Deputy Regional Transport Office	Gadchiroli
6	Deputy Regional Transport Officer	Latur
7	Deputy Regional Transport Officer	Jalna
8	Deputy Regional Transport Officer	Nanded
9	Deputy Regional Transport Officer	Parbhani
10	Deputy Regional Transport Officer	Osmanabad
11	Deputy Regional Transport Officer	Beed

12 Deputy Regional Transport Officer Buidhana

13 Deputy Regional Transport Officer Yavatmal

G. N. H.D. No. MTA 1001/CR-19/TRA-3, dated 24th August, 2001 (M. G., Part IV-B, page 1025) - In exercise of the powers conferred by sub-section (7) of section 2 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby appoints ea1/4:11 of the officers specified in column (2) of the schedule hereto, to be the Taxation Authority for the areas specified against them in column (3) of the said Schedule.

### Schedule 3

Serial No.	Officers	Areas
(1)	(2)	(3)
1	Deputy Regional Transport Officer, Nandurbar and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Nandurbar	Nandurbar District.
2	Deputy Regional Transport Officer, Washim and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Washim	Washim District.
3	Deputy Regional Transport Officer, Hingoli and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Hingoli	Hingoli District.
4	Deputy Regional Transport Officer, Gondia and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Gondia	Gondia District.
5	Deputy Regional Transport Officer, Bhandara and Assistant Regional Transport Officer and Inspector of Motor Vehicles attached to the Deputy Regional Transport Office, Bhandara	Bhandara District.

G.N. H.D., No. MTA. 1079/3-(B)TRA-3, dated 1st April, 1979 (M. G., Part IV-B, page 765) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), and of all other powers enabling it in that behalf, and in supersession of Government Notification, Home Department, No. MTA. 1067-C-2897-XII, dated the 28th August, 1967, the Government of Maharashtra hereby directs that, on and from the 1st day of April 1979, there shall be levied and collected a tax at the annual rate specified in column 2 of the Schedule appended hereto, on the motor vehicles specified in the corresponding entry in column 1 of that Schedule, used or kept for use in the whole of the State of Maharashtra.

### Schedule 4

Motor Vehicles	Annual rate of tax
1	2
	Rs.

A. Motor vehicles fitted solely with pneumatic tyres -

I. Motor cycles and tricycles(including motor scooters and cycles with attachments forpropelling the same by mechanical power)-

(a) Cycles not exceeding 50 kgs.in weight unladen.	[30] [Substituted by G. N. of 25-11-1982.]
(b) Cycles not exceeding 100 kgs.in weight unladen.	[60] [Substituted by G. N. of 25-11-1982.]
(c) Cycles exceeding 100 kgs. inweight unladen.	[84] [Substituted by G. N. of 25-11-1982.]
(d) Tricycles.	[84] [Substituted by G. N. of 25-11-1982.]
(e) Cycles or tricycles used fordrawing a trailer or sidecar	16.50 in addition to the rates specified above.

II. Motor vehicles not exceeding 250 kgs. in weight unladenadapted and used for invalids

5

III. Motor vehicles (including tricycles) used for thecarriage of goods of materials

(a) Vehicles, the registeredladen weight of which does not exceed 750 kgs.	200
(b) Vehicles, the registeredladen weight of which exceeds 750 kgs. but does not exceed 1,500kgs.	330
(c) Vehicles, the registeredladen weight of which exceeds 1500 kgs. but does not exceed 3000kgs.	510
(d) Vehicles, the registeredladen weight of which exceeds 3000 kgs. but does not exceed 4500kgs.	720
(e) Vehicles, the registeredladen weight of which exceeds 4500 kgs. but does not exceed 6000kgs.	960
(f) Vehicles, the registeredladen weight of which exceeds 6000 kgs. but does not exceed 7500kgs.	1200
(g) Vehicles, the registeredladen weight of which exceeds 7500 kgs.	The rate specified in (f) aboveplusRs. 80 for every250 kgs. or part thereof in excess of 7,500 kgs.

Provided that, where a tax onmotor vehicles is levied by any local authority, the rates formotor vehicles registered for use solely within the limits ofsuch local authority shall be two-thirds of the aforesaid rates.

IV. Motor vehicles (including tricycles) plying for hire andused for the carrying of passengers-

(a) Vehicles licensed to carry inall not more than 2 passengers.	120
	180

(b) Vehicles (being threewheelers) licensed to carry 3 passengers.

(bb) Vehicles other than those mentioned in every (b) and licensed to carry in all more than 2 but not more than 4 240 passengers.

(c) Vehicles licensed to carry more than 4 passengers ..

The rate specified in (bb) above plus Rs. 55 for every passenger in addition to four passengers which the vehicle is licensed to carry.

Provided that, where a tax on motor vehicles is levied by any local authority, the rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid rates.

G.N. H.D., No. MTA 1993/CR-6/TRA-3, dated 25th March, 1994 (M.G., Part IV-13, page 554) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) the Government of Maharashtra hereby amends, with effect from the 1st day of April 1994, the Government of Notification, Home Department, No. MTA.

1991/12/TRA-3, dated the 31st August, 1991 as follows, namely:- In the Schedule to the said notification, for paragraph VII, the following shall be substituted, namely:- "VII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule or the third Schedule,-

- |   |      |
|---|------|
| (a) Vehicles not exceeding 750 kgs. in weight, unladen.-  | 480  |
| (b) Vehicles exceeding 750 kgs. but not exceeding 1,500 kgs. in weight, unladen.  | 640  |
| (c) Vehicles exceeding 1,500 kgs. but not exceeding 2,250 kgs. in weight, unladen.  | 740  |
| (d) Vehicles exceeding 2,250 kgs. in weight, unladen, permitted to carry six or less number of persons, excluding driver. | 800  |
| (e) Vehicles exceeding 2,250 kgs. in weight, unladen.   |      |
| (i) permitted to carry more than six persons, but not exceeding twelve persons excluding the driver, for every person.    | 140  |
| (ii) permitted to carry more than twelve persons, excluding driver, for every person.                                     | 400" |

G.N. H.D., No. MTA. 1093/CR-12/TRA-3, dated 6th May, 1994 (M.G. Part IV-B, page 701) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) the Government of Maharashtra hereby amends with effect from 1st day of May 1994, the Government Notification, Home Department No. MTA. 1991/12/TRA-3, dated the 31st August, 1991 as follows, namely:- In the Schedule to the said notification, in paragraph IV, -(a) for sub-paragraph (1), the following shall be substituted, namely:- "(1) Motor vehicles (including tricycles) plying for hire and used for the carriage of passengers:-

- |   | Rs. |
|---|-----|
| (a) vehicles licensed to carry two passengers   | 160 |
| (b) vehicles licensed to carry three passengers | 240 |
| (c) vehicles licensed to carry four passengers  | 320 |
| (d) vehicles licensed to carry five passengers  | 360 |



(e) vehicles licensed to carry six passengers 500

Provided that, where a tax on motor vehicles is levied by any local authorities the rates for motor vehicle registered for use within the limits of such local authority shall be two-thirds of the aforesaid annual rates: Provided further that, the rate for motor vehicle not required to be fitted with taximeters (tourist taxis) shall be one hundred per cent more than the rate specified for the corresponding class of vehicles. Explanation. - Where not more than two children below the age of twelve years are permitted to be carried in a motor vehicle in addition to the number of passengers which the vehicle is licensed to carry, the child or children so carried shall not be reckoned as passengers. (b) for sub-paragraph (3), the following shall be substituted, namely: - "(3) Motor vehicles plying for hire or reward used for transport of passengers in respect of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988) (other than those owned by private operators i.e. other than State Transport Undertakings, used for plying on inter-State route) and permitted to carry more than 6 passengers excluding the driver, for every passenger that the vehicle is permitted to carry ordinary omnibuses, -

(a) Ordinary omnibuses, permitted to carry more than six passengers excluding driver; for every passenger. Rs. 750

Tourist vehicles -

(b) Tourist vehicles permitted to carry more than six passengers excluding driver, for every passenger. Rs. 3,000

Air Conditioned vehicles -

(c) Air-conditioned vehicles permitted to carry more than six passengers excluding driver, for every passenger. Rs. 4,000

(3A) Motor Vehicles plying for hire or reward used for transport of passengers by private operators (i.e. other than State Transport Undertakings) on inter-State route in respect of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988) and permitted to carry more than six passengers excluding driver, for every passenger the vehicle is permitted to carry -

(a) Air-conditioned vehicles -

Air-conditioned vehicles permitted to carry more than six passengers excluding driver, or every passenger. Rs. 4,000

(b) Other than air-conditioned vehicles -

Other than air-conditioned vehicles permitted to carry more than six passengers excluding driver; for every passenger. Rs. 3,000

G.N. H.D., No. MTA 1997/7/TRA-3, dated 21st March, 1997 (M. G. Part IV-B, page 930) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), Government of Maharashtra hereby rescinds the Government Notification, Home Department No. MTA. 1997/7/TRA-3, dated 21st March, 1997 and amends with effect from the 1st day of April 1997, Government Notification, Home Department No. MTA. 1991/12. TRA-3, dated the 31st August 1991, as follows namely: - In the Schedule to the said Notification, in clause A, - (a) for paragraph III, the following shall be substituted, namely: - III. Motor Vehicles (including tri-cycles) used for carriage of goods or materials: -

(a) Vehicles the registered laden weight of which does not exceed 750 kgs.	
(b) Vehicles the registered laden weight of which exceeds 750 kgs. but does not exceed 1,500 kgs.	1,290
(c) Vehicles the registered laden weight of which exceeds 1,500 kgs. but does not exceed 3,000 kgs.	1,830
(d) Vehicles the registered laden weight of which exceeds 3,000 kgs. but does not exceed 4,500 kgs.	2,190
(e) Vehicles the registered laden weight of which exceeds 4,500 kgs. but does not exceed 6,000 kgs.	3,080
(f) Vehicles the registered laden weight of which exceeds 6,000 kgs. but does not exceed 7,500 kgs.	3,790
(g) Vehicles the registered laden weight of which exceeds 7,500 kgs. but does not exceed 9,000 kgs.	4,590
(h) Vehicles the registered laden weight of which exceeds 9,000 kgs. but does not exceed 10,500 kgs.	5,430
(i) Vehicles the registered laden weight of which exceeds 10,500 kgs. but does not exceed 12,000 kgs.	6,550
(j) Vehicles the registered laden weight of which exceeds 12,000 kgs. but does not exceed 13,500 kgs.	7,450
(k) Vehicles the registered laden weight of which exceeds 13,500 kgs. but does not exceed 15,000 kgs.	8,410
(l) (i) Vehicles the registered laden weight of which exceeds 15,000 kgs. but does not exceed 15,500 kgs.	8,720
(ii) Vehicles the registered laden weight of which exceeds 15,500 kgs. but does not exceed 16,000 kgs.	9,020
(iii) Vehicles the registered laden weight of which exceeds 16,000 kgs. but does not exceed 16,500 kgs.	9,360
(m) Vehicles the registered laden weight of which exceeds 16,500 kgs.	The rates specified in (iii) above plus Rs.410 for every 500 kgs. or part thereof in excess of 16,500 kgs.

Provided that, where a tax on Motor Vehicles is levied by any local authority, the rates for motor vehicles registered for use solely within the limits of such local authority shall be two-third of the aforesaid rates."

(b) in paragraph IV, for sub-paragraphs (3), (3A) and (4) following shall be substituted, namely:-(3) Motor Vehicles plying for hire or reward used for transport of passengers in respect of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988) (other than those owned by private operators; i.e., other than State Transport Undertakings, used for plying on inter State route) and permitted to carry more than 6 passengers excluding the driver, for

every passenger that the vehicle is permitted to carry-

Ordinary omnibuses-

(a) Ordinary omnibuses permitted to carry more than six passengers excluding driver, for every passenger 800

Tourist vehicles-

(b) Tourist vehicles permitted to carry more than six passengers excluding driver, for every passenger. 3,200

Air-conditioned vehicles-

(c) Air-conditioned vehicles permitted to carry more than six passengers excluding driver; for every passenger. 4,100

(3A) Motor Vehicles plying for hire or reward used for transport of passengers by private operators (i.e., other than State Transport Undertakings) on inter-State route in respect of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988 and permitted to carry more than six passengers excluding driver for every passenger the vehicle is permitted to carry-

Air-conditioned vehicles-

(a) Air-conditioned vehicles permitted to carry more than six passengers excluding driver, for every passenger. 4,100

Other than air-conditioned vehicles-

(b) Other than air-conditioned vehicles permitted to carry more than six passengers excluding driver, for every passenger. 3,200

(4) The Motor Vehicles, other than those mentioned in item (3) and (3A) plying for hire or reward and used for transport of passengers, in respect of which special permits have been issued under section 88(8) of the Motor Vehicles Act, 1988 and permitted to carry more than six passengers, excluding driver, for every passenger,-

(a) for ordinary omnibuses having seating arrangements as prescribed under rule 128 of the Central Motor Vehicles Rules, 1989, including superior type of seating arrangements than those provided under the said rule 128 and also tourist vehicles. 3,200

(b) for any other ordinary omnibuses not covered under (a) above. 2,700

(c) for air-conditioned vehicles. 4,100

(c) for paragraph IV-A, the following shall be substituted, namely:- "IV-A Private service vehicles-

(a) Air-conditioned private service vehicles, for every person which the vehicle is permitted to carry. 900

(b) Other than air-conditioned private service vehicles:-

(i) for every person which the vehicle is permitted to carry. 500

(ii) for every person other than seated person which the vehicle is permitted to carry: 250

Provided that where a tax on motor vehicles is levied by any local authority the rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid annual rates.

(d) for paragraph VIII the following shall be substituted, namely:- "VIII. Trailers drawn by Motor vehicles-

(a) When a trailer is used for the carriage of goods-

(i) Vehicles the registered laden weight of which does not exceed 750 kgs.	910
(ii) Vehicles the registered laden weight of which exceeds 750 kgs. but does not exceed 1,500 kgs.	1,270
(iii) Vehicles the registered laden weight of which exceeds 1,500 kgs. but does not exceed 3,000 kgs.	1,800
(iv) Vehicles the registered laden weight of which exceeds 3,000 kgs. but does not exceed 4,500 kgs.	2,140
(v) Vehicles the registered laden weight of which exceeds 4,500 kgs. but does not exceed 6,000 kgs.	3,020
(vi) Vehicles the registered laden weight of which exceeds 6,000 kgs. but does not exceed 7,500 kgs.	3,690
(vii) Vehicles the registered laden weight of which exceeds 7,500 kgs. but does not exceed 9,000 kgs.	4,470
(viii) Vehicles the registered laden weight of which exceeds 9,000 kgs. but does not exceed 10,500 kgs.	5,250
(ix) Vehicles the registered laden weight of which exceeds 10,500 kgs. but does not exceed 12,000 kgs.	6,330
(x) Vehicles the registered laden weight of which exceeds 12,000 kgs. but does not exceed 13,500 Kgs.	7,190
(xi) Vehicles the registered laden weight of which exceeds 13,500 kgs. but does not exceed 15,000 kgs.	8,110
(xii) Vehicles the registered laden weight of which exceeds 15,000 kgs. but does not exceed 16,500 kgs.	9,160
(xiii) Vehicles the registered laden weight of which exceeds 16,500 kgs.	The rates specified in (xii) above plus Rs. 430 for every 500 kgs. or part thereof in excess of 16,500 kgs.

Provided that, where tax on motor vehicle is levied by any local authority the rates for motor vehicles registered for use solely within the limits of such local authority shall be two-thirds of the aforesaid annual rates.

G.N.H.D., No. MTA. 1097/CR-1(C)/TRA-3, dated 29th November, 1997 (M. G. Part IV-B, page 1520)  
- In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) the Government of Maharashtra hereby amends, with effect from the 1st day of December, 1997, the Government Notification Home Department, No. MTA.

1991/12/TRA-3, dated the 31st August 1991 as follows, namely:-In the Schedule to the said notification, for paragraph VII, the following, shall be substituted, namely:-VII. Motor Vehicles other than those liable to tax under the foregoing provisions of the Schedule or the third Schedule,-

	Rs.
(a) Vehicles not exceeding 750 kgs. in weight,unladen.	600
(b) Vehicles exceeding 750 kgs. but not exceeding 1500 kgs inweight, unladen.	800
(c) Vehicles exceeding 1500 kgs. but not exceeding 2250 kgs,in weight, unladen.	900
(d) Vehicles exceeding 2250 kgs. in weight, unladen permittedto carry six or less number of persons, excluding driver,	1,000
(e) Vehicles exceeding 2250 kgs. in weight,unladen-	
(i) Permittedto carry more than six persons, but not exceeding twelve personsexcluding the driver, for every person.	175
(ii) Permittedto carry more than twelve persons, excluding driver, for everyperson.	500

G.N.H.D., No. MTA. 10200/CR-20/TRA-3, dated 30th December, 2000 (M. G. Part IV-B, page 1817) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) the Government of Maharashtra hereby amends, with effect from the 1st day of January 2001, the Government Notification, Home Department, No. MTA. 1997/7/TRA-3, dated 10th April, 1997, as follows, namely:-In the said Notification, in clause A,-(a)in paragraph IV,(i)for sub-paragraph (3), the following shall be substituted, namely:-"(3) Motor Vehicles playing for hire or reward used for transport of passengers in respect of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988) (other than those owned by private operators, i.e. other than State Transport Undertakings) used for plying on inter-State routes and permitted to carry more than six passengers excluding the driver, for every passenger that the vehicle is permitted to carry-(a)Ordinary omnibuses - Ordinary omnibuses permitted to carry more than six passengers excluding driver, for every year and for every passenger. (1,000)(b)Tourist Vehicles-(i)Tourist vehicles of Home State permitted to carry more than six passengers excluding driver, for every year and for every passenger. (4,000)(ii)Tourist vehicles of other states permitted to carry more than six passengers excluding driver, for every year and for every passenger. (5,000)(c)Air-conditioned Vehicles-(i)Air-conditioned vehicles of home state permitted to carry more than six passengers excluding driver, for every year and for every passenger (5,000)(ii)Air-conditioned vehicles of other states permitted to carry more than six passengers excluding driver, for every year and for every passenger (8,000)(ii)for sub-paragraph (3A), the following shall be substituted, namely:-"(3A) Motor Vehicles plying for hire or reward used for transport of passengers by private operators, i.e., other than State Transport Undertaking on inter-state routes in respect of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988) and permitted to carry more than six passengers excluding driver, for every passenger the vehicle is permitted to carry-(a)Air-conditioned vehicles permitted to carry more than six passengers excluding driver, for every year and for every passenger. (5,000)(b)Other than air-conditioned vehicles-(i)Other than air-conditioned vehicles of home State permitted to carry more than six passengers excluding driver, for every year and for every passenger. (4,000)(ii)Other than air-conditioned vehicles of other States permitted to carry more than six passengers excluding driver, for every year and for every passenger. (5,000)(iii)for sub-paragraph (4), the following shall be substituted, namely:-"(4) The Motor Vehicles, other than those mentioned

in items (3) and (3A) plying for hire or reward and used for transport of passengers, in respect of which special permits have been issued under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 and permitted to carry more than six passengers, excluding driver, for every passenger-(a)for ordinary omnibuses of home State having seating arrangement as prescribed under rule 128 of the Central Motor Vehicle Rules, 1989, including superior type of seating arrangements than those provided under the said rule 128 and also tourist vehicles. (4,000)(b)for ordinary omnibuses of other States having seating arrangement as prescribed under rule 128 of the Central Motor Vehicles Rules, 1989 including superior type of seating arrangements than those provided under the said rule 128 and also tourist vehicles. (5,000)(c)for any other ordinary omnibuses. (5,000)(d)not covered under (a) above for air-conditioned vehicles. (5,000)".(b)for paragraph (IV-A), the following shall be substituted, namely :-"IV-A Private service vehicles-(a)Air-conditioned private service vehicles for every person which the vehicle is permitted to carry. (1,800)(b)other than air-conditioned, private service vehicles:-(i)for every person which the vehicle is permitted to carry. (800)(ii)for every person other than seated person which the vehicle is permitted to carry. (250)G.N.H.D., No. MTA.10200/CR-12/TRA-3, dated 23rd February, 2001 (M. G. Part IV-B, page 8) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby with effect from the 1st day of April 2001, amends the Government Notification No. MTA. 1991/12/ TRA-3, dated the 31st August, 1991 as follows, namely:-In the Schedule to the said notification, in clause "A", in paragraph VIII after entry (a), the following entry shall be inserted, namely:-"(aa) When a Trailer is used for the agricultural purposes.-

	(Rs.)
(i) Trailer not exceeding 3500 kgs. in weight, laden	1,000
(ii) Trailer exceeding 3500 kgs. but not exceeding 7500 kgs.in weight laden	1,500
(iii) Trailer exceeding 7500 kgs. in weight, laden	3,000

G. N. H. D., No. MTA. 10200/CR-12/TRA-3, dated 31st March, 2001 (M. G. Part IV-B. page 183) - In exercise of the powers conferred by sub-section (1) of Section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) and in supersession of the Government Notification No. MTA. 10200/CR-12/TRA-3, dated the 23rd February 2001, the Government of Maharashtra hereby with effect from the 1st day of April 2001, amends the Government Notification No. MTA. 1991/12/TRA-3, dated the 31st August 1991 as follows namely:-In the Schedule to the said Notification, in clause A, in paragraph VIII, for entry (aa), the following entry shall be substituted, namely:-"(aa) When a Trailer is used for the agricultural purposes, -

	Rs.
(i) Trailer exceeding 4,500 kgs. but not exceeding 7,500 kgs.in weight, laden.	1,500
(ii) Trailer exceeding 7,500 kgs. in weight, laden	3,000

G .N. H. D. No. MTA-1001/CR-3/TRA-3, dated 31st March, 2001 (M. G. Pt. IV-B, p. 187) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), Government of Maharashtra hereby amends with effect from the 1st day of April 2001, the Government Notification, Home Department No. MTA. 1997/CR-7/TRA-3, dated 10th April, 1997, as follows, namely:- (A)In the said Notification, in clause (A), in paragraph IV, -(1)for sub-paragraph (3), the following shall be substituted, namely:-"(3) Motor Vehicles plying for hire or reward used for transport of passengers in respect of which contract

carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988) (other than those owned by private operators i.e. other than State Transport Undertakings) used for plying on inter-State routes and permitted to carry more than six passengers excluding the driver, for every passenger that the vehicle is permitted to carry:-

	Rs.
(a) Ordinary omnibuses- Ordinary omnibuses permitted to carry more than six passengers excluding driver, for every year and for every passenger.	1,000
(b) Tourist Vehicles- Tourist Vehicles permitted to carry more than six passengers excluding driver, for every year, and for every passenger.	4,000
(c) Air-Conditioned Vehicles- Air-Conditioned Vehicles permitted to carry more than six passengers excluding driver, for every year and for every passenger.	5,000
(2) for sub-paragraph (3-A), the following shall be substituted, namely:- "(3-A) Motor Vehicles plying for hire or reward used for transport of passengers by private operators i.e. other than State Transport Undertakings on inter-State routes in respect of which contract carriage permits have been issued under the Motor Vehicles Act, 1988 (59 of 1988) and permitted to carry more than six passengers excluding driver, for every passenger the vehicle is permitted to carry-	

	Rs.
(a) Air-Conditioned Vehicles- Air Conditioned Vehicles permitted to carry more than six passengers excluding driver, for every year and for every passenger.	5,000
(b) Other than Air-Conditioned Vehicles - Other than Air-Conditioned Vehicles permitted to carry more than six passengers excluding driver, for every year and for every passenger.	4,000
(3) for sub-paragraph (4), the following shall be substituted, namely:- "(4) Motor Vehicles, other than those mentioned in items (3) and (3-A) plying for hire or reward used for transport of passengers, in respect of which special permits have been issued under sub-section (8) of section 88 of the Motor Vehicles Act, 1988 (59 of 1988) and permitted to carry more than six passengers, excluding driver, for every passenger,-	

	Rs.
(a) for ordinary omnibuses having seating arrangement as prescribed under rule 128 of the Central Motor Vehicles Rules, 1989 including superior type of seating arrangements than those provided under the said rule 128 and also tourist vehicles.	4,000
(b) for any other ordinary omnibuses not covered under (a) above.	5,000
(c) for Air-Conditioned Vehicles.	5,000
(B) for paragraph (IV-A), the following shall be substituted, namely:- "IV-A. Private Service Vehicles,-	

	Rs.
(a) Air-conditioned private service vehicles for every person which the vehicle is permitted to carry;	1,800
(b) Other than air-conditioned, private service vehicles,-	
(i) for every person which the vehicle is permitted to carry.	800
(ii) for every person other than seated person which the vehicle is permitted to carry.	250

G.N.H.D. No. MTA-1001/CR-8/TRA-3, dated 30th May, 2001 (M. G. Part IV-B, page 162) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax

Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby amends with effect from 1st day of June 2001, the Government Notification, Home Department No. MTA 1991/12/TRA-3, dated the 31st August, 1991, as Follows namely:-In the schedule to the said notification, in clause A-(1)in paragraph IV, -(a)in sub-paragraph (1),(i)for entries (a) to (e), the following entries shall be substituted, namely:-

(a) Vehicles licensed to carry two passengers	160
(b) Vehicles licensed to carry three passengers	300
(c) Vehicles licensed to carry four passengers	400
(d) Vehicles licensed to carry five passengers	500
(e) Vehicles licensed to carry six passengers	600

(f) Air-conditioned motor vehicles fitted with fare meters(cool cabs) permitted to carry not more than six passengers,excluding driver, for every passenger that the vehicle ispermitted to carry 130

(ii)the second proviso shall be deleted:(b)after sub-paragraph (1), the following sub-paragraph shall be inserted, namely:-"(1A) Motor Vehicles (including tri-cycles) plying for hire and used for carriage of passengers, not required to be fitted with fare meters (tourist taxies),-

(a) manufactured in India and permitted to carry not more thansix passengers, excluding driver-

(i) other thanair-conditioned for every passenger that the vehicle is permittedto carry 250

(ii)air-conditioned for every passenger that the vehicle is permittedto carry 300

(b) manufactured in other countries and imported in India, andpermitted to carry not more than six passengers excluding driver,for every passenger that the vehicle is permitted to carry 400

Explanation. - Where not more than two children below the age of twelve years are permitted to be carried in a motor vehicle in addition to the number of passengers which the vehicle is permitted to carry, the child or children so carried, shall not be reckoned as passengers.":(2)for paragraph VI, the following paragraph shall be substituted namely:-"VI. (1) Tractors, whether or not fitted with any equipment described in (2) below; and(2)Any motor vehicles, which are not intended to carry passengers, goods or other load, and which are fitted with any equipments such as cranes, compressors or projectors, and are used for any special services or purposes:-

(a) Vehicles not exceeding 750 kgs. in weight, unladen. 300

(b) Vehicles exceeding 750 kgs. but not exceeding 1,500 kgs.in weight, unladen. 400

(c) Vehicles exceeding 1,500 kgs. but not exceeding 2,250 kgs.in weight, unladen. 600

(d) Vehicles exceeding 2,250 kgs. in weight, unladen. The rates specified in (c) above plus Rs. 300 for every 500kgs. or part thereof in excess of 2.250 kgs."

G.N.H.D., No. MTA 1001/CR-3/TRA-3, dated 13th September, 2005 (M. G. Part IV-B, page 821) - In exercise of the powers conferred by sub-section (1) of section 3 of the Mumbai Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby amends with effect from the 19th day of September, 2005, the Government Notification, Home Department No. MTA. 1991/12/TRA-3, dated the 31st August 1991, as follows, namely :-In the Schedule to the said



notification, in clause A, in paragraph IV, - (i) in sub-paragraph (1), for entries (b) to (f), the following entries shall be substituted, namely:-

	Rs.
"(b) Vehicles licensed to carry three passengers	600
(c) Vehicles licensed to carry four passengers	800
(d) Vehicles licensed to carry five passengers	1000
(e) Vehicles licensed to carry six passengers	1200
(f) Air-conditioned motor vehicles fitted with fare meters (cool cabs) permitted to carry not more than six passengers, excluding driver, for every passenger that the vehicle is permitted to carry	260."

(ii) in sub-paragraph (1A), for entries (a) to (b), the following entries shall be substituted, namely:-  
 "(a) manufactured in India and permitted to carry not more than six passengers, excluding driver,-

	Rs.
(i) other than air-conditioned, for every passenger that the vehicle is permitted to carry	500
(ii) air-conditioned, for every passenger that the vehicle is permitted to carry	600
(b) manufactured in other countries and imported in India and permitted to carry not more than six passengers excluding driver, for every passenger that the vehicle is permitted to carry	800."

(iii) in sub-paragraph (3), for entries (a) to (c), the following entries shall be substituted, namely:-

	Rs.
(a) Ordinary Omnibuses.- Ordinary Omnibuses permitted to carry more than six passengers excluding driver, for every year and for every passenger	2000
(b) Tourist Vehicles.- Tourist vehicles permitted to carry more than six passengers excluding driver, for every year and for every passenger	6000
(c) Air-conditioned Vehicles - Air-conditioned vehicles permitted to carry more than six passengers excluding driver, for every year and for every passenger	7500."

G. N. H. D. No. MTA. 1004/CR-106/TRA-3, dated 13th February, 2006 (M. G. Part IV-B, page 156) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby amends, with effect from the 1 March, 2006, the Government Notification, Home Department No. MTA-1991/CR-12/TRA-3, dated 31st August, 1991, as follows, namely:- In the Schedule to the said notification, in clause A, in paragraph IV-A, ☐ IV-A. Private Service Vehicles,-

	Rs.
(a) for entry (a), the following entry shall be substituted, namely:-	
(a) Air-conditioned private service vehicle, for every person which the vehicle is permitted to carry	2,000
(b) in entry (b), for sub-entry (i) the following sub-entry shall be substituted namely:-	
(i) for every person which the vehicle is permitted to carry .....	1,000."

G. N. H. D. No. MTA. 1006/CR-43/TRA-3, dated 27th April, 2006 (M. G. Part IV-B, page 662) - In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax

Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby amends, with effect from the 1st May, 2006, the Government Notification, Home Department, No. MTA. 1991/CR-12/TRA-3, dated 31st August, 1991, as follows, namely:-In the Schedule to the said Notification, in clause A, -(a)for paragraph III, the following paragraph shall be substituted, namely:-"III. Motor Vehicles (including tri-cycles) used for carriage of goods or material,-

(a) Vehicles the registered laden weight of which does not exceed 750 kgs.	1,200
(b) Vehicles the registered laden weight of which exceeds 750kgs. but does not exceed 1,500 kgs.	1,950
(c) Vehicles the registered laden weight of which exceeds1,500 kgs, but does not exceed 3,000 kgs.	2,700
(d) Vehicles the registered laden weight of which exceeds3,000 kgs. but does not exceed 4,500 kgs.	3,600
(e) Vehicles the registered laden weight of which exceeds4,500 kgs. but does not exceed 6,000 kgs.	4,500
(f) Vehicles the registered laden weight of which exceeds6,000 kgs but does not exceed 7,500 kgs.	5,400
(g) Vehicles the registered laden weight of which exceeds7,500 kgs. but does not exceed 9,000 kgs.	6,450
(h) Vehicles the registered laden weight of which exceeds9,000 kgs. but does not exceed 10,500 kgs.	7,500
(i) Vehicles the registered laden weight of which exceeds10,500 kgs, but does not exceed 12,000 kgs.	8,550
(j) Vehicles the registered laden weight of which exceeds12,000 kgs. but does not exceed 13,500 kgs.	9,750
(k) Vehicles the registered laden weight of which exceeds13,500 kgs. but does not exceed 15,000 kgs.	10,950
(l) (i) Vehicles the registered laden weight of which exceeds15,000 kgs. but does not exceed 15,500 kgs.	11,350
(ii) Vehicles the registered laden weight of which exceeds15,500 kgs. but does not exceed 16,000 kgs.	11,750
(iii) Vehicles the registered laden weight of which exceeds16,000 kgs. but does not exceed 16,500 kgs.	12,150
(m) Vehicles the registered laden weight of which exceeds16,500 kgs.	The rate specified in sub-para (I),(iii) above plus Rs. 450 for every 500 kgs. Or part thereof in excess of 16,500 kgs.:

Provided that, where tax on motor vehicle is levied by any local authority, the maximum rates for motor vehicles registered for use solely within the limits of such local authority shall be two-thirds of the aforesaid maximum rates."

(b)in paragraph VIII, for sub-para (a), the following shall be substituted, namely :-

"(a) When a trailer is used for      The rates specified in paragraph III above in respect of  
the carriage of goods                      motorvehicles used for the carriage of goods or materials."

G. N. H. D., No. MTA. 1097/CR-1(b)/TRA-3, dated 29th November, 1997 (M. G. Part IV-B, page 1521) - The Government of Maharashtra under the powers vested in it under section 12 of the Bombay Motor Vehicles Tax Act, 1958 hereby designates the Assistant Regional Transport Officer; Deputy Regional Transport Officer and Regional Transport Officer under whose jurisdiction the vehicle has been registered as the authority which can grant instalments for recovery of arrears of tax.

## **2. The Transport Commissioner is also empowered to exercise these powers.**

G. N. H. D., No. RTA. 1087/8/TRA-3, dated 21st October, 1992 (M. G. Part IV-B, page 367) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), and in supersession of Government Notification, Home Department No. MTA. 2080/(113)-TRA-3, dated the 23rd May, 1980, the Government of Maharashtra hereby exempts partially, with effect from the date of issue of this Notification, motor vehicles being goods carriage holding national permits in respect thereof, issued by the appropriate authority of any of the States, other than State of Maharashtra, or of any Union Territory and who have chosen to operate in the State of Maharashtra, from payment of so much of the amount of the tax as in excess of one thousand five hundred rupees for each year: Provided that-(a)the said sum of Rs. 1,500 (Rupees one thousand five hundred) payable as tax is paid in full in advance for a period of one year reckoned from the date of validity of the national permit or authorisation;(b)when the validity of authorisation exceeds the period of payment of tax by the period not exceeding one year, the tax shall be paid for the remaining period as so to make the validity of the payment of tax co-terminus with the validity of permit or authorisation;(c)year commencing from the date of validity of permit or authorisation shall be taken as a unit and not quarters, months and days and no reduction on account of non-use or any other cause shall be allowed for any period less than two consecutive quarters;(d)the tax leviable in respect of every such goods carriage under any law relating to tax on motor vehicles for the time-being in force in any such State or Union Territory, has been paid in full in relation to the year so reckoned during which the vehicle is in use under the authority of such national permit in this State, and the holder of the national permit has obtained an endorsement thereon that the tax has been paid and produces it on demand for inspection by any officer duly authorised or empowered by the State Government in this behalf or displays the valid tax taken in the manner provided by or under such law.Explanation. - For the purposes of this notification, the expressions "appropriate authority" and "national permit" shall have the same meanings as are assigned to them respectively, in clauses (a) and (c) of the Explanation to sub-section (14) of section 88 of the Motor Vehicles Act, 1988 (59 of 1988).G. N. H.D. No. RTA. 1088/12 (Part-II)/TRA-3, dated 25th November, 1992 (M. G. Part IV-B, page 419) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) and section 21 of the Bombay Motor Vehicles Taxation of Passengers) Act, 1958 (Bombay LXVII of 1958), the Government of Maharashtra hereby exempts, on reciprocal basis, the tax payable under the provisions of the said Acts in respect of all motor vehicles and passengers carried in stage carriages belonging to Andhra Pradesh State Road Transport Corporation.

Hyderabad covered by substantive or temporary permits which are registered in the State of Andhra Pradesh and extending upto 20 kilometres in border area within the State of Maharashtra subject to the countersignature by the State Transport Authority of Maharashtra.G.N. H.D., NO. MTA. 1993/19(9)/TRA-3, dated 28th June, 1993 (M. G. Part IV-B, page 928) - Whereas, by Government Notification, Home Department No. MTA. 1991/12(I)-TRA-3, dated 31st August, 1991 (hereinafter referred to as "the said notification") issued under sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) (hereinafter referred to as "the said Act"), the motor vehicles covered under special permits, issued under sub-section (8) of section 88 of Motor Vehicles Act, 1988 (59 of 1988) were exempted partially from the tax levied under the said Act for the period specified in the special permit and to the extent specified in the Schedule to the said notification;And whereas, the Government of Maharashtra has now decided to exempt partially from the tax levied under the said Act, the motor vehicles covered under special permits issued under section (8) of section 88 of the Motor Vehicles Act, 1988 (59 of 1988), for the period for which such vehicles stay in the State of Maharashtra;Now, therefore, in exercise of the powers conferred by sub-section (2) of section 13 of the said Act and of all other powers enabling it in this behalf the Government of Maharashtra hereby amends the said notification, as follows:-In the said notification,-(a)for the words "for the period", the words "for the period of stay of the vehicle in the State of Maharashtra" shall be substituted:(b)in the Schedule to the said notification in column (2), for heading "Period of special permit", the heading "Period of stay of vehicle in the State of Maharashtra" shall be substituted.G. N.H.D., No. MTA. 1093/19(b)/TRA-3, dated 28th June, 1993 (M. G. Part IV-B, page 929) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), Government of Maharashtra hereby amends Government Notification, Home Department, No. MTA. 1789/15/TRA-3, dated the 27th July 1989, as follows namely:-In the Schedule appended to the said notification, against Serial Number 4, in column number (3), for the figures and words 1/3rd of annual tax rate applicable", the figures and words "1/3rd of quarterly tax rate applicable for respective quarter" shall be substituted.G.N.H.D., No. MTA. 1993/23/TRA-3, dated 25th March, 1994 (M. G. Part IV-B, page 552) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) and in supersession of Government Notification, Home Department, No. RTA. 1087/8/TRA-3, dated the 21st October, 1992, the Government of Maharashtra hereby exempts partially with effect from the 1st day of April 1994 Motor Vehicles being goods carriages, holding national permits in respect thereof, issued by the appropriate authority of any of the States or Union Territories other than State of Maharashtra and who have chosen to operate in the State of Maharashtra from payment of, so much of amount of the tax as in excess of the tax fixed by the appropriate authority of that other State or Union Territory other than Maharashtra State:Provided that the tax payable by such national permit holder in any case shall not be less than rupees three thousand per annum:Provided further that,-(a)the said sum of tax shall be payable as tax in full in advance for period of one year from the date of validity of the National Permit or authorisation or the said sum shall be paid in two equal instalments,(b)when the validity of authorisation exceeds the period of payment of tax by period not exceeding one year, the tax shall be paid for the remaining period so as to make the validity of the payment of composite tax coterminous with the validity of permit or authorisation;(c)year commencing from the date of validity of permit or authorisation shall be taken as a unit and not quarters, months and days and no reduction on account of non-use or any other cause shall be allowed for any period less than two

consecutive quarters;(d)the tax leviable in respect of every such goods carriage under any law relating to tax on motor vehicles for the time being in force in any such State or Union Territory, has been paid in full in relation to the year so reckoned during which the vehicle is in use under the authority of such National permit in this State, and the holder of the National permit has obtained an endorsement thereon that the tax has been paid and produced it on demand for inspection by any officer duly authorised or empowered by the State Government in this behalf or display the valid tax taken in the matter provided by or under such law.Explanation. - For the purposes of this notification the expressions "appropriate authority" and "national permit" shall have the same meanings as are assigned of them respectively, in clauses (a) and (c) of the Explanation to sub-section (14) of section 88 of the Motor Vehicles Act, 1988 (59 of 1988).G.N. H.D., No. MTA. 1790/28/TRA-3, dated 21st May, 1994 (M. G. Part IV-B, page 728) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) the Government of Maharashtra hereby exempts with effect from the 1st day of October 1990 the Motor Vehicles belonging to the Ministry of Defence, Government of India, other than those vehicles which are registered and on which tax is levied by Government of Maharashtra from payment of Motor Vehicles Tax leviable under sub-sections (1), (1A) and (16) of section 3 of the said Act.G. N. H. D., No. MTA. 1995/CR-1/TRA-3, dated 13th March, 1995 (M. G. Part IV-B, page 456) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1952 (Bombay LXV of 1958), Government of Maharashtra hereby amends with effect from 1st day of April 1995, the Government Notification, Home Department, No. MTA. 1993/23/TRA-3, dated the 25th March, 1994, as follows, namely:-In the said notification, in the second proviso, in clause (a), the words "or the said sum shall be paid in two equal instalments" shall be deleted.G. N. H. D., No. MTA. 1994/CR-3, dated 11th September, 1996 (M. G. Part IV-B, page 1456) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), (hereinafter referred to as "the said Act") and in partial modification of Government Notification, Home Department, No. MTA. 1991/12(II)-TRA-3, dated the 31st August 1991, the Government of Maharashtra hereby exempts, with immediate effect the goods carriages covered under the permit countersigned by the appropriate authority of Maharashtra State plying between any other State (except State of Gujarat) and the State of Maharashtra under the reciprocal transport agreement from payment of so much of the amount of the tax in excess of the tax payable in that other State or Union Territory other than the State of Maharashtra for goods carriages plying under National Permit:Provided that, the tax payable by such countersignature permit holder shall not be less than rupees three thousand per annum:Provided further that, in case of Motor Vehicles where the annual rate of tax prescribed under sub-section (1) of section 3 of the said Act is less than the aforesaid tax and having countersignature of Maharashtra State, the tax shall be equal to the annual rate of tax leviable on that vehicle under sub-section (1) of section 3.G. N. H. D., No. MTA. 1994/CR-40/TRA-3, dated 25th April, 1997 (M. G. Part IV-B, page 967) - Whereas by Government Notification, Home Department, No. MTA. 1991/12(1)-TRA-3, dated the 31st August, 1991 (hereinafter referred to as "the said notification") issued under sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) (hereinafter referred to as "the said Act"), the motor vehicles covered under special permits, issued under sub-section (8) of section 88 of Motor Vehicles Act, 1988 (59 of 1988) were exempted partially from the tax levied under the said Act for the period specified in the special permit and to the extent specified in the Schedule to the said

notification; And whereas by Government Notification, Home Department, No. MTA. 1993/19(a)/TRA-3, dated the 28th June, 1993, Government of Maharashtra amended the said notification to exempt partially from the tax levied under the said Act, the motor vehicles covered under such special permits for the period for which such vehicles stay in the State of Maharashtra; And whereas the Government of Maharashtra has now decided to exempt the motor vehicles covered by such special permits issued by the State other than the State of Maharashtra only to the extent of 83/90th of the amount of tax quarterly leviable if the period of stay of such vehicle is 7 days or less in the State of Maharashtra; Now, therefore, in exercise of the powers conferred by sub-section (2) of section 13 of the said Act and of all other powers enabling it in this behalf, the Government of Maharashtra hereby amends the said notification, as follows, namely:- In the said notification, after the words "to the extent specified in column (3) thereof." the following proviso shall be added, namely:- "Provided that tax in respect of motor vehicles covered by special permits issued by the States other than the State of Maharashtra shall be exempted only to the extent of 83/90th of the amount of tax quarterly leviable if the period of stay of such vehicles is 7 days or less in the State of Maharashtra." G.N.H.D., No. MTA-1796/20/TRA-3, dated 10th April, 1997 (M.G. Part IV-B, page 934) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby, with effect from the date of issue of this notification, partially amends the Schedule to the Government Notification, Home Department, No. MTA. 1789/15/TRA-3, dated the 27th July, 1989 as below :-

(a) After serial number 2, following shall be inserted, namely-

"2-A. Buses owned or taken on contract by other than school authority to transport exclusively children to and from schools.	2/3 of the annual tax rate applicable".
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(b) In serial number 5, following shall be substituted namely-

"5. Buses owned by drama Companies, Loknatya or Tamasha Mandals and Orchestra Groups.	2/3 of the annual tax rate applicable".
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G.N.H.D., No. MTA-1994/CR-40/TRA-3, dated 25th April, 1997 (M. G. Part IV-B, page 967) - Whereas by Government Notification, Home Department, No. MTA. 1991/12(1)- TRA-3, dated the 31st August, 1991 (hereinafter referred to as "the said notification") issued under sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) (hereinafter referred to as "the said Act"), the motor vehicles covered under special permits, issued under sub-section (8) of section 88 of Motor Vehicles Act, 1988 (59 of 1988) were exempted partially from the tax levied under the said Act for the period specified in the special permit and to the extent specified in the Schedule to the said notification; And whereas by Government Notification, Home Department, No. MTA. 1993/19(a)/TRA-3, dated the 28th June, 1993, Government of Maharashtra amended the said notification to exempt partially from the tax levied under the said Act, the motor vehicles covered under such special permits for the period for which vehicles stay in the State of Maharashtra; And whereas the Government of Maharashtra has now decided to exempt the motor vehicles covered by such special permits issued by the state other than the State of Maharashtra only to the extent of 83/90th of the amount of tax quarterly leviable if the period of stay of such vehicles is 7 days or less

in the State of Maharashtra; Now, therefore, in exercise of the powers conferred by sub-section (2) of section 13 of the said Act and of all other powers enabling it in this behalf, the Government of Maharashtra hereby amends the said notification, as follows; namely :- In the said notification, after the words "to the extent specified in column (3) thereof." the following proviso shall be added, namely:- "Provided that the tax in respect of motor vehicles covered by special permits issued by the states other than the State of Maharashtra shall be exempted only to the extent of 83/90th of the amount of tax quarterly leviable if the period of stay of such vehicles is 7 days or less in the State of Maharashtra". G.N.H.D., No. RTA-1088/12/TRA-3, dated 28th January, 1998 (M. G. Part IV-B, page 1622) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby exempts from payment of tax payable under the said Act in respect of the Stage Carriages belonging to the State Transport Undertaking of Andhra Pradesh covered with temporary permits which ply on the routes included in Annexure X-1, Y-1, D-1, E-1, F and G to the draft supplemental agreement issued vide RTA-1088/12/TRA-3, dated 14th January, 1998 published in extraordinary issue in Maharashtra Government Gazette, dated 14th January, 1998 subject to the following conditions:-(i) that similar exemption is granted by the Government of Andhra Pradesh to the vehicles belonging to the Maharashtra State Road Transport Corporation on reciprocal basis; (ii) that the route is recognised by both the States to be such a route to be included in the annexures specified in the first paragraph; (iii) that every such Stage Carriage is operating in accordance with the conditions of a permit whether regular or temporary granted on the routes included in the draft supplemental agreement entered into between the States of Maharashtra and Andhra Pradesh under sub-section (5) of section 88 of the Motor Vehicles Act, 1988; (iv) the tax payable in respect of existing such Stage Carriages for the time being in force in the State of Andhra Pradesh has been paid in full in the State. G.N.H.D., No. MTA. 19200/CR-23/TRA 3, dated 30th January, 2001 (M. G. Part IV-B, page 111) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) and in supersession of Government Notification, Home Department, No. MTA. 1993/23/TRA-3, dated the 25th March, 1994 the Government of Maharashtra hereby exempts partially with effect from the 1st day of February 2001 the Motor Vehicles being goods carriage (including multi axle goods carriages) holding National Permits in respect thereof, issued by appropriate authority of any of the States or Union Territories other than State of Maharashtra and who have chosen to operate in the State of Maharashtra from the payment so much of amount of tax (i.e. levied on reciprocal basis) as in excess of tax fixed by the appropriate authority of that other State or Union Territory other than State of Maharashtra: Provided that, the tax payable by such National Permit-holder in any case shall not be less than rupees five thousand per annum or at the higher rate notified by reciprocating State: Provided further that, -(a) A Motor Vehicle covered with National Permit granted under sub-section (12) of section 88 of the Motor Vehicles Act, 1988 (59 of 1988) by the Transport Authority of other State with a valid authorisation to ply in the State of Maharashtra shall pay composite taxes prescribed and notified by Government of Maharashtra from time to time at the border check post of Motor Vehicle Department at the time of entry in the State of Maharashtra. The payment shall be made in cash or by demand draft and same shall be endorsed by the officer in-charge of the border check post on the authorisation. Authorisation Certificate issued by appropriate concerned authority and such endorsed authorisation certificate be always carried with goods carriage in the State of Maharashtra. (b) The said sum of tax shall be payable as tax in full, in

advance for the period not less than one year, "year" in relation to the National permit means a period of twelve months commencing from the 1st day of month in which authorisation composite tax is being paid. If the composite tax is not paid within thirty days or in the same calendar month, whichever expires earlier, permit holder is liable to pay an interest at the rate of two per cent of the amount due for every calendar month in addition to prescribed composite tax.(c)When the validity of authorisation exceeds the period of payment of tax by the period not exceeding one year, the tax be paid for the remaining period so as to make the validity of the payment of composite tax co-terminous with the validity of permit or authorisation;(d)The tax leviable in respect of every such goods carriage under any law relating to tax on motor vehicles for the time being in force in any such State or Union Territory has been paid in full in relation to the year so reckoned during which the vehicle in use under the authority of such National Permit in this State, and the holder of the National Permit had obtained an endorsement thereon stating that the tax has been paid and produced it on demand for inspection by any officer duly authorised or empowered by the State Government in this behalf or display the valid tax token in the manner provided by or under such law;(e)If any goods vehicle covered with National Permit is found plying without payment of due composite taxes in the State of Maharashtra action of seizure of Motor Vehicle as provided under section 12-B of the Bombay Motor Vehicle Tax Act, 1958 shall be taken against the permit holder or possessor of such Motor Vehicle.Explanation - For the purpose of the notification the expression "appropriate authority" and "National Permit" shall have the same meanings as are assigned to them respectively, in clause (a) and (c) of the Explanation to sub-section (14) of section 88 of the Motor Vehicles Act, 1988 (59 of 1988).G.N.H.D., No. MTA. 10200/CR-12/TRA-3, dated 23rd February, 2001 (M. G. Part IV-B, page 231) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), read with section 21 of the Bombay General Clauses Act, 1904 (Bombay 1 of 1904), the Government of Maharashtra hereby with effect from the 1st day of April 2001, amends the Government Notification, Home Department No. MTA. 1780/25(75)/TRA-3, dated the 1st April 1980 as follows, namely:-In the said notification, under the heading "(a) Class of Motor Vehicles." The following sub-clause shall be deleted, namely:-"(v) Tractors and trailers used exclusively for the transportation of agricultural produce from agricultural lands to the place of residence of an agriculturist or to godowns or to any market place or of materials required in connection with the cultivation of lands,".G.N.H.D., No. MTA. 1001/CR-8/TRA-3, dated 30th May, 2001 (M. G. Part IV-B, page 158) - In exercise of the powers conferred by such sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby amends with effect from the 1st day of June 2001 the Government Notification, Home Department No. MTA. 1994/CR-3/TRA-3, dated the 11th November, 1996, as follows, namely:-In the said notification, in the first proviso, for the words "three thousand" the words "five thousand" shall be substituted.G.N.H.D., No. RTA. 1902/CR-82/TRA-3, dated 22nd July, 2004 (M. G. Part IV-B, page 244) - In exercise of the powers conferred by sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) and Taxation of Passengers Act, 1958 [Bombay LXVII of 1958]. The Government of Maharashtra hereby exempts on reciprocal basis the tax payable under the provisions of the said Acts in respect of all motor vehicles and passengers carried in stage carriages belonging to Andhra Pradesh State Road Transport Corporation covered by temporary permits which are registered in the State of Andhra Pradesh and operated additional services on the route (1) Nanded-Hyderabad via Basar-5 trips, (2) Nanded-Hyderabad via Nizamabad-6 trips and (3) Nanded-Hyderabad 1 trip.



In border area within the State of Maharashtra subject to the countersignature by the State Transport Authority of Maharashtra and subject to similar exemption being granted by State of Andhra Pradesh in respect of vehicles belonging to Maharashtra State Road Transport Corporation, Mumbai. This exemption is granted purely on temporary basis till Railway Authorisation resume their services. G. N. H. O., No. TOL. 1098/(2322)/Road-7, dated 9th July, 1999 (M.G. Part IV-B, page 2129) - In exercise of the powers conferred by sub-sections (1A), (1B), (1C) and (1D) of section 20 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the Government of Maharashtra hereby amends the Government Notification, Public Works-Department No. TOL. 1098/(2322)/Road-7, dated the 21st June, 1999, as follows:-to para 2 of said notification, the following proviso shall be added, namely:-"Provided that the user of the motor vehicles mentioned in the entry of Serial Number 2(a) of the Schedule can have a monthly pass on payment of rupees 500 per month." G.N.P.W.D., No. PSP.1098/CR-92/Roads-9, dated 20th January, 2000 (M.G. Part IV-B, page 49) - In exercise of the powers conferred by sub-sections (1-A), (1-B) and (1-C) of section 20 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), and of all other powers enabling it in that behalf, the Government of Maharashtra hereby amends the Government Notification, Public Works Department, No. PSP. 1098/CR-92/Roads-9, dated the 12th August, 1999, as follows, namely:-In the said notification, for paragraph 2, the following paragraph shall be substituted, namely:-"2. If a vehicle owner purchases a toll coupon booklet containing 50 or 100 coupons issued for a particular class of vehicles, a discount of 10 per cent. and 20 per cent. respectively shall be given to the coupon book purchaser." G.N.H.D., No. MTA.1967/7 (1)/TRA3, dated 21st March, 1997 (M. G. Part IV-B, page 786) - Whereas by Government Notification, Home Department, No. MTA. 1997/7/TRA-3, dated the 21st March 1997 issued under sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the tax at the annual rates on the motor vehicles (hereinafter referred to as "the said Motor Vehicles") specified therein, has been increased with effect from the 1st day of April 1997. Now, therefore, in pursuance of rule 11-A of the Bombay Motor Vehicles Tax Rules, 1959, the Government of Maharashtra hereby specifies the 30th day of June 1997 to be the date within which a registered owner or person who is in possession or control of the said motor vehicles shall pay the additional tax payable under the said rule 11-A for the unexpired portion of such period. G.N.H.D., No. MTA 17200/CR-2/TRA-3, dated 1st January, 2001 (M. G. Part IV-B, page 705) - Whereas, in pursuance of the provisions of sub-section (1-E) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) the levy and collection of a one time tax in respect of the light motor vehicles used for carriage of goods, has been made compulsory, with effect from 1st May 2000. Now, therefore in exercise of the powers conferred by rule 11-A of the Bombay Motor Vehicles Tax Rules, 1959, the Government of Maharashtra hereby specifies the 31st of January 2001 to be date on or before which, a registered owner or a person who is in possession or control of such motor vehicles shall pay the additional tax, for the unexpired portion of such period. G. N.H.D., No. MTA. 10200/CR-20/(1)/TRA-3, dated 25th January, 2001 (M. G. Part IV-B, page 107) - Whereas, by Government Notification, Home Department, No. MTA. 10200/CR-20/(1)TRA-3, dated the 30th December, 2000. issued under sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the tax at the annual rates on the Motor Vehicles (hereinafter referred to as "the said Motor Vehicles" specified therein, has been increased with effect from the 1st day of January 2001. Now, therefore, in pursuance of rule 11-A of the Bombay Motor Vehicles Tax Rules, 1959, the Government of Maharashtra hereby specifies the 31st day of March 2001 or the fast day of the current quarter, whichever is earlier, to be the date

within which the registered owner or person who is in possession or control of the said motor vehicles shall pay an additional tax payable under the said rule 11-A for the unexpired portion of such period.G.N.H.D., No. MTA 1001/CR-8(2)/TRA-3, dated 30th May, 2001 (M. G. Part IV-B, page 578) - Whereas by Government Notification, Home Department, No. MTA 1001/CR.8/TRA-3, dated the 30th May 2001 issued under sub-section (2) of section 13 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the tax at the annual rates on the motor vehicles hereinafter referred to as "the said motor vehicles") specified therein, has been increased with effect from the 1st day of June 2001.Now, therefore, in pursuance of rule 11-A of the Bombay Motor Vehicles Tax Rules, 1959, the Government of Maharashtra hereby specifies the 31st day of August 2001 to be the date within which a registered owner or person who is in possession or control of the said motor vehicles shall pay the additional tax payable under the said rule 11-A for the unexpired portion of such period.G.N.H.D., No. MTA. 1001/CR-14/TRA-3, dated 31st May, 2001 (M. G. Part IV-B, page 580) - Whereas, in pursuance of the provisions of sub-section (1-e) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) the levy and collection of a one time tax in respect of all light motor vehicles used for carriage of goods, has been made compulsory, with effect from the 30th May, 2001).Now therefore, in exercise of the powers conferred by rule 11-A of the Bombay Motor Vehicles Tax Rules, 1959, the Government of Maharashtra hereby specifies the 30th September, 2001 or the last day of current quarter of the tax of such goods vehicle, whichever is earlier, to be the date on or before which a registered owner or a person who is in possession or control of such motor vehicles shall pay the one time tax, for such motor vehicle.G.N.H.D., No. MTA-1001/CR-14/TRA-3, dated 26th June, 2001 (M.G., Part IV-B, page 713) - Whereas, in pursuance of the provisions of sub-section (1-e) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958) the levy and collection of a one time tax in respect of the light motor vehicles used for carriage of goods, has been made compulsory, with effect from the 30th May 2001.Now, therefore in exercise of the powers conferred by rule 11-A of the Bombay Motor Vehicles Tax Rules, 1959, the Government of Maharashtra hereby specifies the 30th September, 2001 to be date on or before which, a registered owner or a person who is in possession or control of such motor vehicles shall pay the one time tax, for such motor vehicle.Government Notification, Home Department, No. MTA 1001/CR-14/ TRA-3, dated 31st May, 2001 should be treated as cancelled.G.N.H.D., No. MTA-1004/CR-106/TRA-3, dated 13th February, 2006 (M. G., Part IV-B, page 158) - Whereas by Government Notification, Home Department, No. MTA. 1004/Cr-106/TRA-3, dated 13th February, 2006, issued under sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the tax at the annual rates on the motor vehicles (hereinafter referred to as "the said Motor Vehicles") specified therein, has been increased with effect from the 1st March, 2006.Now, therefore, in pursuance of rule 11-A of the Bombay Motor Vehicles Tax Rules, 1959, the Government of Maharashtra hereby specifies the 31st day of May, 2006 to be the date within which a registered owner or person who is in possession or control of the said motor vehicles shall pay the additional tax payable from the said date, under the said rule 11-A for the unexpired portion of such period.G.N.H.D., No. MTA-1006/CR-43/TRA-3, dated 27th April, 2006 (M.G. Part IV-B, page 665) - Whereas by Government Notification, Home Department, No. MTA. 1006/CR-43/TRA-3, dated the 27th April, 2006 issued under sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bombay LXV of 1958), the tax at the annual rates on the motor vehicles (hereinafter referred to as "the said Motor Vehicles") specified therein, has been increased with effect from the 1st May 2006;Now, therefore, in pursuance of rule

11-A of the Bombay Motor Vehicles Tax Rules, 1959, the Government of Maharashtra hereby specifies the 31st day of July, 2006 to be the date within which a registered owner or person who is in possession or control of any of the said motor vehicles shall pay the additional tax payable from the said date under the said rule 11-A for the unexpired portion of such period.