



## **The Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 1987**

Act 15 of 1987

### **Keyword(s):**

Licensing Officer, Registered Owner, Tax, Year, Half Year and Quarter

Amendments appended: 11 of 1992, 15 of 1994, 23 of 1995, 32 of 1997, 12 of 2002, 5 of 2003, 33 of 2006 , 11 of 2010, 27 of 2018, 18 of 2021, 42 of 2023, 29 of 2025

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**THE ANDHRA PRADESH MOTOR VEHICLES TAXATION  
(AMENDMENT) ACT, 1987**

ACT, NO. 15 OF 1987\*

[ 16th February, 1987]

An Act further to amend the Andhra Pradesh Motor Vehicles Taxation Act, 1963.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Thirty-Eighth Year of the Republic of India as follows:-

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 1987.

Short title  
and Com-  
mencement.

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\*Received the assent of the Governor on the 15th February, 1987. For Statement of Objects and Reasons, please see the Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 22nd January, 1987, at page 6.

(2) It shall come into force on the 1st April, 1987.

Amendment  
of Section 3,  
Act 5 of  
1963.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the Principal Act) in section 3,—

(i) after the first proviso to sub-section (2), the following proviso shall be inserted, namely:—

“Provided further that in the case of motor cycles (including motor scooters and cycles with or without attachment), invalid carriages, motor cars and jeeps and other non-transport vehicles not exceeding 2286 Kgs, in unladen weight except omni buses and chassis of motor vehicles, the tax shall be levied at the rates specified in the Third Schedule.”

(ii) in the second proviso, for the words “provided further”, the words “Provided also” shall be substituted.

Amendment  
of Section 4.

3. In section 4 of the principal Act,—

(1) in sub-section (1),—

(i) after clause (a), the following shall be inserted, namely:—

“(aa) Notwithstanding anything in clause (a), the tax levied under the second proviso to sub-section (2) of section 3 shall be for the life time of the motor vehicle and shall be paid in advance in lumpsum by the registered owner of the motor vehicle or any other person having possession or control thereof :

Provided that if the tax in respect of the motor vehicles referred to in the second proviso to sub-section (2) of section 3 has already been paid under sub-section (2) of section 3 prior to the 1st April, 1987 the tax specified under the aforesaid second proviso shall be levied after the expiry of the period for which the tax

was so paid and such tax shall be paid within one month from the date of the expiry of the said period.”;

(ii) after clause (b), the following clause shall be inserted, namely :—

“(bb) Notwithstanding anything in clause (b), where lumpsum tax has been paid as specified in clause (aa) a refund of the tax at such rates as may be from time to time be notified by the Government, shall be payable subject to such conditions as may be specified in the notification in the case of removal of the vehicle to any other State on transfer of ownership or change of address.”.

(2) in sub-section (3) to clause (a), the following proviso shall be added, namely :—

“Provided that where a lumpsum tax is payable under this Act, payment of such tax by any person shall be recorded in the certificate of registration and no licence shall be granted to such person.”.

4. To section 6 of the Principal Act, the following Amendment of section 6, proviso shall be added, namely :—

“Provided that if the lumpsum tax under this Act has not been paid, the registered owner or the person having possession or control thereof shall, in addition to payment of the tax due, be liable to penalty which may extend to twice the lumpsum tax payable under clause (aa) of sub-section (1) of section 4.”.

5. After the second Schedule to the principal Act, the following Amendment of Schedule, Schedule shall be added, namely :—

“Third Schedule (see second proviso to sub-section (2) of section 3).

**"THIRD SCHEDULE.**

[See SECOND PROVIDED TO SUB-SECTION (2) OF SECTION 3].

Sl. No.	Period/Class of Vehicle.	Motor Cycles including Tri-Cycle, Motor Scooters and Cycles with or without attachment.		Invalid carriage.	Cars and Jeeps and other non-transport vehicles other than Omni-Buses not exceeding 2286 Kgs. in ULW.			Additional tax payable in respect of vehicles under Cols. 6 to 8 used for drawing trailers.
		Vehicles not exceeding 60 CC.	Vehicles exceeding 60 CC.		Weighing not more than 500 Kgs. ULW	Weighing more than 500 Kgs. but not more than 1524 Kgs. ULW.	Weighing more than 1524 Kgs. but not more than 2286 Kgs. ULW	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	At the time of Registration of New Vehicles. . .	700	900	330	2,100	3,600	4,000	1,240
2.	If the vehicle is already registered and its age from the month of registration is :							
1.	Not more than 2 years. . .	640	830	300	1,940	3,300	3,680	1,140

2.	More than 2 years but not more than 3 years.	—	580	760	270	1,780	3,000	3,360	1,040
3.	More than 3 years but not more than 4 years.	—	520	690	240	1,620	2,700	3,040	940
4.	More than 4 years but not more than 5 years.	..	460	620	210	1,460	2,400	2,720	840
5.	More than 5 years but not more than 6 years.	..	400	550	180	1,300	2,100	2,400	740
6.	More than 6 years but not more than 7 years.	..	340	480	150	1,140	1,800	2,080	640
7.	More than 7 years but not more than 8 years.	..	280	410	120	980	1,500	1,760	540
8.	More than 8 years but not more than 9 years.	..	220	340	90	820	1,200	1,440	440
9.	More than 9 years but not more than 10 years.	..	160	270	60	660	950	1,120	340
10.	More than 10 years but not more than 11 years.	..	100	200	40	400	630	670	200
11.	More than 11 years but not more than 12 years.	..	40	130	20	260	300	550	140
12.	More than 12 years.	..	..	..	..	..	Nil.	..	..

THE ANDHRA PRADESH MOTOR VEHICLES TAXATION  
(AMENDMENT) ACT, 1992.\*

ACT NO. 11 OF 1992.

[15th April, 1992].

An Act further to amend the Andhra Pradesh Motor Vehicles Taxation Act, 1963.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-third Year of the Republic of India as follows :-

1. *Short title* :- This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 1992.

2. *Substitution of new Schedules for the First, Second and Third Schedules* :- For the First, Second and Third Schedules to the Principal Act, the following shall be substituted, namely:-

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\* Received the assent of the Governor on 15th April, 1992. For Statement of Objects and Reasons, Please See the *Andhra Pradesh Gazette*, Extraordinary dated the 27th March, 1992 Part IV-A, at Page 14 & 15.

## "THE FIRST SCHEDULE"

[Provide to sub-section (2) of Section 3]

<i>Classes of Motor Vehicles fitted with pneumatic tyres</i>	<i>Maximum Quarterly rate of tax</i>
(1)	(2)
	<i>Rs. Ps.</i>
1. Motor Vehicles including motor scooters and cycles with attachment for propelling the same by mechanical power not exceeding 406 Kgs. in weight unladen	
(a) Bicycles below 350 CC if not used for drawing a trailer or side car. . . . .	60.00
(b) Bicycles below 350 CC if used for drawing a trailer or side car and bicycles of and above 350 CC whether used for drawing a trailer or a side car or not . . . . .	70.00
(c) Tricycles . . . . .	80.00
2. Invalid carriages . . . . .	30.00
3. Goods Carriages -	
(a) Vehicles not exceeding 300 kgs, in laden weight . . . . .	600.00
(b) Vehicles exceeding 300 kgs, but not exceeding 1000 kgs, in laden weight . . . . .	750.00
(c) Vehicles exceeding 1000 kgs, but not exceeding 1500 kgs, in laden weight . . . . .	1,050.00
(d) Vehicles exceeding 1500 kgs, but not exceeding 3000 kgs, in laden weight . . . . .	1200.00
(e) Vehicles exceeding 3000 kgs, but not exceeding 4500 kgs, in laden weight . . . . .	1950.00
(f) Vehicles exceeding 4500 kgs, but not exceeding 5500 kgs, in laden weight . . . . .	1800.00
(g) Vehicles exceeding 5500 kgs, but not exceeding 9000 kgs, in laden weight . . . . .	2400.00

- (h) Vehicles exceeding 10,000 Kgs. but not exceeding 12,000 Kgs. in laden weight .. 3,000.00
- (i) Vehicles exceeding 12,000 Kgs., but not exceeding 15,000 Kgs. in laden weight. .. 3,600.00
- (j) Vehicles exceeding 15,000 Kgs in laden weight. .. 3,600  
 (For every 250 Kgs or part thereof in excess of 15,000) .. 100.00
- (k) Additional tax payable in respect of goods carriages used for drawing trailers. ..
- (i) For each trailer not exceeding 1,000 Kgs. in laden weight. .. 600.00
- (ii) For each trailer exceeding 1000 Kgs but not exceeding 3000 Kgs in laden weight. 900
- (ii) For each trailer exceeding 3,000 Kgs in laden weight. 1,200.00  
 Provided that two or more goods carriages shall not be chargeable under this clause in respect of the same trailer.
- 4 Motor Vehicles plying for hire or used for transport of passengers and in respect of which permits have been issued under the Motor Vehicles Act, 1988 (Central Act 59 of 1988)
- (i) Vehicles permitted to carry in all not more than five persons. 250.00
- (ii) Vehicles permitted to carry more than five persons but not more than seven persons in all for every person other than the driver which the vehicle is permitted to carry. .. 100.00
- (iii) Vehicles permitted to carry more than six passengers and plying as Stage Carriages on town service routes . ..
- (a) In respect of vehicles permitted to ply as Express Service for every passengers (other than the driver and the conductor) which the Vehicle is permitted to carry. .. 600.00
- (b) In respect of vehicles permitted to ply as ordinary services, for every passenger (other than the driver and conductor) which the Vehicle is permitted to carry. .. 500.00
- (iv) Vehicles permitted to carry more than six passengers and plying as stage carriages on routes other than town service routes. ..
- (a) In respect of vehicles permitted to ply as Express Service for every passenger (other than the driver and conductor) which the Vehicle is permitted to carry. .. 900.00

	Rs. Ps.
(b) in respect of vehicles permitted to ply as Ordinary services for every passenger (other than the driver and conductor) which the vehicle is permitted to carry.	0
(v) Vehicles permitted to carry more than six passengers and plying as contract carriages for every passenger (other than the driver and conductor) which the vehicle is permitted to carry.	2,000.00
(vi) Vehicles permitted to carry more than six passengers and plying as contract carriages on inter-State routes on temporary permits under sub-section (8) of Section 88 of the Motor Vehicles Act, 1988 (Central Act, 59 of 1988) and on intra-State routes (within the State of Andhra Pradesh) for every passenger other than driver which the vehicle is permitted to carry.	2,000.00
(b) Contract carriages plying within the Home District and any one contiguous district, for every passenger other than driver.	2,000.00
5. Motor Vehicles not themselves constructed to carry any load other than water, fuel, accumulators and other equipments used for the purpose of propulsion, loose tools and loose equipment use for haulage solely and weighing together with the large number of trailers proposed to be drawn.	1,500.00
6. (i) Fire engines, fire tenders and road water sprinklers	300.00
(ii) Additional tax payable in respect of such vehicle used for drawing trailers including fire engines and trailer pumps.	300.00
Provided that two or more vehicles shall not be chargeable under this section in respect of the same trailer.	
7. Omnibuses with a seating capacity of more than six (excluding driver) and used for transport of persons for every person other than the driver.	200.00
8. Motor vehicles other than those liable to tax under the foregoing provision of this Schedule.	
(a) Weighing not more than 762 kgs unladen	130.00
(b) Weighing more than 762 kgs but not more than 1,524 kgs unladen	180.00
(c) weighing re than 1,524 Kgs. but not more than 2,286 Kgs. unladen.	230.00
(d) weighing more than 2,286 Kgs. but not more than 3,048 Kgs. unladen.	280.00
(e) weighing more than 3,048 Kgs. but not more than 4,000 Kgs.	360.00
(f) weighing more than 4,000 Kgs. unladen.	40.00
(g) weighing more than 4,000 Kgs. or part thereof in excess of 4,000 Kgs.)	40.00

(1)	(2)
	Rs. Ps.
(g) Additional tax payable in respect of such vehicles used for drawing trailers :	
(i) for each trailer not exceeding 1,016 Kgs, in weight unladen	10.00
(ii) for each trailer exceeding 1,016 Kgs, in weight unladen	150.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer	

### SECOND SCHEDULE

[Proviso to sub-section (4) of section 4]

Classes of motor vehicles fitted with pneumatic tyres	Maximum tax	
	For a period not exceeding seven days	For a period exceeding seven days but not exceeding thirty days
(1)	(2)	(3)
	Rs. Ps.	Rs. Ps.
1. Motor Cycles whether used for drawing a trailer or side car or not including Motor scooters and cycles with attachment for propelling the same by mechanical power.	12.00	40.00
2. Invalid Carriage.	5.00	15.00

(1)	(2)	(3)
	Rs. Ps.	Rs. Ps.
3. Goods Carriages :		
(a) Vehicles not exceeding 1,000 Kgs., in laden weight.	113.00	375.00
(b) Vehicles exceeding 1,000 Kgs., but not exceeding 1,500 Kgs., in laden weight.	138.00	525.00
(c) Vehicles exceeding 1,500 Kgs., but not exceeding 2,300 Kgs. in laden weight	169.00	563.00
(d) Vehicles exceeding 2,300 Kgs., but not exceeding 3,000 Kgs., in laden weight	180.00	600.00
(e) Vehicle exceeding 3,000 Kgs. but not exceeding 4,300 Kgs., in laden weight	203.00	675.00
(f) Vehicles exceeding 4,300 Kgs. but not exceeding 5,600 Kgs., in laden weight	270.00	900.00
(g) Vehicles exceeding 5,600 Kgs., but not exceeding 7,600 Kgs., in laden weight	315.00	1050.00
(h) Vehicles exceeding 7600 Kgs. but not exceeding 9,100 Kgs. in laden weight	360.00	1200.00
(i) Vehicles exceeding 9,100 Kgs., but not exceeding 10,700 Kgs., in laden weight	450.00	1500.00
(j) Vehicles exceeding 10,700 Kgs., but not exceeding 12,700 Kgs., in laden weight	495.00	1650.00
(k) Vehicles exceeding 12,700 Kgs., but not exceeding 14,700 Kgs., in laden weight	518.00	1725.00
(l) Vehicles exceeding 14,700 Kgs., but not exceeding 15,500 Kgs., in laden weight	540.00	1800.00
(m) Vehicles exceeding 15,500 Kgs., in laden weight	540.00	1800.00
	15.00	50.00
	(for every 250 Kgs,	(for every 250 Kgs,



(1)	(2)	(3)
<p>(a) weighing not more than 762 Kgs. unladen;</p>	<p>for weighing in the COP &amp; not more than 762 Kgs.</p>	<p>Rs. 75.</p>
<p>(b) weighing more than 762 Kgs. but not more than 2,286 Kgs. unladen;</p>	<p>for weighing in the COP &amp; not more than 2,286 Kgs.</p>	<p>115.00</p>
<p>(c) weighing more than 2,286 Kgs. unladen.</p>	<p>for weighing in the COP &amp; not more than 2,286 Kgs.</p>	<p>140.00</p>
<p>(d) Additional tax payable in respect of such vehicles also used for dragging trailers :</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(e) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(f) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(g) For each trailer exceeding 1,016 Kgs. in weight unladen. Provided that motor vehicles shall not be chargeable under this clause in respect of the same trailer.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(h) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(i) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(j) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(k) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(l) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(m) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(n) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(o) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>
<p>(p) For each trailer exceeding 1,016 Kgs. in weight unladen.</p>	<p>for 1251 Kgs. or more not more than 2000 Kgs.</p>	<p>40.00</p>

THIS SCHEDULE

(Rs. per month) (Rs. per day) (Rs. per hour)

21. Motor Vehicle Class of Vehicle  
 without attachment  
 and cycles with or  
 without attachment  
 Motor Vehicle Class of Vehicle  
 exceeding 80 C.C.  
 exceeding 80 C.C.  
 exceeding 80 C.C.  
 exceeding 80 C.C.

THIRD SCHEDULE

(See Second proviso to sub-section (2) of section 3)

Sl. No.	Period Class of Vehicle	Motor Cycles including Tricycle Motor Scooters and Cycles with or without attachment		Cars and Jeeps and other non transport vehicles other than Omni Buses not exceeding 2286 Kgs. in ULW.			Additional tax payable in respect of vehicles under Cols. 6 to 8 used for drawing trailers.	
		Vehicles not exceeding 60 CC	Vehicles exceeding 60 CC	Carriage	Weighting not more than 500 Kgs. ULW	Weighting more than 500 Kgs. but not more than 1524 Kgs. ULW		Weighting more than 1524 Kgs. but not more than 2286 Kgs. ULW.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1.	A. At the time of Registration of New Vehicles.	750	1,350	475	4,200 or 5% of the cost of the vehicle whichever is higher	7,200 or 5% of the cost of the vehicle whichever is higher	8,000 or 5% of the cost of the vehicle whichever is higher	1,860
2.	If the vehicle is already registered and its age from the month of registration is:							
1.	Not more than 2 years.	687	1,245	450	3,880	6,600	7,360	1,710
2.	More than 2 years but not more than 3 years.	623	1,140	405	3,560	6,000	6,720	1,660

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3.	More than 3 years but not more than 4 years.	558	1,035	360	3,240	5,400	5,080	1,410
4.	More than 4 years but not more than 5 years.	474	730	315	2,720	4,800	5,400	1,260
5.	More than 5 years but not more than 6 years.	427	825	270	2,600	4,200	4,800	1,110
6.	More than 6 years but not more than 7 years.	365	720	225	2,280	3,600	4,150	750
7.	More than 7 years but not more than 8 years.	300	615	180	1,760	3,000	3,520	310
8.	More than 8 years but not more than 9 years.	237	510	135	1,640	2,400	2,880	660
9.	More than 9 years but not more than 10 years.	173	405	70	1,320	1,700	2,240	510
10.	More than 10 years but not more than 11 years.	103	300	60	860	1,260	1,340	300
11.	More than 11 years but not more than 12 years.	44	175	30	320	600	1,100	210
12.	More than 12 years.							

6. Notwithstanding any thing in any judgement, decree, *Validation*— order of any Court, Tribunal or other authority to the contrary, no levy and collection of tax on any motor vehicle used or kept for use in a public place in the State as specified in item 4 (vi) of the Schedule appended to G.O.Ms.No. 175, Transport, Roads and Buildings (TR.II) Department, dated the 18th May, 1935 shall be deemed to be invalid or over to have become invalid by reason only of the fact that such levy and collection of tax was made without issuing a notification under subsection (4) of section 4 of the principal Act and accordingly the levy and collection of tax on Motor Vehicles as specified in item 4 (vi) of the Schedule to the aforesaid Government order shall be deemed to have been lawfully levied and collected under the said order, and accordingly,

(a) no suit or other proceeding shall be maintained or continued in any Court against the State Government or any person or authority what so ever for the refund of any tax on Motor Vehicle; and

(b) no Court shall exercise any power or order directing the refund of such tax.

	(a)	(b)	(c)	(d)
11	171	22	100	100
101	201	211	200	200
11	212	222	200	200
11	231	241	200	200
11	242	252	200	200
11	251	261	200	200
11	262	272	200	200
11	271	281	200	200
11	282	292	200	200
11	291	301	200	200
11	302	312	200	200
11	311	321	200	200
11	322	332	200	200
11	331	341	200	200
11	342	352	200	200
11	351	361	200	200
11	362	372	200	200
11	371	381	200	200
11	382	392	200	200
11	391	401	200	200

THE ANDHRA PRADESH MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1994.

ACT No. 15 OF 1994\*.

[23rd April, 1994.]

AN ACT FURTHER TO AMEND TO ANDHRA PRADESH MOTOR VEHICLES TAXATION ACT, 1963.

\*BE it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-fifth Year of the Republic of India as follows:-

1. (1) This Act may be called the Short title  
Andhra Pradesh Motor Vehicles Taxation and  
(Amendment) Act, 1994. commencement.

(2) It shall come into force on such date as the Government may, by notification, appoint.

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\*Received the assent of the Governor on the 16th April, 1994. For Statement of objects and Reasons, Please see Andhra Pradesh Gazette, Part IV-A, Extraordinary, dated the 22nd December, 1994 at Page 6.

Insertion of  
new section 6A,  
Act 5 of 1963.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963, after section 6, the following section shall be inserted, namely:-

"Levy of tax on certain motor vehicles based on gross traffic earnings.

6A. Notwithstanding anything in sections 3, 4, 5 and 6,-

(1) every registered owner, who owns or keeps in his possession or control more than two thousand motor vehicles for plying on hire or reward, shall pay in respect of all such motor vehicles, a tax at such rate, not exceeding fifteen per centum of the gross traffic earnings, as may be specified by the Government, by notification, from time to time.

Explanation:- For the purposes of this section,-

(a) the term "gross traffic earning" shall mean the total amount collected towards fares, freight's, including luggage charges and any amount collected towards hire or reward by or on behalf of such registered owner, either directly or indirectly, in respect of all the motor vehicles, as may be determined in the manner prescribed;

(b) while computing the "percentum of the gross traffic earning," the Government shall, as far as practicable, take into account the amount of tax collected for the preceding year from such owner, the changes in the rates of tax under clause (3) during the current year, if any; and the approximate growth in the traffic during the current year.

(2) in order to determine the amount of tax payable under this section in any

year, the registered owner shall make and deliver a declaration, within such time to such authority and in such form as may be prescribed, stating the gross traffic earning for the preceding year, together with ten per centum of such gross traffic earning and containing any other prescribed particulars, in respect of all motor vehicles used or kept for use by him in the State in the preceding year;

(3) on receipt of such declaration, the prescribed authority shall, on the basis of such declaration, determine the amount of tax to be paid by such registered owner provisionally and communicate the same to the registered owner by issuing an order of provisional assessment of tax for the year within such period and in such form as may be prescribed;

Provided that it shall be open to the prescribed authority to review any order of provisional assessment of tax for the year, in any case where it is considered necessary so to do and pass a fresh order of provisional assessment of tax;

(4) the amount of tax provisionally determined under clause (3) shall be paid by the registered owner of the motor vehicles or any other person having possession or control thereof, to the prescribed authority in four quarterly instalments, within fifteen days from the date of communication of the order of the provisional assessment or the commencement of the quarter, as the case may be, in the manner specified in section 11;

(5) the registered owner shall thereafter deliver within the prescribed time, the final declaration stating the gross traffic earning of the year and containing such other particulars as may be prescribed. Such declaration shall be accompanied, by the details of provisional payment of

tax paid to the prescribed authority in pursuance of the order of provisional assessment issued for the year and by such other documents as may be prescribed;

(6) on receipt of such final declaration, the prescribed authority shall verify the number of motor vehicles used or kept for use by the registered owner during the year for which the tax is payable, the amount of fares, freights, luggage charges and hire or rewards collected and such other particulars as may be deemed necessary and shall finally determine the amount of tax leviable at the rate fixed under clause (1), and communicate the same to the registered owner by issuing an order of final assessment of tax for the year in such form as may be prescribed;

(7) where the amount of tax is finally determined under clause (6), taking into consideration the amount paid by the registered owner or other person under clause (4), the difference, if any, that may be due shall be paid by, or refunded to, the registered owner in such manner and within such time as may be prescribed;

(8) the prescribed authority may, for purposes of this section, require the registered owner of the motor vehicle or the person having the possession or control thereof, to produce before it any accounts, registers, records or other documents or to furnish any information and examine the accounts, registers, records or other documents; and the registered owner or other person shall comply with any such requisition so made;

(9) the registered owner or other person having the possession or control of the motor vehicle who commits default in the payment of tax as required under this section, shall be liable to pay such

amount towards penalty, not exceeding one-fourth of the amount of the tax payable, as may be levied by the prescribed authority."

K. SATYANARAYANA MURTHY,  
Secretary to Government,  
Legislative Affairs,  
Law Department.

J. 964-22

**THE ANDHRA PRADESH MOTOR VEHICLES  
TAXATION (AMENDMENT) ACT, 1995.**

*Act No. 23 of 1995\**

*.24th April 95.]*

An Act further to amend the Andhra Pradesh Motor Vehicles  
Taxation Act, 1963.

Be it enacted by the Legislative Assembly of the State of  
Andhra Pradesh in the Forty-sixth Year of the Republic of India,  
as follows :—

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 1995. Short title  
and Commence-  
ment

(2) It shall come into force on such date as the State Govern-  
ment may, by notification, appoint.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963, for the Third Schedule, the following shall be substituted, Substitution  
of new  
Schedule for  
the Third  
Schedule,  
Act 3 of  
1963.  
namely :—

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\*Received the assent of the Governor on the 22nd April, 1995. For state-  
ment, object & Reasons please see the Andhra Pradesh Gazette, Part-IV-A,  
Extraordinary, dt. 3-4-1995 at page 6.

## THIRD SCHEDULE

(See Second Proviso to Sub-section (2) of Section 3)

Sl. No.	Period/Class of vehicle	Motor Cycles including Tri-cycles. Motor Scooters and Cycles with or without attachment.		Invalid carriage	Cars and Jeeps and other Non-transport vehicles other than Omni buses not exceeding 2,286 Kgs. in ULW			
		Vehicles not exceeding 60 CC	Vehicles exceeding 60 CC		Weighing not more than 500 Kgs. ULW	Weighing more than 500 Kgs. but not more than 1,524 Kgs. ULW	Weighing more than 1,524 Kgs. but not more than 2,286 Kgs. ULW	Additional tax payable in respect of vehicles under Cols. 6 to 8 used for drawing trailers.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	At the time of Registration of new Vehicles.	1,650 or 7% of the cost, whichever is higher.	1,850 or 7% of the cost, whichever is higher.	693/-	5,880 or 7% of the cost, whichever is higher.	10,080 or 7% of the cost, whichever is higher.	11,200 or 7% of the cost, whichever is higher.	2,604/-
2	If the vehicle is already registered and its age from the month of Registration is :							
	1) Not more than 2 years	965/-	1,740/-	638/-	5,405/-	9,265/-	10,290/-	2,394/-
	(2) More than 2 years but not more than 3 years	880/-	1,590/-	583/-	4,930/-	8,450/-	9,380/-	2,184/-

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		R .	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3.	More than 3 years but not more than 4 years	795/	1,440/-	528/-	4,455/-	7,635/-	8,470/-	1,974/-
4.	More than 4 years but not more than 5 years	710/-	1,290/-	473/-	3,980/-	6,820/-	7,560/-	1,764/-
5.	More than 5 years but not more than 6 years	625/-	1,140/-	418/-	3,505/-	6,005/-	6,650/-	1,554/-
6.	More than 6 years but not more than 7 years	540/.	990/-	363/-	3,030/-	5,190/-	5,740/-	1,344/
7.	More than 7 years but not more than 8 years	455/-	840/-	308/-	2,555/-	4,375/-	4,830/-	1,134/-
8.	More than 8 years but not more than 9 years	370/-	690/-	253/-	2,080/-	3,560/-	3,920/-	924/-
9.	More than 9 years but not more than 10 years.	285/-	540/-	198/-	1,605/-	2,745/-	3,010/-	714/-
10.	More than 10 years but not more than 11 years	200/-	390/-	143/	1,130/-	1,930/-	2,100/-	504/
11.	More than 11 years but not more than 12 years.	115/-	240/-	88/-	655/-	1,115/-	1,190/-	294/
12.	More than 12 years.	..	..	..	..	..	..	..

**THE ANDHRA PRADESH MOTOR VEHICLES  
TAXATION (SECOND AMENDMENT) ACT, 1997.**

**ACT No. 32 OF 1997\***

**[19th December, 1997.]**

**An Act further to amend the Andhra Pradesh Motor Vehicles Taxation Act, 1963.**

**Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Forty-eighth Year of the Republic of India, as follows:-**

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\*Received the assent of the Governor on 17th December, 1997. For Statement of the Objects and Reasons: Please see the A.P. Gazette Part IV-A Extraordinary dated 30th July, 1997 at P-3.

Short title and Commencement 1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Second Amendment) Act, 1997.

(2) It shall come into force on such date as the Government may, notify in the Andhra Pradesh Gazette.

Amendment of section 3. Act 5 of 1963. 2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963, in section 3, after the third proviso to sub-section (2), the following proviso shall be inserted namely:-

"Provided also that in respect of Motor Vehicles operated with Battery/Compressed Natural Gas/Solar Energy, no tax shall be levied for a period of five years from the date to be notified."

G. BHAVANI PRASAD,  
Secretary to Government,  
Legislative Affairs & Justice,  
Law Department.

## **ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.**

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 27th April, 2000 and the said assent is hereby first published on the 28th April, 2000 in the Andhra Pradesh Gazette for general information.

**ACT NO. 12 OF 2000**

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH  
URBAN AREAS (DEVELOPMENT) ACT, 1975.**

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty-first Year of the Republic of India as follows:-

Short title and commencement. 1. (1) This Act may be called the <sup>157</sup> Andhra Pradesh Urban Areas (Development) (Amendment) Act, 2000.

(2) It shall be deemed to have come into force on and from the 19th February, 1998.

Amendment of section 38. Act I of 1975. 2. In the Andhra Pradesh Urban Areas (Development) Act, 1975, in section 38, in sub-section (1), in the proviso for the words "in the aggregate exceed six years" the words "in the aggregate exceed two years", shall be substituted.

Validation. 3. Notwithstanding anything contained in the principal Act, the continuation of the Special Officer, Puttaparthi Urban Development Authority appointed in G.O.Ms.No. 109, Municipal Administration Department, dated the 10th February, 1992 during the period from 19th February, 1998 to the 4th April, 1998 shall not be deemed to be invalid or ever to have become invalid and accordingly,--

(i) anything done or any action taken by such Special Officer during the said period shall be deemed to have been validly done or taken as if such Special Officer has not ceased to hold office; and

(ii) the Special Officer appointed in the said Government Order shall continue to hold office with effect from the 19th February, 1998 as if his appointment has been extended upto 4th April, 1998, the date on which the Sri Satya Sai Urban Development Authority was constituted in G.O.Ms.No.139, M.A. & U.D. Department, dated 4-4-1998 in supercession of the orders issued in G.O.Ms. No.109, M.A., dated 19-2-1992.

G. BEAVANI PRASAD,  
Secretary to Government,  
Legislative Affairs & Justice,  
Law Department.

**STATEMENT OF OBJECTS AND REASONS**

According to sub-section (1) of section 38 of the Andhra Pradesh Urban Areas (Development) Act, 1975 (Act No.1 of 1975) where for any reason, there is delay in the constitution or reconstitution of the Urban Development Authority, the Government may appoint a Special Officer to manage the affairs of the Authority for a period which shall not exceed one year from the date of such appointment. The proviso to sub-section(1) of section 38 of the said Act provides that the said period may extend beyond one year. Therefore, the period of Special Officer in Sri Satya Sai Urban Development Authority, Puttaparthi was extended from time to time upto 6 years due to administrative reasons. It is felt that the term of six years is too long and it is decided to reduce the maximum period to 2 years. Hence, the Government have decided to amend the proviso to sub-section(1) of section 38 of the Andhra Pradesh Urban Areas (Development) Act, 1975 suitably.

Whereas, the Andhra Pradesh Urban Areas (Development) (Amendment) Bill, 1999 has been introduced in the Legislative Assembly of the State on the 27th March, 1999 as Legislative Assembly Bill No. 10 of 1999, the same has lapsed due to dissolution of the Tenth Legislative Assembly.

The Bill seeks to give affect to the above decision.

**N. Md. FAROOK,**  
Minister for Municipal Admini-  
stration and Urban Development.

## **ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.**

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 9th April, 2003 and the said assent is hereby first published on the 10th April, 2003 in the Andhra Pradesh Gazette for general information.

**ACT No. 5 OF 2003.**

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH  
MOTOR VEHICLES TAXATION ACT, 1963.**

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty-fourth Year of the Republic of India as follows:-

**GCP-6**

Short  
title  
and  
commence-  
ment.

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the 24th January, 2003.

Amendment  
of  
section 3,  
Act 5 of  
1963.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963, (hereinafter referred to as the principal Act), in section 3, in sub-section (2), in the second proviso, for the words "except omni buses and chasis of motor vehicles", the expression "and omni buses with a seating capacity of (8) eight persons in all but not exceeding (10) ten persons in all and their chasis", shall be substituted.

Substitu-  
tion of  
Third  
Schedule.

3. In the principal Act, for the Third Schedule, the following new schedule shall be substituted, namely:-

## "THIRD SCHEDULE

(See second Proviso to sub-section (2) of section-3)

Sl. No.	Period/Class of vehicle	Motor Cycles including Tri cycles, Motor Scooters and Cycles with or without attachment		Invalid carriage	Cars and Jeeps and other Non-Transport Vehicles not exceeding 2286 Kgs in ULW				Omnibus with seating capacity between 8 in all & 10 in all and their chasis.
		Vehicles not exceeding 60 CC	Vehicles exceeding 60 CC		Weighing not more than 500 kgs ULW	Weighing more than 500 kgs but not more than 1524 kgs ULW	Weighing more than 1524 kgs but not more than 2286 kgs ULW	Additional Tax payable in respect of vehicles under Col.6 to 8 for drawing trailers	
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	At the time of registration of new vehicles	9% of the cost.	9% of the cost.	Rs.901/-	9% of the cost.	9% of the cost.	9% of the cost.	Rs.3385/-	9% of the cost.
2.	If the vehicles is already registered and its age from the month of registration is :								
	(1) Not more than 2 years	8% cost of the vehicle	8% cost of the vehicle	Rs.329/-	8% cost of the vehicle	8% cost of the vehicle	8% cost of the vehicle	Rs.3112/-	8% cost of the vehicle

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	(2) More than 2 years but not more than 3 years.	7% cost of the vehicle	7% cost of the vehicle	Rs.758/-	7% cost of the vehicle	7% cost of the vehicle	7% cost of the vehicle	Rs. 2839	7% cost of the vehicle
	(3) More than 3 years but not more than 4 years.	6% cost of the vehicle	6% cost of the vehicle	Rs.686/-	6% cost of the vehicle	6% cost of the vehicle	6% cost of the vehicle	Rs.2566/-	6% cost of the vehicle
	(4) More than 4 years but not more than 5 years.	5% cost of the vehicle	5% cost of the vehicle	Rs.615/-	5% cost of the vehicle	5% cost of the vehicle	5% cost of the vehicle	Rs.2293/-	5% cost of the vehicle
	(5) More than 5 years but not more than 6 years.	4% cost of the vehicle	4% cost of the vehicle	Rs.543/-	4% cost of the vehicle	4% cost of the vehicle	4% cost of the vehicle	Rs.2020/-	4% cost of the vehicle
	(6) More than 6 years but not more than 7 years.	3.5% cost of the vehicle	3.5% cost of the vehicle	Rs.472/-	3.5% cost of the vehicle	3.5% cost of the vehicle	3.5% cost of the vehicle	Rs.1747/-	3.5% cost of the vehicle
	(7) More than 7 years but not more than 8 years.	3% cost of the vehicle	3% cost of the vehicle	Rs.400/-	3% cost of the vehicle	3% cost of the vehicle	3% cost of the vehicle	Rs.1474/-	3% cost of the vehicle
	(8) More than 8 years but not more than 9 years.	2.5% cost of the vehicle	2.5% cost of the vehicle	Rs.329/-	2.5% cost of the vehicle	2.5% cost of the vehicle	2.5% cost of the vehicle	Rs.1201/-	2.5% cost of the vehicle
	(9) More than 9 years but not more than 10 years.	2% cost of the vehicle	2% cost of the vehicle	Rs.257/-	2% cost of the vehicle	2% cost of the vehicle	2% cost of the vehicle	Rs.928/-	2 cost of the vehicle

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
	(10) More than 10 years but not more than 11 years.	1.5% cost of the vehicle	1.5% cost of the vehicle	Rs.186/-	1.5% cost of the vehicle	1.5% cost of the vehicle	1.5% cost of the vehicle	Rs.655/-	1.5% cost of the vehicle
	(11) More than 11 years	1% cost of the vehicle	1% cost of the vehicle	Rs.114/-	1% cost of the vehicle	1% cost of the vehicle	1% cost of the vehicle	Rs.382/-	1% cost of the vehicle.

Repeal  
of  
Ordinance  
2 of 2003.

4. The Andhra Pradesh Motor Vehicles  
Taxation (Amendment) Ordinance, 2003 is  
herfeby repealed.

**K.G. SHANKAR,**  
Secretary to Government,  
Legislative Affairs & Justice (FAC),  
Law Department.

**STATEMENT OF OBJECTS AND REASONS**

According to second proviso to sub-section (2) of section 3 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963 a tax shall be levied in the case of motor cycles (including motor scooters and cycles with or without attachment) invalid carriages motor cars and jeeps and other non-transport vehicles not exceeding 2286 Kgs. in un laden weight except Omni Buses and chasis of motor vehicles at the rates specified in the Third Schedule. The said tax @ 7% of the cost of the vehicles specified in the Schedule is being levied since 1995. In view of the increase in the cost of vehicles and as there is no revision of the tax from more than 7 years the Government have decided to enhance the said percentage from 7% to 9% of the cost of the vehicles.

Further, Omni Buses with seating capacity of more than six persons other than the Driver are being levied a tax @ Rs. 189/- per seat per quarter with effect from 27-11-2002. These vehicles are similar in class and usage in respect of two and four wheelers for which life tax is being collected. The differentiation between Omni Buses and Personal Motor Cars in taxation is artificial and these vehicles have been given the facility of paying a tax either Quarterly, Half-Yearly or Annually. In case of Quarterly payment of taxes, the owners of above vehicles have to come to the office regularly for every quarter for payment of tax. In most of the cases these vehicles are found to be used by owners as personalised vehicles and if the life tax is introduced for the above category of vehicles there is relief to the owners from approaching the office and also facilitate to the administration to maintain the records promptly. Therefore the Government have decided to bring the omni buses with the seating capacity of 8 to 10 person in all and their chasis within the purview of the third schedule so as to levy lumpsum tax treating them as non transport vehicles by amending the second proviso to sub-section (2) of section 3 and the III Schedule of the Andhra Pradesh Motor Vehicles Taxation Act 1963 suitably. It is also decided to levy tax on all the vehicles, whose period of registration is more than 11 (eleven) years by removing the maximum ceiling limit of twelve years by amending the Third Schedule.

As the Legislative Assembly of the State was not then in session having been prorogued, the Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2003 (A.P. Ordinance 2 of 2003) was promulgated by the Governor on the 23rd January, 2003 and the same has been published in the Extra ordinary issue of the Andhra Pradesh Gazette dated the 24th January, 2003.

This Bill seeks to replace the said ordinance.

**P. DAMODAR REDDY,**  
*Minister for Law and Courts.*

(b) Clause (1) of section 4 of this Act shall be deemed to have come into force with effect from 10th April, 2001.

(c) The remaining provisions of this Act shall be deemed to have come into force with effect from 25th May, 2006.

Amendment of section 3.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the principal Act), in section 3, in sub-section (2),--

Act 5 of 1963.

(i) for the second proviso the following provisos shall be substituted namely:-

“Provided further that in the case of motor cycles (with or without attachment), invalid carriages, motor cars and jeeps and other non-transport vehicles not exceeding 2286 Kgs in unladen weight and omni buses with a seating capacity of eight (8) persons or more in all but not exceeding ten (10) persons in all, High End Motor Cabs of the cost of three lakhs fifty thousand and above, the tax shall be levied at the rates specified in the Third Schedule.

Provided also that in the case of Road Rollers the rate of tax shall be levied at the rates specified in the Fourth Schedule.”.

Insertion of new sections 3-A and 3-B.

3. In principal Act, after section 3, the following sections shall be inserted namely:-

“Levy of additional tax on vehicles misused.

3-A (1) Notwithstanding anything contained in section 3, it shall be competent for the Government to provide for levying an additional tax in respect of a motor vehicle specified in one category or class notified under section 3, if misused or used not in accordance with the purpose for which the vehicle was registered, or the permit was granted, attracting higher rate of tax as a vehicle falling in another category or class:

Registered No. HSE/49



[Price : Rs. 0-60 Paise.

ఆంధ్రప్రదేశ్ రాజపత్రము

THE ANDHRA PRADESH GAZETTE PART IV-B EXTRAORDINARY PUBLISHED BY AUTHORITY

No. 44 ] HYDERABAD, TUESDAY, SEPTEMBER 19, 2006

ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS Etc.,

The following Act of the Andhra Pradesh Legislative Assembly received the assent of the Governor on the 17th September, 2006 and the said assent is hereby first published on the 19th September, 2006 in the Andhra Pradesh Gazette for general information:-

ACT No. 33 OF 2006

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH MOTOR VEHICLES TAXATION ACT, 1963.

Be it enacted by the Legislative Assembly of the State of Andhra Pradesh in the Fifty-seventh Year of the Republic of India as follows:-

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2006.

2. (a) Section 3A inserted by the section 3 of this Act shall be deemed to have come into force with effect from 1st June, 2002.

Short title and commencement.

Provided that the additional tax so levied shall be a sum equal to the difference of amount between the tax already levied and collected and the tax which shall be leviable in respect of such vehicle falling in another category.

(2) The registered owner or the person who is in possession or control of such vehicle misused or used not in accordance with the purpose for which the vehicle was registered or the permit was granted, shall pay the additional tax so levied under sub-section (1).

“Levy of Green Tax.” 3-B There shall be levied and collected an additional tax called “Green Tax” in addition to the tax levied under section 3, on the motor vehicles suitable for use on roads for the purpose of implementation of various measures to control air pollution in such manner to such categories, such amounts as may be notified:

Provided that the rates of tax shall not exceed the maximum specified in the Fifth Schedule.

4. In the First schedule to the principal Act, in entry 4,-

(i) Under item (iv) against sub-item (a) for the figures “1800” in column (2), the figures, “4000” shall be substituted.

(ii) item (vii) and the corresponding entry relating thereto in column (2) shall be omitted.

5. In Third Schedule to the principal Act, in the table, in column 10, for the heading, the following heading shall be substituted namely:-

“Omni buses with seating capacity between 8 in all and 10 in all and High End Motor Cabs of the cost of rupees three lakhs fifty thousands and above.”.

**Amendment of First Schedule.**

**Amendment of Third Schedule.**

**Insertion of new Schedules.**

6. After the Third Schedule to the principal Act, the following schedules shall be added namely:-

**“FOURTH SCHEDULE**

(See Third Proviso to sub-section (2) of Section 3)

Sl. No.	Period	Rate of Tax Road Rollers
(1)	(2)	(3)
1.	At the time of registration of new vehicle	7.5 % (Seven and half percent) of the Cost.
2.	If the vehicle is already Registered and its age from the month of the Registration is:	
	(i) Less than 3 years	Rs. 7,700/-
	(ii) More than 3 years and Less than 6 years.	Rs. 6,600/-
	(iii) More than 6 years	Rs. 5,500/-

**FIFTH SCHEDULE**

(See sub-section (1) of Section 3-B)

Sl. No.	Class of vehicles	Amount of Tax
(1)	(2)	(3)
1.	Motor vehicles other than Transport vehicles which have completed 15 years from the date of their registration,-	
	(i) Motor Cycle	Rs. 1000/- P.A.
	(ii) Other than motor Cycle	Rs. 5000/- P.A.
2.	Transport vehicles which have completed 7 years from the date of their registration.	Rs. 5000/- P.A.

7. Notwithstanding any thing contained in any judgement, decree, order of any court, Tribunal or other authority to the contrary, the levy and collection of tax on any motor vehicle where contract carriages covered by inter-State, State-wide, District-wide permits and idle Contract carriages are misused as Stage carriages as specified in entry (iv) in explanation (vi) under item 4 (v) of the Schedule appended to the notification issued in G.O.Ms.No. 75, TR & B, dated 27-4-1993 as amended by G.O.Ms. No. 152, TR & B, dated 1-12-2001 which was subsequently amended in G.O.Ms. No. 77, TR & B, dated 1-6-2002, shall never be deemed to be invalid or never to have become invalid by reason only of the fact that such levy and collection of tax was made without a specific charging provision in the principal Act and accordingly, the levy and collection of such tax made on such Motor Vehicles as specified in the aforesaid Government order shall be deemed to have been lawfully levied and collected and accordingly:-

**Validation  
of Tax  
levied and  
collected.**

(a) no suit or other proceeding shall be maintained or continued in any Court against the State Government or any person or authority what so ever for the refund of any tax on Motor Vehicle; and

(b) no Court shall enforce any decree or order directing the refund of such tax.

8. The Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2006 is hereby repealed.

**Repeal  
of Ordi-  
nance  
6 of 2006.**

**T. MADAN MOHAN REDDY,**  
Secretary to Government,  
Legislative Affairs & Justice,  
Law Department.

5. In the Principal Act, for the Third Schedule the following new Schedule shall be substituted, namely:—

### THE THIRD SCHEDULE

(See second Proviso to Sub-section (2) of Section-3)

Sl. No.	Period/Class of Vehicle	Motor Cycles including Tri cycles, Motor Scooters and Cycles with or without attachment.	Invalid Carriage	
		Vehicles not exceeding 60 CC.	Vehicles exceeding 60 CC.	
1.	2	3	4	5
1.	At the time of registration of new vehicles.	9% of the cost	9% of the cost	Rs. 901/-
2.	If the vehicles is already registered and its age from the month of registration is:			
	(1) Not more than 2 years	8% cost of the vehicle	8% cost of the vehicle	Rs. 829/-
	(2) More than 2 years but not more than 3 years	7% cost of the vehicle	7% cost of the vehicle	Rs. 758/-

Registered No. HSE/49

[Price : Rs. 0-90 Paise.



## ఆంధ్రప్రదేశ్ రాజపత్రము

### THE ANDHRA PRADESH GAZETTE

#### PART IV-B EXTRAORDINARY

#### PUBLISHED BY AUTHORITY

No. 18] HYDERABAD, SATURDAY, JULY 31, 2010.

#### ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS ETC.

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 30th July, 2010 and the said assent is hereby first published on the 31st July, 2010 in the Andhra Pradesh Gazette for general information.

#### ACT No. 11 OF 2010.

#### AN ACT FURTHER TO AMEND THE ANDHRA PRADESH MOTOR VEHICLES TAXATION ACT, 1963.

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty first Year of the Republic of India as follows:—

[1]

Short  
title and  
com-  
mence-  
ment.

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2010.

(2) It shall be deemed to have come into force on and from the 2nd February, 2010.

Amend-  
ment of  
section 3.  
Act No. 5  
of 1963.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the principal Act), in section 3, in sub-section (2),-

(i) for the second proviso, the following proviso shall be substituted, namely:-

"Provided further that in the case of motor cycles with or without attachment, invalid carriages, the tax shall be levied at the rates specified in the Third Schedule,".

(ii) for the third proviso the following proviso shall be substituted namely:-

"Provided also that in the case of Construction Equipment vehicles including Road Rollers, the rate of tax shall be levied at the rates specified in the Fourth Schedule.".

(iii) for the fourth proviso, the following provisos shall be substituted, namely:-

"Provided also that in the case of three or four wheeler motor vehicles including Motor Cars coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all, new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership, the tax shall be levied at the rates specified in the Sixth Schedule:

Provided also that Non-Transport Vehicles meant for carrying persons, owned by Companies/Institutions/Societies/Organisations upto a seating capacity of (10) ten in all and second or more personalized vehicles upto a

seating capacity of (10) ten in all owned by an individual, the tax shall be levied at the rates specified in the Seventh Schedule.".

3. For section 12 of the principal Act, the following section shall be substituted namely:-

"12. Appeal:- any person aggrieved,-

(a) by an order of levy of additional tax imposed under section 3-A;

(b) by an order of levy under section 6; or

(c) by the seizure under section 8,

may within a period of thirtydays from the date of communication to him of the order of levy or the date of seizure as the case may be, appeal to such authority in the manner and on payment of such fees as may be prescribed.".

4. The Andhra Pradesh Motor Vehicles Taxation (Second Amendment) Ordinance 2010 (Ordinance No. 5 of 2010) is hereby repealed."

Substitu-  
tion of  
new sec-  
tion for  
section  
12.

Repeal of  
Ordi-  
nance  
5 of 2010.

7. In the Principal Act, for the Sixth Schedule, the following new Schedule shall be substituted, namely:-

### THE SIXTH SCHEDULE

(See Fourth Proviso to Sub-section(2) of Section 3)

1.	2	3	4
S.No.	Period/Class of vehicle	Three or four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership the cost of which does not exceed rupees ten lakhs.	Three or four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omni buses upto a seating capacity of (10) ten persons in all and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of this State by way of change of address or transfer of ownership the cost of which exceeds rupees ten lakhs.
1	2	3	4
1.	At the time of registration of new vehicle.	12% of the cost of the vehicle.	14.0% of the cost of the vehicle.

1.	2	3	4	5
(3)	More than 3 years but not more than 4 years	6% cost of the vehicle	6% cost of the vehicle	Rs. 686/-
(4)	More than 4 years but not more than 5 years	5% cost of the vehicle	5% cost of the vehicle	Rs. 615/-
(5)	More than 5 years but not more than 6 years	4% cost of the vehicle	4% cost of the vehicle	Rs. 543/-
(6)	More than 6 years but not more than 7 years	3.5% cost of the vehicle	3.5% cost of the vehicle	Rs. 472/-
(7)	More than 7 years but not more than 8 years	3% cost of the vehicle	3% cost of the vehicle	Rs. 400/-

1.	2	3	4	5
(8)	More than 8 years but not more than 9 years	2.5% cost of the vehicle	2.5% cost of the vehicle	Rs. 329/-
(9)	More than 9 years but not more than 10 years	2% cost of the vehicle	2% cost of the vehicle	Rs. 257/-
(10)	More than 10 years but not more than 11 years	1.5% cost of the vehicle	1.5% cost of the vehicle	Rs. 186/-
(11)	More than 11 years	1% cost of the vehicle	1% cost of the vehicle	Rs. 114/-

6. In the Principal Act, for the Fourth Schedule, the following new Schedule shall be substituted, namely:-

### THE FOURTH SCHEDULE

(See Third Proviso to Sub-section(2) of Section 3)

Sl.No.	Period	Rate of tax on Road Rollers and Construction Equipment Vehicles.
1.	2	3
1.	At the time of registration of new vehicle.	7.5% of the cost of the vehicle.
2.	If the vehicle is already registered and its age from the month of the registration is:	
	(i) Less than 3 years.	6.5% of the cost of the vehicle.
	(ii) More than 3 years but less than 6 years.	5.0% of the cost of the vehicle.
	(iii) More than 6 years.	4.0% of the cost of the vehicle.

1.	2.	3
(5) More than 5 years but not more than 6 years.		11% of the cost of the vehicle.
(6) More than 6 years but not more than 7 years.		10.5% of the cost of the vehicle.
(7) More than 7 years but not more than 8 years.		10% of the cost of the vehicle.
(8) More than 8 years but not more than 9 years.		9.5% of the cost of the vehicle.
(9) More than 9 years but not more than 10 years.		9% of the cost of the vehicle.
(10) More than 10 years but not more than 11 years.		8.5% of the cost of the vehicle.
(11) More than 11 years but not more than 12 years.		8% of the cost of the vehicle.
(12) More than 12 years		7.5% of the cost of the vehicle.

**R. RAMACHANDRA REDDY,**  
Secretary to Governmet,  
Legislative Affairs & Justice,  
Law Department.

1.	2	3	4
2.	If the vehicle is already registered and its age from the month of registration; is:		
(1) Not more than 2 years.	11% of the cost of the vehicle.		13.0% of the cost of the vehicle.
(2) More than two years but not more than 3 years.	10.5% of the cost of the vehicle.		12.5% of the cost of the vehicle.
(3) More than 3 years but not more than 4 years.	10% of the cost of the vehicle.		12.0% of the cost of the vehicle.
(4) More than 4 years but not more than 5 years.	9.5% of the cost of the vehicle.		11.5% of the cost of the vehicle.
(5) More than 5 years but not more than 6 years.	9% of the cost of the vehicle.		11.0% of the cost of the vehicle.
(6) More than 6 years but not more than 7 years.	8.5% of the cost of the vehicle.		10.5% of the cost of the vehicle.
(7) More than 7 years but not more than 8 years.	8% of the cost of the vehicle.		10.0% of the cost of the vehicle.

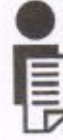
1.	2	3	4
(8) More than 8 years but not more than 9 years.	7.5% of the cost of the vehicle.		9.5% of the cost of the vehicle.
(9) More than 9 years but not more than 10 years.	7% of the cost of the vehicle.		9.0% of the cost of the vehicle.
(10) More than 10 years but not more than 11 years.	6.5% of the cost of the vehicle.		8.5% of the cost of the vehicle.
(11) More than 11 years but not more than 12 years.	6% of the cost of the vehicle.		8.0% of the cost of the vehicle.
(12) More than 12 years.	5.5% of the cost of the vehicle.		7.5% of the cost of the vehicle.

8. In the Principal Act, after the Sixth Schedule, so amended the following new Schedule shall be added, namely:-

### THE SEVENTH SCHEDULE

(See Fifth Proviso to Sub-section(2) of Section 3)

1.	2.	3
SL. No.	Period/Class of vehicle	Non-Transport vehicles meant for carrying persons, owned by Companies/Institution/Societies/Organisations upto a seating capacity of (10) ten in all and second or more personalized vehicles upto a seating capacity of (10) ten in all owned by an individual.
1.	At the time of registration of new vehicles.	14% of the cost of the vehicle.
2.	If the vehicle is already registered and its age from the month of registration is:	
	(1) Not more than 2 years.	13% of the cost of the vehicle.
	(2) More than 2 years but not more than 3 years.	12.5% of the cost of the vehicle.
	(3) More than 3 years but not more than 4 years.	12% of the cost of the vehicle.
	(4) More than 4 years but not more than 5 years.	11.5% of the cost of the vehicle.



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**THE ANDHRA PRADESH GAZETTE**

**PART IV-A EXTRAORDINARY**

**PUBLISHED BY AUTHORITY**

No. 27 AMARAVATI, THURSDAY, 25<sup>th</sup> OCTOBER, 2018.

**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 19<sup>th</sup> October, 2018 and the said assent is hereby first published on the 25<sup>th</sup> October, 2018 in the Andhra Pradesh Gazette for general information :-

**ACT No. 27 of 2018**

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH MOTOR  
VEHICLES TAXATION ACT, 1963.**

Be it enacted by the Legislature of the State of Andhra Pradesh in the Sixty-ninth year of the Republic of India as follows,-

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2018.

Short title and  
commencement.

(2) It shall be deemed to have come into force with effect on and from the 8<sup>th</sup> June, 2018.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the Principal Act), in section 3, in sub-section (2),

Amendment of section 3.  
Act 5 of 1963.

(i) in the sixth proviso, the following words shall be added at the end, namely, -

"and for the remaining period in respect of E-rickshaw and E-cart which are battery operated vehicles, the tax shall be levied at the time of registration at the rates specified in the Eighth Schedule."

- (ii) after the sixth proviso, the following proviso shall be added, namely,-

"Provided also that in the case of Auto-rickshaws with seating capacity up to four in all and light goods vehicles up to 3000 (Three Thousand) kgs in laden weight, the tax shall be levied at the rates specified in the Ninth Schedule."

Insertion of new schedules.

3. In the Principal Act, after the Seventh Schedule, the following schedules shall be added, namely,-

**"THE EIGHTH SCHEDULE**

(see Sixth Proviso to sub-section (2) of Section 3)

Sl. No.	Class of Vehicle	Rate of Tax (in rupees)
(1)	(2)	(3)
(1)	At the time of registration of (a) E- Rickshaw (b) E-Cart	Rs.1000/- Rs.2000/-
(2)	If the vehicle is already registered in any State and its age from the month of registration is: (a) Less than 5 years  (i) E- Rickshaw (ii) E- Cart  (b) More than 5 years  (i) E- Rickshaw (ii) E- Cart	Rs.1000/- Rs.2000/-      Rs. 900/- Rs.1800/-

**Note:** The life tax shall be collected at the time of Registration for these vehicles for the period of use after five years."

**“THE NINTH SCHEDULE**  
(see seventh Proviso to sub-section (2) of section 3)

Sl. No.	Period	Auto-rickshaws carrying up to four persons in all	Goods vehicles up to 3,000 Kgs in laden weight
(1)	(2)	(3)	(4)
1.	At the time of registration of new vehicle.	2.0% of the cost of the vehicle	7.0 % of the cost of the vehicle.
2.	If the vehicle is already registered and its age from the month of registration is :		
	(i) Less than 3 years	1.5 % of the cost of the vehicle	6.5 % of the cost of the vehicle
	(ii) More than 3 years and less than 6 years	1.4 % of the cost of the vehicle	5.0 % of the cost of the vehicle
	(iii) More than 6 years and less than 9 years	1.3 % of the cost of the vehicle	4.0 % of the cost of the vehicle
	(iv) More than 9 years	1.0 % of the cost of the vehicle	1.0 % of the cost of the vehicle

**Note:** In respect of old in-use vehicles covered in this Schedule belonging to the State of Andhra Pradesh, the lump-sum/ life time tax shall be paid within six months from 8<sup>th</sup> June, 2018. Until then, the existing quarterly tax shall continue to be paid."

4. The Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2018 is hereby repealed.

Repeal of  
Ordinance No.3  
of 2018

**DUPPALA VENKATARAMANA,**  
*Secretary to Government,  
Legal and Legislative Affairs and Justice,  
Law Department.*



**ఆంధ్రప్రదేశ్ రాజపత్రము**  
**THE ANDHRA PRADESH GAZETTE**  
**PART IV-B EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

No. 18]

AMARAVATI, MONDAY, 20<sup>th</sup> DECEMBER, 2021.

**ANDHRA PRADESH ACTS, ORDINANCES AND  
 REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 17<sup>th</sup> December, 2021 and the said assent is hereby first published on the 20<sup>th</sup> December, 2021 in the Andhra Pradesh Gazette for general information :

**ACT No. 18 of 2021.**

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH MOTOR  
 VEHICLES TAXATION ACT, 1963.**

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventy second year of the Republic of India, as follows:-

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2021. Short title and commencement.
- (2) It shall come into force on such date as the Government may, by notification, appoint.
2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963 (hereinafter referred to as the Principal Act), in section 3, in sub-section (2),- Amendment of section 3. Act No.5 of 1963.
  - (i) in the second proviso, the words "invalid carriages," shall be omitted;
  - (ii) the fifth proviso shall be omitted.
3. In section 3B of the principal Act,- Amendment of section 3B.
  - (i) for the words "such amounts as may be notified:", the words "at the rates specified in the Fifth Schedule." shall be substituted;
  - (ii) the proviso shall be omitted.
4. For the Third Schedule to the principal Act, the following shall be substituted, namely,- Substitution of Third Schedule.

THE THIRD SCHEDULE			
(See Second Proviso to sub-section(2) of Section-3)			
S.No.	Period/Class of Vehicle	Motor Cycles including Tri-cycles, Motor Scooters and Cycles with or without attachment at the rates specified below on the cost of the vehicles	
		Whose cost does not exceed Rs. 50,000/-	Whose cost exceeds Rs. 50,000/-
(1)	(2)	(3)	(4)
1.	At the time of registration of new vehicles	9%	12%
2.	If the vehicle is already registered and its age from the month of registration is:		
	(1) Not more than 2 years	8%	11%
	(2) More than 2 years but not more than 3 years	7%	10%
	(3) More than 3 years but not more than 4 years	6%	9%
	(4) More than 4 years but not more than 5 years	5%	8%
	(5) More than 5 years but not more than 6 years	4%	7%
	(6) More than 6 years but not more than 7 years	3.5%	6.5%
	(7) More than 7 years but not more than 8 years	3%	6%
	(8) More than 8 years but not more than 9 years	2.5%	5.5%
	(9) More than 9 years but not more than 10 years	2%	5%
	(10) More than 10 years but not more than 11 years	1.5%	4.5%
	(11) More than 11 years	1%	4%

Substitution of fifth Schedule.

5. For the Fifth Schedule to the principal Act, the following shall be substituted, namely,-

THE FIFTH SCHEDULE		
(See Section 3-B)		
S.No	Class of Vehicle	Amount of Tax
(1)	(2)	(3)
I.	<b>(a) Transport Vehicles – Goods Carriages including Tractor and Trailers used for commercial purpose (other than 3- wheeled Goods Carriages below 3000 Kgs in Laden weight)</b>	
	(i) if the age of the vehicle from the date of registration is more than 7 years and below 10 years	Half of the Quarterly Tax per annum
	(ii) if the age of the vehicle from the date of registration is more than 10 years and below 12 years	Quarterly Tax per annum
	(iii) if the age of the vehicle from the date of registration is more than 12 years	Twice the Quarterly Tax per annum
	<b>(b) Transport Vehicles - Passenger Vehicles i.e Stage Carriages, Contract Carriages, Private Service Vehicles, Educational Institution Buses, Maxicabs, Omnibuses above 7 in all</b>	
	(i) if the age of the vehicle from the date of registration is more than 7 years and below 10 years	Rs. 4,000 per annum
	(ii) if the age of the vehicle from the date of registration is more than 10 years and below 12 years	Rs. 5,000 per annum
	(iii) if the age of the vehicle from the date of registration is more than 12 years	Rs. 6,000 per annum
	<b>(c) All other Transport Vehicles (excluding Autorickshaws)</b>	
	(i) if the age of the vehicle from the date of registration is more than 7 years and below 10 years	Rs. 1,000 per annum
	(ii) if the age of the vehicle from the date of registration is more than 10 years and below 12 years	Rs. 2,000 per annum
	(iii) if the age of the vehicle from the date of registration is more than 12 years	Rs. 4,000 per annum
II	<b>Non-Transport Vehicles</b>	
	<b>(a) Motor Cycles</b>	
	(i) if the age of the vehicle from the date of registration is more than 15 years and below 20 years	Rs. 2,000 for 5 years
	(ii) if the age of the vehicle from the date of registration is more than 20 years	Rs. 5,000 for 5 years
	<b>(b) Other than Motor Cycles</b>	
	(i) if the age of the vehicle from the date of registration is more than 15 years and below 20 years	Rs. 5,000 for 5 years
	(ii) if the age of the vehicle from the date of registration is more than 20 years	Rs. 10,000 for 5 years

**Note :**

1. There shall not be any levy of Green Tax if the vehicle operated exclusively by LPG, CNG, Battery or Solar Power.
2. There shall not be any levy of Green Tax in respect of Motor Vehicles that are classified as Vintage vehicles.
3. There shall not be any levy of Green Tax in respect of three wheeled contract carriages (passenger autorickshaws) with seating capacity of four, five, six and seven in all; three wheeled Goods Carriages (Light Goods Vehicles) up to GVW of 3000 kgs; Tractors and Tractor- Trailers used for agricultural purpose.
4. The Green Tax shall be payable whenever the owner does any transaction for any vehicle.

Substitution of  
Sixth  
Schedule.

6. For the Sixth Schedule to the principal Act, the following shall be substituted, namely,-

THE SIXTH SCHEDULE					
(See Fourth and Fifth Provisos to sub-section(2) of section-3)					
S.No	Period / Class of Vehicle	Three or Four wheeler motor vehicles including Motor Cars, Jeeps coming under non-transport category, omnibuses upto a seating capacity of ten(10) persons in all, and new Motor Cabs and the Motor Cabs of other States that are entering into the rolls of the State by way of change of address or transfer of ownership, the tax is levied at the rates prescribed below on the cost of the vehicle.			
		Whose cost below Rs. 5.00 lakhs	Whose cost Rs. 5.00 lakhs or above and below Rs. 10.00 Lakhs	Whose cost Rs. 10.00 lakhs or above and below Rs. 20.00 Lakhs	Whose cost Rs. 20.00 lakhs or above
1	2	3	4	5	6
1	At the time of registration of new vehicles	13%	14%	17%	18%
2	If the vehicle is already registered and its age from the month of registration is :				
	(1) Not more than 2 years	12%	13%	16%	17%
	(2) More than 2 years but not more than 3 years	11.5%	12.5%	15.5%	16.5%
	(3) More than 3 years but not more than 4 years	11%	12%	15%	16%

(4) More than 4 years but not more than 5 years	10.5%	11.5%	14.5%	15.5%
(5) More than 5 years but not more than 6 years	10%	11%	14%	15%
(6) More than 6 years but not more than 7 years	9.5%	10.5%	13.5%	14.5%
(7) More than 7 years but not more than 8 years	9%	10%	13%	14%
(8) More than 8 years but not more than 9 years	8.5%	9.5%	12.5%	13.5%
(9) More than 9 years but not more than 10 years	8%	9%	12%	13%
(10) More than 10 years but not more than 11 years	7.5%	8.5%	11.5%	12.5%
(11) More than 11 years but not more than 12 years	7%	8%	11%	12%
(12) More than 12 years	6.5%	7.5%	10.5%	11.5%

7. Seventh Schedule to the principal Act, shall be omitted.

Omission of  
Seventh  
Schedule.

**VADDADI SUNITHA,**  
Secretary to Government (FAC),  
Legal and Legislative Affairs & Justice,  
Law Department.



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**THE ANDHRA PRADESH GAZETTE**  
**PART IV-B EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

No. 42] AMARAVATI, FRIDAY, 27<sup>th</sup> OCTOBER 2023.

**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 18<sup>th</sup> October, 2023 and the said assent is hereby first published on the 27<sup>th</sup> October, 2023 in the Andhra Pradesh Gazette for general information :

**ACT No. 42 of 2023.**

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH MOTOR  
VEHICLES TAXATION ACT,1963.**

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventy - fourth Year of the Republic of India, as follows:-

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2023.

Short title and commencement.

(2) It shall come into force on such date as the Government may, by notification, appoint.

2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963, in the Ninth Schedule, to the existing Note, the following proviso shall be added, namely,-

Amendment of Ninth Schedule.  
Act No. 5 of 1963.

“Provided that in respect of 4 wheeled in-use Goods Carriages upto 3000 kgs in laden weight registered prior to 08-06-2018 belonging to the State of Andhra Pradesh, the existing quarterly tax shall continue to be paid.”

**G. SATYA PRABHAKARA RAO,**

Secretary to Government,  
Legal and Legislative Affairs & Justice,  
Law Department.

AMARAVATI, FRIDAY, 27<sup>th</sup> OCTOBER 2023.

ANDHRA PRADESH ACTS, ORDINANCES AND REGULATIONS ETC.

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 18<sup>th</sup> October, 2023 and the said assent is hereby first published on the 27<sup>th</sup> October, 2023 in the Andhra Pradesh Gazette for general information.

ACT No. 42 of 2023

AN ACT FURTHER TO AMEND THE ANDHRA PRADESH MOTOR VEHICLES TAXATION ACT, 1963.

Enacted by the Legislature of the State of Andhra Pradesh in the seventy-fourth year of the Republic of India as follows:-

1. (1) This Act may be called the Andhra Pradesh Motor Vehicle Taxation (Amendment) Act, 2023.

(2) It shall come into force on such date as the Government may by notification appoint.

2. In the Andhra Pradesh Motor Vehicle Taxation Act, 1963, in the Ninth Schedule, in the existing Note, the following proviso shall be added, namely:-



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**THE ANDHRA PRADESH GAZETTE**

**PART IV-B EXTRAORDINARY**

**PUBLISHED BY AUTHORITY**

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No. 29] AMARAVATI, FRIDAY, 31<sup>th</sup> OCTOBER, 2025.

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**ANDHRA PRADESH ACTS, ORDINANCES AND  
REGULATIONS Etc.,**

The following Act of the Andhra Pradesh Legislature received the assent of the Governor on the 27<sup>th</sup> October, 2025 and the said assent is hereby first published on the 31<sup>st</sup> October, 2025 in the Andhra Pradesh Gazette for general information :

**ACT No. 29 of 2025**

**AN ACT FURTHER TO AMEND THE ANDHRA PRADESH MOTOR  
VEHICLES TAXATION ACT, 1963.**

Be it enacted by the Legislature of the State of Andhra Pradesh in the Seventy-sixth Year of the Republic of India as follows : -

1. (1) This Act may be called the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2025. Short title and commencement.  
  
(2) It shall be deemed to have come into force on and from the 16<sup>th</sup> July, 2025.
2. In the Andhra Pradesh Motor Vehicles Taxation Act, 1963, in the fifth schedule, in S.No I, for item (a) (i), (ii) and (iii) against columns (2) and (3), the following shall be substituted, namely,- Amendment of fifth Schedule.  
Act No.5 of 1963.

THE FIFTH SCHEDULE		
(See Section 3-B)		
S.No	Class of Vehicle	Amount of Tax
(1)	(2)	(3)
I.	<b>(a) Transport Vehicles – Goods Carriages including Tractors used for commercial purpose (other than 3-wheeled Goods Carriages below 3000 Kgs in Laden weight)</b>	
	(i) if the age of the vehicle from the date of registration is more than 7 years and below 12 years	Rs.1,500/- Per annum
	(ii) if the age of the vehicle from the date of registration is more than 12 years	Rs.3,000/- Per annum

Repeal of  
Ordinance No.4  
of 2025.

3. (1) The Andhra Pradesh Motor Vehicles Taxation (Amendment) Ordinance, 2025 is hereby repealed.
- (2) Notwithstanding such repeal, anything done or any action taken under the said Ordinance shall be deemed to have been done or taken under this Act.

**GOTTAPU PRATIBHA DEVI,**  
Secretary to Government,  
Legal and Legislative Affairs & Justice,  
Law Department.

### **STATEMENT OF OBJECTS AND REASONS**

The Government has enacted the Andhra Pradesh Motor Vehicles Taxation (Amendment) Act, 2006 (Act 33 of 2006) to levy “Green Tax” by inserting a new Section 3-B w.e.f.25-05-2006. According to Section 3-B, an additional tax called as “Green Tax” shall be levied on old motor vehicles suitable for use on road for the purpose of implementation of various measures to control air pollution. The Green Tax is levied in addition to the tax payable under Section 3 of the Andhra Pradesh Motor Vehicles Taxation Act, 1963.

The maximum rates of Green Tax is leviable as per the rates prescribed in the Fifth Schedule which were fixed in the year 2006.

The Government has amended the Fifth Schedule vide Act No.18 of 2021 dated 20-12-2021 (w.e.f. 01-01-2022) fixing the rates of Green Tax to be levied on the old / in-use vehicles basing on the quarterly tax payable by these vehicles.

Now, the Government after careful examination of the issue, decided to reduce the rate of “Green tax” and amend the Andhra Pradesh Motor Vehicles Taxation Act, 1963, suitably.

**GOTTAPU PRATIBHA DEVI,**  
Secretary to Government,  
Legal and Legislative Affairs & Justice,  
Law Department.