



## The Arunachal Pradesh Motor Vehicles Taxation (Amendment) Act, 1993

Act 2 of 1994

**Keyword(s):**

Motor Vehicle, Tax. Principal Act not available.

Amendment appended: 13 of 2006

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THE ARUNACHAL PRADESH MOTOR VEHICLES  
TAXATION (AMENDMENT) ACT, 1993

(Act No. 2 of 1994)\*

AN  
ACT

furth<sup>r</sup> to amend the Arunachal Pradesh Motor Vehicles Taxation Act, 1984 (No. 5 of 1984).

BE it enacted by the Legislative Assembly of Arunachal Pradesh in the Forty-fourth Year of the Republic of India as follows:—

1. (1) This Act may be called the Arunachal Pradesh Motor Vehicles Taxation (Amendment) Act, 1993. Short title, extent and commencement.
- (2) It shall extend to the whole of the State of Arunachal Pradesh.
- (3) It shall come into force at once.
2. In the Arunachal Pradesh Motor Vehicles Taxation Act, 1984 (No. 5 of 1984) (hereinafter referred to as the principal Act), for words and year "Motor Vehicles Act, 1939." Wherever they occur, the words and year "Motor Vehicles Act, 1988 (No. 59 of 1988)" shall be substituted. Substitution of words and year "Motor Vehicles Act, 1939".
3. In section 10 of the principal Act, for the words and figures "Chapter VIII of the Motor Vehicles Act, 1939" the words and figures "Chapter XI of the Motor Vehicles Act, 1988 (No. 59 of 1988)" shall be substituted. Amendment of Section 10.
4. In the Schedule to the principal Act for the existing part "A" and "B" the following Part "A" and Part "B" shall be substituted, namely:— Amendment of Schedule, Part "A" and Part "B".

\*Received the assent of the Governor on 3-1-94

## PART—A

Vehicles other than those plying for hire or reward.

Sl. No.	Description of vehicles	Annual tax (in Rupees)	Quarterly tax (in Rupees)
1	2	3	4
I.	Cycle (including Motor, scooters and cycles with attachment for propelling the same by mechanical power :		
	A. Bicycles—		
	(i) Not exceeding 50 kgs in weight unladen.	36	9
	(ii) Not exceeding 100 kgs in weight unladen	48	12
	(iii) Exceeding 100 kgs in weight unladen	80	20
	B. Tricycles	100	25
	C. Additional tax for trailer or side car.	18	5
II.	Vehicles constructed and used solely for the conveyance of passengers and light personal luggage of passengers :—		
	A. (i) 14 HP or less	168	42
	(ii) Exceeding 14 HP	204	51
	B. Additional tax for trailer drawn by vehicles covered by this article :—		
	(i) Light trailer	48	12
	(ii) Medium trailer	84	21
	(iii) Heavy trailer	168	42
III.	Other vehicles :—		
	A. Vehicles used for transport of goods vehicle only :—		
	(i) Authorised to carry one metric tonne or less	440	110
	(ii) For every additional $\frac{1}{2}$ metric tonne or part thereof authorised load.	140	35

1	2	3	4
<b>B. Vehicles used partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods :—</b>			
(i)	As per 14 HP or less and	372	95
(ii)	Exceeding 14 HP		
(iii)	Items additional tax for each person in excess of 6 (six) which the vehicle is designed to carry	24	6
(iv)	An additional tax for every $\frac{1}{2}$ metric tonne or part thereof authorised loads of goods	72	24
<b>C. Tractors :—</b>			
(i)	Not exceeding 2 metric tonne in weight	172	50
(ii)	Exceeding 2 metric tonne but not exceeding $3\frac{1}{2}$ metric tonne in weight	340	100
(iii)	Exceeding $3\frac{1}{2}$ metric tonne in weight but not exceeding 5 MT	600	172
<b>D. Additional tax for trailer drawn by vehicles covered by this article :—</b>			
(i)	Light trailer IMT or less	450	135
(ii)	Medium trailer or every $\frac{1}{2}$ MT	140	35
(iii)	Heavy trailer for every additional $\frac{1}{2}$ MT upto 5 MT	140	35
<b>E. Mechanical Crane mounted on a motor vehicle —</b>			
(i)	Light (not exceeding 3 metric tonne in weight)	210	60
(ii)	Medium (exceeding 3 MT)	410	120
(iii)	Heavy (exceeding 5 MT)	600	175

## PART— B.

## Vehicles plying for hire or reward.

1	2	3	4
IV. Vehicles plying for hire for the conveyance of passengers and light personal luggage of passengers :—			
A. Motor Cabs and Taxis :—			
(i) Taxi Cabs/local Taxis	400	125	
(ii) Stations wagons and minibus	300	75	
(iii) State Transport Cars	500	150	
(iv) Tourist Taxi (All India)	1400	400	
(v) Omnibus	2500	625	
(vi) Autorickshaw	150	50	
B. Stage Carriage :—			
(i) for every seat authorised	60	15	
V. Vehicles used for the transport of goods only :—			
(i) for one metric tonne or less	440	110	
(ii) for each additional 1/2 MT	140	35	
VI. Vehicles authorised to ply partly for the conveyance of passengers and their personal luggage and partly for the conveyance of goods :—			
A. Contract Carriage (Casual) :—			
(i) for every seat	72	18	
(ii) an additional tax for every 1/2 MT or part thereof authorised load of goods.	180	45	
VII. Tractor :—			
(i) Not exceeding 2 MT in weight	172	50	

1	2	3	4
	(ii) Exceeding 2 MT but not exceeding 3-1/2 MT in weight.	340	100
	(iii) Exceeding 3-1/2 MT in weight but not exceeding 5 MTs	600	172
VIII	Trailers drawn by Vehicles covered by article under Part B :—		
	(i) Light vehicle trailer one MT or less	450	135
	(ii) Medium trailer for every additional 1/2 MT	140	35
	(iii) Heavy trailer for every additional 1/2 MT	140	35
IX	Vehicles authorised to ply for hire on a special route under a permit granted by the State Government.		
X	Mechanical crane mounted on a Motor Vehicle :—		
	(i) Light not exceeding 3 MT	210	60
	(ii) Medium (exceeding 3 MT but not exceeding 5 MT)	410	120
	(iii) Heavy (exceeding 5 MT)	600	175

THE ARUNACHAL PRADESH MOTOR VEHICLES TAXATION  
(AMENDMENT) ACT, 2006

(ACT NO. 13 OF 2006)

(Received the assent of the Governor on  
6th December, 2006)

AN

ACT

*further to amend the Arunachal Pradesh Motor Vehicles Taxation Act, 1984 (Act No. 5 of 1984).*

BE it enacted by the Legislative Assembly of Arunachal Pradesh in the Fifty-seventh Year of the Republic of India as follows:-

Short title and commencement. 1. (1) This Act may be called the Arunachal Pradesh Motor Vehicles Taxation (Amendment) Act, 2006.

(2) It shall come into force at once.

Substitution of Schedule. 2. In the principal Act, for the existing Schedule, the following Schedule shall be substituted, namely :-

“THE SCHEDULE

**I. One time tax on personalized vehicles**

**A. New personalised 4 (four) wheeler vehicles**

Articles	Description of Vehicles	Rate of one time tax for 15 years	Tax for every 5 years after 15 years
(1)	Original cost price up to Rs. 3.00 lakh.	2.5% of the original cost	Rs. 3,000/-
(2)	Original cost price above Rs. 3 to 5 lakh.	2.70% of the original cost	Rs. 3,500/-
(3)	Original cost price above Rs. 5 to 10 lakh.	3% of the original cost	Rs. 4,000/-
(4)	Original cost price above Rs. 10 to 15 lakh.	3.5% of the original cost	Rs. 4,500/-
(5)	Original cost price above Rs. 15 to 18 lakh.	4% of the original cost	Rs. 5,000/-

1	2	3	4
(6)	Original cost price above Rs. 18 to 20 lakh.	4.5% of the original cost	Rs. 6,000/-
(7)	Original cost price above Rs. 20 lakh.	6.5% of the original cost	Rs. 10,000/-
(8)	Old vehicles requiring to be registered in Arunachal Pradesh on transfer from another state.	One time tax to be fixed after allowing a depreciation at the rates 7% per annum of the tax payable for a new vehicle of the same category at the current cost price.	

*Note :-* Personal vehicles of the officers of the armed forces and Central Government /Undertaking who are coming to the State temporarily on transfer are exempted from payment of tax, provided he has paid the one time tax of the vehicle in other state.

**B. One time tax on personalized new two wheelers and three wheelers to be registered for the first time.**

Description of Vehicles	Rate of one time tax for 15 years	Tax for every 5 years after 15 years
<b>Two wheelers :-</b>		
(1) Less than 65 unladen weight	Rs. 1200/-	Rs. 300/-
(2) From 65 kgs to 90 kgs unladen weight	Rs. 2000/-	Rs. 500/-
(3) From 90 kgs to 135 kgs unladen weight	Rs. 3000/-	Rs. 800/-
(4) More than 135 kgs	Rs. 3500/-	Rs. 800/-
(5) Three wheelers (Three seated)	Rs. 3000/-	Rs. 800/-
(6) Trailer/side car attached to 2/3 wheelers	Rs. 1000/-	
(7) Old vehicle, requires to be registered in Arunachal Pradesh on transfer from another state	One time tax is to be fixed after allowing a depreciation of 7% per annum of another state the tax payable for a new vehicle of the same category at the current cost price.	



**C. For 3 (three) wheeled commercial vehicles (Passenger & goods Vehicle) for a period of 3 years along with the permit to run for 5 years.**

- |   |  |
|---|--|
| (i) New vehicles to be registered in the state for the first time.  | 10% of the original cost of the vehicle.   |
| (ii) Existing old vehicles and old vehicle requiring to pay the one time tax on transfer from another State or from other district or conversion. | One time tax to be fixed after allowing a depreciation at the rate of 7% per annum of the tax payable for a new vehicle of the same category at the current cost price subject to maximum depreciation of 21%. |

**D. Refund of the one time tax on removal or cancellation of registration takes place after registration.**

- (i) Personalized 2 and 4 wheeler vehicles, registered in Arunachal Pradesh but permanently transferred out of the State or on cancellation of registration, the one time tax paid for the said motor vehicle shall be entitled to claim a refund of Rs. 500/-.
- (ii) No refund of one time tax paid by three-wheeler commercial vehicles will be allowed.

**II. PASSENGER VEHICLES USED FOR COMMERCIAL PURPOSE**

Description of vehicle	Annual Tax	Quarterly Tax
(1) Passenger carrying capacity of 3 or less persons (three wheelers)	Rs. 800/-	Rs. 250/-
(2) Passenger carrying capacity of 4 persons to 6 persons (three wheelers)	Rs. 1600/-	Rs. 500/-
(3) 4-wheelers vehicle with passengers carrying capacity of 6 or less persons licenced to operate in one city or region.	Rs. 2400/-	Rs. 700/-
(4) 4-wheeler vehicles with passengers carrying capacity of 6 or less persons licenced to operate all over the State.	Rs. 4000/-	Rs. 1200/-
(5) Vehicles with passengers carrying capacity of 7 to 12 persons.	Rs. 5,000/-	Rs. 1,500/-
(6) Vehicles with passengers carrying capacity 13 to 30 persons.	Rs. 7,000/-	Rs. 2,000/-

	1	2	3
(7) Vehicles with passengers carrying capacity of more than 30 persons.		Rs. 7,000/- + Rs. 80/- for every seat above 30.	Rs. 2,000/- + Rs. 20 for every seat above 30.
(8) Delux Express buses with passengers carrying capacity more than 30.		Rs. 8,000/- + Rs. 80/- for every seat above 30.	Rs. 2,000/- + Rs. 20 for every seat above 30.
(9) Super Delux bus with A/C facilities with seating capacity more than 30.		Rs. 40,000/-	Rs. 11,000/-
<b>III. TRACTORS :</b>			
(1) Not exceeding 2 MT		Rs. 500/-	Rs. 125/-
(2) Exceeding 2 MT but not exceeding 5 MT		Rs. 1000/-	Rs. 250/-
(3) Exceeding 5 MT		Rs. 1500/-	Rs. 400/-
<b>IV. TRAILERS DRAWN BY TRACTORS, JEEPS ETC.</b>			
(1) Light trailer		Rs. 500/-	Rs. 125/-
(2) Medium trailer		Rs. 1200/-	Rs. 200/-
(3) Heavy trailer		Rs. 2000/-	Rs. 600/-
<b>V. MECHANICAL/HYDROIC CRANE MOUNTED ON MOTOR VEHICLES :</b>			
(1) Not exceeding 3 MT		Rs. 2,500/-	Rs. 700/-
(2) Exceeding 3 MT but not exceeding 5 MT		Rs. 4,000/- or 0.25% of the cost crane which ever is higher.	Rs. 1,200/- or 0.062% of cost of the crane which ever is higher.
(3) Exceeding 5 MT		Rs. 4,500/- + Rs. 400 for every tone in excess 5 MT or 0.25% of the cost of the crane which is higher	Rs. 1,200/- + Rs. 125/- for every ton in excess of 5 MT or 0.25% of the cost of the crane which ever higher.
<b>VI. VEHICLE USED FOR CARRIAGE OF GOODS ON HIRE :</b>			
(1) Authorised to carry 1 MT or less		Rs. 1,500/-	Rs. 400/-
(2) Exceeding 1 MT to 3 MT		Rs. 3,000/-	Rs. 800/-

(3) Exceeding 3 MT to 9 MT	Rs. 3,000/- + Rs. 500/- for every addi- tional 1 MT above 3 MT.	Rs. 800/- + Rs. 150/- for every addi- tional 1 MT above 3 MT
(4) Exceeding 9 MT	Rs. 7,000/- + Rs. 100/- every additional 1 MT above 9 MT.	Rs. 2,000/-+ Rs. 40/- for every addi- tional 1 MT above 9 MT.
(5) Authorised to carry 12 MT and above	Rs. 8,000/- + Rs. 250/- for every addi- tional 1 MT above 12 MT.	Rs. 2,500/-+ Rs. 50/- for every addi- tional 1 MT above 12 MT.

**VII. AMBULANCE & DEAD BODY  
CARRYING VAN :**

Rs. 2,500/-      Rs. 700/-

**VIII. VEHICLES USED PARTLY FOR THE CONVEYANCE OF  
PASSENGERS AND THEIR PERSONAL LUGGAGE AND  
PARTLY FOR CONVEYANCE OF GOODS :**

- (1) Tax payable under Art-II  
(2) The Tax payable under Art-VI

**IX. ANY OTHER TRANSPORT VEHICLE      Annual Rate of Tax**

Any other Transport Vehicles not covered under any category above such as Dumper, Excavator, Camper Van, Trailer Cash Van, Mobile Canteen, Mobile Clinic, Fork lift, Two Truck, Rig Mobile, Cementing Unit etc.

1% of the cost of the chassis/ vehicle.

**Note :** The cost of old chassis/ vehicle liable to pay tax will have to be assessed as per guidelines issued by Government and the cost of the chassis/vehicle once assessed will continue till the vehicle is disposed off.

**Note :** In addition to tax payable under this notification, there shall be paid by the owner or person having possession or control of a motor vehicle, any tax or penalty as was payable under this Act for any period to the coming into force of this notification issued under the provisions of the Arunachal Pradesh Motor Vehicle Taxation Act, 1984 at such rates as were applicable to such vehicle from time to time."