



The Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1963

Act 14 of 1963

Keyword(s):

Motor Vehicles, Tax, Road, Toll, Passenger, Weight, Carriage, Scooters, Cycle, Tricycles

Amendments appended: 45 of 1963, 1 of 1971, 11 of 1971, 7 of 1976, 9 of 1976, 15 of 1977, 18 of 1980, 20 of 1982, 2 of 1984, 15 of 1986, 17 of 1987, 10 of 1991, 3 of 1992, 9 of 1994, 13 of 1995, 8 of 1996, 12 of 1997, 10 of 1998, 6 of 1999, 11 of 2000, 2 of 2001, 18 of 2001, 6 of 2002, 9 of 2002, 16 of 2003, 9 of 2006, 4 of 2007, 5 of 2010, 8 of 2015, 12 of 2017

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The Gujarat Government Gazette

EXTRAORDINARY

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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 30th March 1963 is hereby published for general information.

M. G. MONANI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. XIV OF 1963.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th March 1963).

An Act to amend the Bombay Motor Vehicles Tax Act, 1958 so as to increase the maximum rate of tax thereunder.

It is hereby enacted in the Fourteenth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles tax (Gujarat Amendment) Act, 1963. Short title and commencement.

(2) It shall come in to force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Bom.
LXV
of
1958.

2. In the Bombay Motor Vehicles Tax Act, 1958, for the First Schedule, the following shall be substituted, namely:—

Substitution of First Schedule of Bom. LXV of 1958 by new Schedule.

" FIRST SCHEDULE

[See section 3.]

Part-I— <i>Motor vehicles using motor spirit.</i>	Maximum annual rate of tax. Rs.
A. Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)—	
(a) Cycles not exceeding 50 KG in weight unladen ..	20
(b) Cycles not exceeding 100 KG in weight unladen ..	40
(c) Cycles exceeding 100 KG in weight unladen ..	50
(d) Tricycles ..	50
(e) Cycles or tricycles used for drawing a trailer or side-car ..	10, in addition to the rates specified above.
II.—Motor vehicles not exceeding 250 KG in weight unladen adapted and used for invalids. ..	
10	
III.—Motor vehicles (including tricycles) used for the carriage of goods or materials—	
(a) Vehicles the registered laden weight of which does not exceed 750 KG ..	175
(b) Vehicles the registered laden weight of which exceeds 750 KG but does not exceed 1500 KG ..	350
(c) Vehicles the registered laden weight of which exceeds 1500 KG but does not exceed 3000 KG ..	560
(d) Vehicles the registered laden weight of which exceeds 3000 KG but does not exceed 4500 KG ..	770
(e) Vehicles the registered laden weight of which exceeds 4500 KG but does not exceed 6000 KG ..	980
(f) Vehicles the registered laden weight of which exceeds 6000 KG but does not exceed 7500 KG ..	1200
(g) Vehicles the registered laden weight of which exceeds 7500 KG ..	The rate specified in (f) above plus Rs. 100 for every 250 KG or part thereof in excess of 7500 KG.

Provided that where a 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.

Maximum annual
rate of tax
Rs.

IV.—Motor vehicles (including tricycles) plying for hire and used for the carriage of passengers—

(a) Vehicles licensed to carry in all not more than two passengers .. 150

(b) Vehicles licensed to carry in all more than two but not more than four passengers .. 300

(c) Vehicles licensed to carry more than four passengers .. The rate specified in (b) above plus Rs. 80 for every passenger in addition to four passengers which the vehicle is so licensed to carry.

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.

V.—Breakdown Vans used for towing disabled vehicles .. 250

VI.—Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule—

(a) Vehicles not exceeding 750 KG in weight, unladen .. 100

(b) Vehicles exceeding 750 KG but not exceeding 1500 KG in weight, unladen .. 150

(c) Vehicles exceeding 1500 KG but not exceeding 2250 KG in weight, unladen .. 200

(d) Vehicles exceeding 2250 KG but not exceeding 3000 KG in weight, unladen .. 300

(e) Vehicles exceeding 3000 KG but not exceeding 3750 KG in weight, unladen .. 400

(f) Vehicles exceeding 3750 KG in weight, unladen .. 500

VII. Additional tax payable in respect of motor vehicles used for drawing trailers—

(i) for each trailer when the trailer is used for the carriage of goods

The rates specified in clause III in respect of motor vehicles used for the carriage of goods or materials.

(ii) for each trailer when the trailer is used for the carriage of passengers

The rates specified in clause IV in respect of motor vehicles plying for hire and used for the carriage of passengers.

(iii) for each trailer when the trailer is used for any other purpose : 60

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

B. Motor vehicles other than those fitted solely with pneumatic tyres.

The rates shown in Class A, plus 50 per centum.

C. Dealers in, or manufacturers of, motor vehicles—

For a general licence—

in respect of each motor vehicle .. 150

Part II.—*Motor vehicles using fuel other than motor spirit.* The rates shown in Part I, plus a surcharge of 50 per centum on all or any class of motor vehicles mentioned therein."



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PART IV

**Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 5th November 1963 is hereby published for general information.

AKBAR S. SARELA,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. XLV OF 1963.

[First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 8th November 1963].

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fourteenth Year of the Republic of India as follows.—

1. This Act may be called the Bombay Motor Vehicles Tax (Gujarat Second Short title. Amendment) Act, 1963.

Bom. LXV of 1958. 2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as Amendment "the principal Act") after sub-section (2) of section 13, the following shall be added, namely:— of section 13 of Bom. LXV of 1958.

"(3) All notifications issued under sub-section (2) shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made, and shall be subject to rescission by the Legislature or to

such modifications as the State Legislature may make during the session in which they are so laid or the session immediately following.

(4) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.”.

Amendment
of section 23
of Bom. LXV
of 1958.

3. In section 23 of the principal Act, after sub-section (4) the following shall be added, namely :—

“(5) All rules made under this section shall be laid for not less than thirty days before the State Legislature as soon as possible after they are made, and shall be subject to rescission by the State Legislature or to such modifications as the State Legislature may make, during the session in which they are so laid or the session immediately following.

(6) Any rescission or modification so made by the State Legislature shall be published in the *Official Gazette* and shall thereupon take effect.”.

Extra No. 1

REGISTERED No. G-448



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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by
the Governor on the 7th January 1971 is hereby published for general in-
formation.

N. C. BUCH,
Deputy Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 1 OF 1971.

(First published after having received the assent of the Governor in the
"Gujarat Government Gazette" on the 12th January 1971).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Twenty-first Year of the Republic of India as
follows :—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat
Amendment) Act, 1970. Short title
and commence-
ment.

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

Bom.
LXV
of
1958. 2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as
"the principal Act"), in section 2, after clause (8), the following clause shall be
added, namely :— Amendment
of section 2
of Bom. LXV
of 1958.

“(8A) “week” means a period of seven consecutive days;”.

Amendment
of section 4
of Bom.
LXV of
1958.

3. In section 4 of the principal Act, after sub-section (7), the following sub-section shall be inserted, namely :—

“(1A) Notwithstanding anything contained in sub-section (1)—

(a) the tax in respect of a transport vehicle brought for use in the State for a temporary period shall be leviable for the whole of the period for which it is to be used or kept for use in the State ;

(b) where such vehicle is to be used or kept for use in the State for a period less than a month, the tax shall be leviable at the rate of 4 per cent of the annual rate for each week or part thereof, subject to a maximum amount equal to the amount of tax leviable for a period of one month under clause (c);

(c) where such vehicle is to be used or kept for use in the State for a period equal to a month or more than a month the tax shall be leviable at the rate specified in clause (i), (ii) or (iii) of sub-section (1) of section 4, according as such period is equal to the period specified in the said clause (i), (ii) or (iii) as the case may be, irrespective of whether such period expires at the end of a quarter or not;

(d) the tax leviable under this sub-section shall be paid within such period and in such manner as may be prescribed.”.

Amendment
of section 16
of Bom.
LXV of
1958.

4. In section 16 of the principal Act,—

(i) in sub-section (1), clause (a) shall be deleted;

(ii) sub-section (2) shall be deleted.

Substitution
of section 18
in Bom.
LXV of
1958.

5. For section 18 of the principal Act, the following shall be substituted, namely :—

“18. (1) Where the whole or any portion of the tax due in accordance with the provisions of this Act in respect of any motor vehicle for any period or part thereof has not been paid in time by the person liable for the payment thereof, the Taxation Authority may levy, in addition to the tax so due, a penalty not exceeding 25 per cent of the amount of tax which would have been payable for such period or part thereof in respect of that motor vehicle at the maximum rate of tax specified in the First Schedule. Penal. ty for non-pay-ment of tax.

(2) The amount of penalty levied under sub-section (1) shall, unless it is paid within the prescribed time, be recoverable in the same manner as an arrear of land revenue.”.

▲ THE BOMBAY MOTOR VEHICLES TAX (GUJARAT AMENDMENT)
ACT, 1971.

[Act No. 11 of 1971]

Enacted by the President in the Twenty-second Year of the Republic of India.

In exercise of the powers conferred by section 3 of the Gujarat State Legisla-
35 of ture (Delegation of Powers) Act, 1971, the President is pleased to enact as
1971. follows :—

1. This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amend- Short title.
ment) Act, 1971.

2. In the Bombay Motor Vehicles Tax Act, 1971 as in force in the State of Insertion of
Gujarat, after section 3, the following section shall be inserted, namely :— Bom. LXV of
1958.

“3A. (1) On and from the 1st day of December, 1971, there shall be Levy of enha-
levied and collected, on all motor vehicles specified in clauses I and VI of need tax.
Class A in Part I of the First Schedule and on all motor vehicles of like des-
cription falling under Part II of the said Schedule, which are used or kept for
use in the State, a tax (hereinafter referred to as the enhanced tax), in addition
to the tax leviable under section 3, at the rate of ten per cent of the amount
of tax levied under that section.

(2) The enhanced tax leviable under sub-section (1) shall be paid in ad-
vance by every registered owner or any person having possession or control of
the motor vehicle—

(i) annually at the rate specified in sub-section (1), or

(ii) for one more quarters, at one-fourth of the rate so specified for each
such quarter, or

(iii) for any period less than a quarter expiring on the last day of the
quarter, at one-fourth of the rate so specified less one-twelfth of the said
rate for every complete calendar month which has expired during such
quarter :

Provided that—

(i) where any such owner or person has, before the commencement of the
Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1971, paid the tax President Act
leviable under section 3 for the period of the year or for the period of one or No. 11
more quarters expiring on the 31st day of March 1972 (hereinafter referred of 1971.
to as the said period), such owner or person may pay the enhanced tax for the
month of December 1971 and for the quarter commencing on the 1st day of
January, within the period prescribed for the payment of the tax leviable under
section 3 for the year or the quarter commencing on the 1st day of April 1972;

(ii) where any such owner or person has not paid the tax leviable under section 3 for the said period before such commencement, he may pay the enhanced tax for the month of December 1971, within the period prescribed for the payment of tax leviable under section 3 for the quarter commencing on the 1st day of January 1972.

(3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the enhanced tax leviable under sub-section (1) as they apply in relation to the tax leviable under section 3.”.

V. V. GIRI,
President.

N. D. P. NAMBOODIRIPAD,
Joint Secretary to the Government of India.

REASONS FOR THE ENACTMENT

In order to raise additional resources to be utilised exclusively for the relief of Bangla Desh refugees, the Government of Gujarat has proposed to levy an enhanced tax at the rate of ten per cent on the motor vehicles tax payable in respect of passenger cars, scooters, etc., under the Bombay Motor Vehicles Tax Act, 1958, as in force in the State of Gujarat. The present measure is being enacted to give effect to the said proposal.

2. The Committee constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1971 (35 of 1971), has been consulted before enactment of this measure as a President's Act.

B. D. PANDE,
Secretary to the Govt. of India,
Ministry of Finance,

**THE BOMBAY MOTOR VEHICLES TAX (GUJARAT SECOND
AMENDMENT) ACT, 1976.**

[Act No. 7 of 1976]

Enacted by the President in the Twenty-seventh Year of the Republic of India.

AN ACT

*further to amend the Bombay Motor Vehicles Tax Act, 1958,
as in force in the State of Gujarat.*

In exercise of the powers conferred by section 3 of the Gujarat State Legislature
^{44 of} (Delegation of Powers) Act, 1976, the President is pleased to enact as follows:—
1976.

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat
Second Amendment) Act, 1976.

Short title
and
commence-
ment.

(2) It shall come into force on the 1st day of April, 1976.

Insertion of
new section
14A.

2. In the Bombay Motor Vehicles Tax Act, 1958, as in force in the State of Bombay Gujarat (hereinafter referred to as "the principal Act"), after section 14, the following section shall be inserted, namely:—

Act 65
of
1958.

Revision of
orders.

"14A. (1) The State Government may of its own motion or on the application of any aggrieved person call for and examine the record of any proceeding under this Act for the purpose of satisfying itself as to the legality or propriety of any order passed therein by the Taxation Authority or by the person or authority referred to in sub-section (1) of section 14, and if it shall appear to it that any order passed therein requires to be modified, annulled, or reversed, it may, after giving the person affected by, or interested in, such order, an opportunity of being heard and after making, or causing to be made, such inquiry as it deems necessary, pass such order thereon as the circumstances of the case justify, including an order directing fresh proceedings:

Provided that no record of any proceeding of a Taxation Authority shall be called for—

(i) in a case where an appeal from the order passed therein has been filed, when such appeal is pending, and

(ii) in a case where an appeal has not been filed from such order, before the expiry of the time prescribed for filing such appeal.

(2) No order shall be revised under sub-section (1) by the State Government of its own motion and no application under that sub-section by any aggrieved person for the revision of any order shall be entertained by the State Government, after the expiry of two years from the date of such order.

Explanation.—In computing the period of limitation for the purposes of sub-section (2),—

(a) any period during which the record of any proceeding shall not be called for under the proviso to sub-section (1), and

(b) any period during which any proceeding under this section is stayed by an order or injunction of any court,

shall be excluded."

Amendment
of First
Schedule.

3. In the principal Act, in the First Schedule, in Part I, in Class A,—

(a) for clause I, the following clause shall be substituted, namely:—

"I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)—

(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution,—

(a) Cycles not exceeding 50 KG in weight, unladen	30
(b) Cycles exceeding 50 KG in weight, unladen but not exceeding 100 KG in weight, unladen	60
(c) Cycles exceeding 100 KG in weight, unladen	75
(d) Tricycles	75
(e) Cycles or tricycles used for drawing a trailer or side-car	20 in addition to the rates specified above;
(ii) owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution!	Twice the rates specified above.”;

(b) in clause III, for the proviso, the following proviso shall be substituted, namely:—

“Provided that where a tax on motor vehicles is levied by any local authority, the maximum annual rates of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall—

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;

(ii) in any other case, be two-thirds of the rates so specified.”;

(c) in clause IV, for the proviso, the following proviso shall be substituted, namely:—

“Provided that where a tax on motor vehicles is levied by any local authority, the maximum annual rates of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall—

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;

(ii) in any other case, be two-thirds of the rates so specified.”;

(d) for clause VI, the following clause shall be substituted, namely:—

“VI.—Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—

- | | |
|--|--|
| (i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution,— | |
| (a) Vehicles not exceeding 750 KG in weight, unladen | 150 |
| (b) Vehicles exceeding 750 KG in weight, unladen but not exceeding 1500 KG in weight, unladen | 225 |
| (c) Vehicles exceeding 1500 KG in weight, unladen but not exceeding 2250 KG in weight, unladen | 300 |
| (d) Vehicles exceeding 2250 KG in weight, unladen, in which the total number of seats (including that of the driver) and of the standing persons permitted to be carried in accordance with the conditions of permit granted to the owner of the vehicle does not exceed fifteen | 450 |
| (e) Vehicles exceeding 2250 KG in weight, unladen, in which the total number of seats (including that of the driver) and of the standing persons permitted to be carried in accordance with the conditions of the permit granted to the owner of vehicle exceeds fifteen | 450 plus Rs. 10 for each such number in excess of fifteen. |
| (ii) owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution | Twice the rates specified above.”; |

(e) after clause VII, the following clause and Explanation shall be inserted, namely :—

- | | |
|--|--|
| “VIII. Motor Vehicles falling under clause I or clause VI and imported into India after the 31st March, 1957 | Twice the rates specified in clause I, or, as the case may be, in clause VI. |
|--|--|

Explanation.—For the purposes of clause I and clause VI,—

(1) “educational institution” shall mean such educational institution as is recognised by the State Government, by order notified in the *Official Gazette*, in this behalf;

(2) "local authority" shall mean any municipal corporation, municipality, Cantonment Board or panchayat constituted under any law for the time being in force in the State of Gujarat;

Bom.
Act
29 of
1950.

(3) "public trust" shall mean a public trust registered under the Bombay Public Trusts Act, 1950, as in force in the State of Gujarat;

(4) "social welfare institution" shall mean any institution engaged in any activity conducive to the welfare of the general public and recognised by the State Government, by order notified in the *Official Gazette*, for the purposes of those clauses;

(5) "University" shall mean a University established by or under any law for the time being in force in the State of Gujarat."

FAKHRUDDIN ALI AHMED,
President.

K. K. SUNDARAM,
Secretary to the Government of India.

REASONS FOR THE ENACTMENT

In order to enable the raising of additional resources it is proposed to revise upward the maximum rates of tax specified in the First Schedule to the Bombay Motor Vehicles Tax Act, 1958, as in force in the State of Gujarat, in respect of motor vehicles other than those plying for hire and used for the carriage of passengers or of goods or materials.

2. The Bill also seeks to insert a new section 14A in the said Act to empower the State Government to revise any order passed by a Taxation Authority, or by any person or authority in appeal, for the purpose of satisfying itself as to the legality or propriety of such order.

3. Under the existing provisos to clause III and clause IV in Class A of Part I of the First Schedule to the said Act, where a local authority is levying a tax on motor vehicles, the maximum rates of tax leviable on motor vehicles registered for use solely within the limits of such local authority is two-thirds of the maximum rates specified in those clauses. As a result motor vehicles exempted wholly or partially from the payment of tax levied by a local authority obtain an additional advantage of reduced maximum rates of tax under the said Act also. As it is considered desirable not to allow such additional advantage to such vehicles, the existing provisos are sought to be amended to provide for the levy of tax at full rates on motor vehicles exempted wholly or partially from levy of tax by a local authority.

4. In view of the urgency of the matter, it is not practicable to consult the Consultative Committee of Parliament on Gujarat Legislation to be constituted under the proviso to sub-section (2) of section 3 of the Gujarat State Legislature (Delegation of Powers) Act, 1976. The measure is, therefore, being enacted without reference to the Consultative Committee.

M. RAMAKRISHNAYYA,
Secretary to Government of India,
Ministry of Shipping and Transport,
(Transport Wing).



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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 12th March 1976 is hereby published for general information.

J. P. VASAVADA,
Deputy Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 9 OF 1976.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 17th March 1976).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Twenty-seventh Year of the Republic of India as follows:—

1. This Act may be called the Bombay Motor Vehicles Tax (Gujarat Short title, Amendment) Act, 1976.

2. After section 3 of the Bombay Motor Vehicles Tax Act, 1958, the following section shall be inserted, namely:—

Bom.
LXV
of
1968.

"3A. (1) On and from the 1st day of December 1975, there shall be levied and collected, on all motor vehicles specified in clauses I and VI of Class A

Insertion of
new section
3A in Bom.
LXV of
1968.

Levy of
enhanced
tax.

in Part I of the First Schedule and on all motor vehicles of like description falling under Part II of the said Schedule, which are used or kept for use in the State, a tax (hereinafter referred to as "the enhanced tax"), in addition to the tax leviable under section 3, at the rate of ten per cent. of the amount of tax levied under that section.

(2) The enhanced tax leviable under sub-section (1) shall be paid in advance by every registered owner or any person having possession or control of the motor vehicle—

(i) annually at the rate specified in sub-section (1), or

(ii) for one or more quarters, at one-fourth of the rate so specified for each such quarter, or

(iii) for any period less than a quarter expiring on the last day of the quarter, at one-fourth of the rate so specified less one-twelfth of the said rate for every complete calendar month which has expired during such quarter:

Provided that—

(i) where any such owner or person has, before the commencement of the Bombay Motor Vehicles Tax (Gujarat Amendment) Ordinance, 1975, paid the tax leviable under section 3 for the period of the year or for the period of one or more quarters expiring on the 31st day of March 1976 (hereinafter referred to as "the said period"), such owner or person may pay the enhanced tax for the month of December 1975 and for the quarter commencing on the 1st day of January 1976, within the period prescribed for the payment of the tax leviable under section 3 for the year or the quarter commencing on the 1st day of April 1976.

(ii) where any such owner or person has not paid the tax leviable under section 3 for the said period before such commencement, he may pay the enhanced tax for the month of December 1975, within the period prescribed for the payment of tax leviable under section 3 for the quarter commencing on the 1st day of January 1976.

(3) Except as otherwise provided in sub-sections (1) and (2), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the enhanced tax leviable under sub-section (1), as they apply in relation to the tax leviable under section 3."

Repeal of
Guj. Ord. 8
of 1975.

3. The Bombay Motor Vehicles Tax (Gujarat Amendment) Ordinance, 1975 is hereby repealed and the provisions of section 7 of the Bombay General Clauses Act, 1904 shall apply to such repeal as if that Ordinance were an enactment.

Guj.
Ord.
8 of
1975.
Bom.
I of
1904.



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The following Act of the Gujarat Legislature having been assented to by the
Governor on the 30th July, 1977 is hereby published for general information.

N. C. BUCH,
Joint Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 15 OF 1977.

(First published after having received the assent of the Governor in the
"Gujarat Government Gazette" on the 30th July, 1977).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Twenty-eighth Year of the Republic of India
as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Short title
Amendment) Act, 1977. and commen-
cement.

(2) It shall come into force on the 1st August, 1977.

2. In the Bombay Motor Vehicles Tax Act, 1958, in the First Schedule, in Amendment
Part-I, in Class A,— of First Schs
edule to Bom.
1958. LXV of 1958.

(a) for clause IV excluding the proviso, the following clause shall be sub-
stituted, namely:—

“IV.—Motor Vehicles (including tricycles) plying for hire and used for the carriage of passengers—

- | | | |
|-----|---|--|
| (a) | Vehicles licenced to carry in all not more than three passengers. | 200 |
| (b) | Vehicles licenced to carry in all four passengers. | 450 |
| (c) | Vehicles licenced to carry more than four passengers: | The rate specified in (b) above plus Rs. 100 for every passenger in addition to four passengers which the vehicle is so licenced to carry.”; |

(b) for clause VIII, the following clause shall be substituted, namely:—

“VIII.—Motor Vehicles falling under clause I or clause IV or clause VI and imported into India after the 31st March, 1957.	Twice the rates specified in clause I, clause IV or as the case may be, clause VI.”.
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The Gujarat Government Gazette
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THURSDAY, OCTOBER 16, 1980/ASVINA 24, 1902

Separate paging is given to this Part in order that it may be filed as a separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 10th October, 1980 is hereby published for general information.

J. P. VASAVADA,
Joint Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 18 OF 1980.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 16th October, 1980).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Thirty-first Year of the Republic of India as follows:—

1. This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amend. Short title. ment) Act, 1980.

Amendment
of First
Schedule to
Bom. LXV of
1958.

2. In the Bombay Motor Vehicles Tax Act, 1958, in the First Schedule, in Part I, in Class A, the Explanation appearing under clause VIII shall be re-numbered as *Explanation I* and after the *Explanation I* as so renumbered the following Explanation shall be added, namely:—

“*Explanation II.*—If a motor vehicle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to subsection (1) of section 24 of the Motor Vehicles Act, 1939, such motor vehicle shall for purposes of clause I and clause VI, be deemed to be owned by a person other than an individual.”



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THURSDAY, APRIL 1, 1982/CAITRA 11, 1904

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 1st April, 1982 is hereby published for general information.

J. P. VASAVADA,
Joint Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 20 OF 1982

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 1st April, 1982).

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Thirty-third Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1982.

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

Short le-
and
commen ces
ment.

Substitution
of section
3A of
Bom. LXV
of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), for section 3A, the following sections shall be substituted, namely:—

Bom
LXV
of
1958.

Levy of
a additional
tax.

"3A. (1) On and from the first day of April, 1982 there shall be levied and collected, on all omnibuses which are exclusively used or kept for use in the State as contract carriages (hereinafter in this section referred to as "the omnibus") a tax (hereinafter referred to as "the additional tax") in addition to the tax levied under section 3, at the rates fixed by the State Government, by notification in the *Official Gazette*, but not exceeding the maximum rates specified in the table below:

TABLE

Description of an omnibus	Maximum rate of additional tax
1	2
A. Ordinary omnibuses.	(i) Monthly rate of Rs. 240 per passenger permitted to be carried. (ii) Weekly rate of Rs. 80 per passenger permitted to be carried. (iii) Daily rate of Rs. 16 per passenger permitted to be carried.
B. Luxury or tourist omnibuses.	(i) Monthly rate of Rs. 360 per passenger permitted to be carried. (ii) Weekly rate of Rs. 120 per passenger permitted to be carried. (iii) Daily rate of Rs. 24 per passenger permitted to be carried.

(2) The additional tax levied under sub-section (1) shall be paid in advance by every registered owner or any person having possession or control of the omnibus—

(i) monthly at the rates specified in the table in sub-section (1), or

(ii) for any period less than a month, weekly or daily at the rates specified in the table in sub-section (1).

(3) Except as otherwise provided in sub-sections (1) and (2) the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the additional tax leviable under sub-section (1) as they apply in relation to the tax leviable under section 3.

3B. (1) If a registered owner of any motor vehicle not exceeding 75 KG in weight, unladen, specified in clause I of Class A in part I of the First Schedule or of any motor vehicle of like description falling under Part II of the said Schedule makes an application in the prescribed form in that behalf to the taxation authority, then notwithstanding anything contained in section 3 or 3A it shall be lawful to levy and collect on such motor vehicle such sum as tax as is equivalent to the aggregate of the amount of tax leviable under sections 3 and 3A for a period of seven years at the rate existing on the date of receipt of such application.

Levy of life time tax.

(2) Upon the levy and collection of a sum as tax in respect of a motor vehicle under sub-section (1) such motor vehicle shall cease to be liable to tax under this Act."

3. In the principal Act, in section 4,—

(1) in sub-section (1) for the words "of a motor vehicle", the words brackets, figure and letters, "of a motor vehicle to which sub-section (1AA) does not apply" shall be substituted;

Amendment of section 4 of Bom. LXV of 1958.

(2) after sub-section (1), the following sub-section shall be inserted, namely:—

"(1AA) The tax leviable under section 3 shall be paid in advance by every registered owner, or any person having possession or control, of a motor vehicle specified in clause I of Class A in Part I of the First Schedule or a motor vehicle of a like description falling under Part II of the said Schedule, annually, at the rates fixed by the State Government under section 3 (hereinafter referred to as the "annual rate");

Provided that where the tax is leviable for any period less than a year, such tax shall be paid in advance at the annual rate less one-twelfth of the annual rate for every complete calendar month which has expired during such year."

(3) in sub-section (2), for the words, brackets and figure "under sub-section (1)", the words "under this section" shall be substituted.

4. In the principal Act, in the First Schedule, in Part I, in Class A, in clause VI, in sub-clause (i), for items (d) and (e), the following items shall be substituted, namely:—

Amendment of First Schedule to Bom. LXV of 1958.

"(d) Vehicles exceeding 2250 KG in weight, unladen, constructed or adapted to carry not more than nine persons excluding the driver.

450

(e) Vehicles exceeding 2250 KG in weight, unladen, in which the total number of persons permitted to be carried in accordance with the conditions of permit granted to the owner of the vehicle is more than nine (excluding the driver).

Rs. 450/— plus Rs. 10/ for each such number in excess of nine."



The Gujarat Government Gazette
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Vol. XXV] TUESDAY, FEBRUARY 21, 1984/PHALGUNA 2, 1905

Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART-IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the Governor on the 17th February, 1984 is hereby published for general information.

K. M. SATWANI,
Secretary to the Government of Gujarat,
Legal Department

GUJARAT ACT NO. 2 OF 1984.

(First published after having received the assent of the Governor in the "Gujarat Government Gazette" on the 21st February, 1984),

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Thirty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1984.

(2) It shall be deemed to have come into force on the 29th December, 1983.

Short
title and
commen-
cement.

Amend-
ment of
section 3A
of Bom.
LXV of
1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3-A, in sub-section (1), for the words "on all omnibuses which are exclusively used or kept for use in the State as contract carriages", the words "on all omnibuses which are used or kept for use in the State exclusively as contract carriages" shall be and shall be deemed to have been substituted on the 1st April, 1982.

Bom.
LXV
of
1958.

Repeal and
savings.

3. (1) The Bombay Motor Vehicles Tax (Gujarat Amendment) Ordinance, 1983, is hereby repealed.

Guj.
Ord.
15 of
1983.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.



The Gujarat Government Gazette
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Vol. XXVII] THURSDAY, MARCH 27, 1986/CAITRA 6, 1903

Separate paging is given to this Part in order that it may
 be filed as a separate compilation.

PART IV

**Acts of the Gujarat Legislature and Ordinances promulgated and
 Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to
 by the Governor on the 27th March, 1986 is hereby published for general
 information.

J. P. VASAVADA,
 Secretary to the Government of Gujarat,
 Legal Department.

GUJARAT ACT NO. 15 OF 1986.

(First published, after having received the assent of the Governor in
 the "Gujarat Government Gazette" on the 27th March, 1986).

BOMBAY MOTOR VEHICLES TAX (GUJARAT AMENDMENT) ACT, 1986.
AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Thirty-seventh Year of the Republic of India,
 as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat
 Amendment) Act, 1986.

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

2. In the Bombay Motor Vehicles Tax Act, 1958, for the First Schedule,
 the following shall be substituted, namely:—

Short title
 and comma-
 encement.

Substitution
 of First
 Schedule to
 Bom. LXV
 of 1958.

" FIRST SCHEDULE

(See section 3)

Maximum annual
rate of tax
Rs.

Part-I-Motor Vehicles using motor spirit

A. Motor vehicles fitted solely with pneumatic tyres--

I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)—

(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution.—

(a) Cycles not exceeding 50 KG in weight, unladen 60

(b) Cycles exceeding 50 KG in weight, unladen but not exceeding 100 KG in weight, unladen 120

(c) Cycles exceeding 100 KG in weight, unladen 150

(d) Tricycles 150

(e) Cycles or triicycles used for drawing a trailer or side-car 50 in addition to the rates specified above;

(ii) owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution. Twice the rates specified above.

II. Motor vehicles not exceeding 250 KG in weight unladen adapted and used for invalids 20

III. Motor vehicles (including triicycles) used for the carriage of goods or materials.--

(a) Vehicles the registered laden weight of which does not exceed 750 KG 350

	Maximum annual rate of tax Rs.
(b) Vehicles the registered laden weight of which exceeds 750 KG but does not exceed 1500 KG	700
(c) Vehicles the registered laden weight of which exceeds 1500 KG but does not exceed 3000 KG	1000
(d) Vehicles the registered laden weight of which exceeds 3000 KG but does not exceed 4500 KG	1300
(e) Vehicles the registered laden weight of which exceeds 4500 KG but does not exceed 6000 KG	1500
(f) Vehicles the registered laden weight of which exceeds 6000 KG but does not exceed 7500 KG	2000
(g) Vehicles the registered laden weight of which exceeds 7500 KG :	The rate specified in (f) above plus Rs. 125/- for every 250 KG or part thereof in excess of 7500 KG :

Provided that where a tax on motor vehicles is levied by any local authority the maximum annual rates of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,—

- (i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;
- (ii) in any other case, be two-thirds of the rates so specified.

IV. Motor vehicles (including tricycles) plying for hire and used for the carriage of passengers—

(a) Vehicles licensed to carry in all not more than three passengers	400
(b) Vehicles licensed to carry in all four passengers	900
(c) Vehicles licensed to carry more than four passengers	The rate specified in (b) above plus Rs. 100 for every passenger in addition to four passengers which the vehicle is so licensed to carry †

Maximum Annual
rate of tax
Rs.

Provided that where a tax on motor vehicles is levied by any local authority the maximum annual rates of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,—

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause ;

(ii) in any other case, be two-thirds of the rates so specified.

V. Breakdown Vans used for towing disabled vehicles

500

VI. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule,—

(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution—

(a) Vehicle not exceeding 750 KG in weight, unladen.

300

(b) Vehicles exceeding 750 KG in weight, unladen but not exceeding 1500 KG in weight, unladen

450

(c) Vehicles exceeding 1500 KG in weight, unladen but not exceeding 2250 KG in weight, unladen

600

(d) Vehicles exceeding 2250 KG in weight, unladen, in which the total number of seats (including that of the driver) and of the standing persons permitted to be carried in accordance with the conditions of permit granted to the owner of the vehicle does not exceed twenty

1500

Maximum annual
rate of tax.
Rs.

(e) Vehicles exceeding 2250 KG in weight, unladen, in which the total number of seats (including that of the driver) and of the standing persons permitted to be carried in accordance with the conditions of permit granted to the owner of vehicle exceeds twenty.

1500 plus Rs. 20/- for each such number in excess of twenty.

(ii) owned by a person other than an individual, a local authority a public trust, a University or an educational or social welfare institution.

Twice the rates specified above.

VII. Additional tax payable in respect of motor vehicles used for drawing trailers—

(i) for each trailer when the trailer is used for the carriage of goods

The rates specified in clause III in respect of motor vehicles used for the carriage of goods or materials.

(ii) for each trailer when the trailer is used for the carriage of passengers

The rates specified in clause IV in respect of motor vehicles plying for hire and used for the carriage of passengers.

(iii) for each trailer when the trailer is used for any other purpose :

150

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

VIII. Motor Vehicles falling under clause I or clause IV or clause VI and manufactured out of India and imported into India after the 31st March, 1957.

Twice the rates specified in clause I, clause IV or, as the case may be, clause VI.

Explanation I.—For the purpose of clause I and clause VI,

(1) "educational institution" shall mean such educational institution as is recognised by the State Government by order notified in the *Official Gazette*, in this behalf ;

(2) "local authority" shall mean any municipal corporation, municipality, Cantonment Board or Panchayat constituted under any law for the time being in force in the State of Gujarat;

(3) "public trust" shall mean a public trust registered under the Bombay Public Trust Act, 1950 as in force in the State of Gujarat;

(4) "social welfare institution" shall mean any institution engaged in any activity conducive to the welfare of the general public and recognised by the State Government by order notified in the *Official Gazette*, for the purposes of those clauses ;

(5) "University" shall mean a University established by or under any law for the time being in force in the State of Gujarat.

Explanation II.—If a motor vehicle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to sub-section (1) of section 24 of the Motor Vehicles Act, 1939, such motor vehicle shall, for purposes of clause I and clause VI, be deemed to be owned by a person other than an individual.

B. Motor vehicles other than those fitted solely with pneumatic tyres.

The rates shown in class A plus 50 per centum.

C. Dealers in, or manufacturers of, motor vehicles—

For a general licence in respect of each motor vehicles

.. 150

Part-II Motor vehicles using fuel other than motor spirit.

The rates shown in Part I plus a surcharge of 50 per centum on all or any class of motor vehicles mentioned therein".

Ann.
XXIX
of
1950.

IV of
1939.



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Separate paging is given to this Part in order that it
may be filed as a separate compilation.

PART IV

**Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.**

The following Act of the Gujarat Legislature having been assented to by the Governor on the 3rd April, 1987 is hereby published for general information.

J. N. BHATT,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 17 OF 1987

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 3rd April, 1987)

An Act further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Thirty-eighth Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1987.

Short title
and
commence-
ment.

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

Amendment
of section 2
of Bom.
LXV of
1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 2, clause (3) shall be deleted.

Bom.
LXV
of
1958.

Amendment
of section 3
of Bom.
LXV of
1958.

3. In the principal Act, in section 3, in sub-section (1),—

(1) for the words "but not exceeding the maximum rates specified in the First Schedule", the words "but not exceeding the maximum rates specified in the First, Second and Third Schedules" shall be substituted;

(2) for the first proviso, the following shall be substituted, namely:—

"Provided that in the case of any motor vehicles (irrespective of whether they are specified in the First Schedule or the Second Schedule) kept by a dealer in, or manufacturer of, such vehicles, for the purposes of trade, there shall be levied and collected annually such amount of tax not exceeding Rs. 250 as the State Government may, by notification in the *Official Gazette* specify 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."

IV of
1939.

Deletion of
section 3B
of Bom.
LXV of 1958.

4. In the principal Act, section 3B shall be deleted.

Amendment
of section 4
of Bom.
LXV of
1958.

5. In the principal Act, in section 4,—

(1) in sub-section (1), for the portion beginning with the words "The tax leviable" and ending with the words "does not apply", the following shall be substituted, namely:—

"The tax leviable under section 3 in respect of a motor vehicle specified in the First Schedule shall be paid in advance by every registered owner, or any person having possession or control, of such motor vehicle.";

(2) sub-section (1AA) shall be deleted ;

(3) after sub-section (1A), the following sub-section shall be inserted, namely:—

"(1AB) (a) The tax leviable under section 3 in respect of a motor vehicle specified in the Second Schedule or the Third Schedule shall be paid in advance in lump sum, by every registered owner, or any person having possession or control, of such motor vehicle.

(b) Any motor vehicle which has ceased to be liable to tax under sub-section (2) of section 3B existing before the commencement of the Bombay Motor Vehicles (Gujarat Amendment) Act, 1987 shall continue to be so ceased";

Guj.
17 of
1987.

(4) in sub-section (2), the words "for any period less than one year" shall be deleted.

6. In the principal Act, in section 5 —

(1) in sub-section (1), in clause (a) for the words "a token", the words "a receipt" shall be substituted;

(2) in the marginal note, for the words "tax token", the word "receipt" shall be substituted.

Amendment
of section 5
of Bom.
LXV of
1958.

7. In the principal Act, in section 6 —

(1) in sub-section (2), the words "the tax token and" shall be deleted;

(2) in sub-section (5), for the words "a fresh tax token in place of the original token", the words "a receipt in respect of the additional tax" shall be substituted.

Amendment
of section 6
of Bom.
LXV of
1958.

8. In the principal Act, for section 7, the following shall be substituted namely :—

"7. Where any motor vehicle specified in the First Schedule, 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 become a vehicle in respect of which,—

Substitution
of section 7
of Bom.
LXV of
1958.

(a) a higher rate of tax is payable with reference to the rates fixed by the State Government under section 3, having regard to the maximum rates specified in the First Schedule, or

(b) lump sum tax is payable with reference to the rates fixed by the State Government under section 3, having regard to the maximum rates specified in the Third Schedule,

the registered owner or person who is in possession or control, of such vehicle shall,—

Payment
of additional
tax or
lump-sum
tax.

(i) in the case where clause (a) applies 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 a higher rate and the rate at which tax was paid before the alteration or use of the vehicle for that portion,

(ii) in the case where clause (b) applies pay such lump sum tax at the rates fixed by the State Government under section 3 having regard to the maximum rates specified in the Third Schedule."

9. In the principal Act, in section 9,—

(1) in sub-section (1),—

(a) for the portion beginning with the words "Where any person" and ending with the words "have been surrendered" the following shall be substituted, namely :—

Amendment
of section 9
of Bom.
LXV of
1958.

“Where any person who has paid the tax in advance in respect of a motor vehicle specified in the First Schedule, produces a certificate signed by a Taxation Authority stating that the certificate of taxation issued in respect of such vehicle has been surrendered”;

(b) in clause (a), in sub-clause (i), for the words “the tax token and certificate of taxation are surrendered”, the words “the certificate of taxation is surrendered” shall be substituted;

(2) in sub-section (2), for the words “in respect of a motor vehicle”, the words “in respect of a motor vehicle specified in the First Schedule” shall be substituted;

(3) in sub-section (3),—

(a) for the portion beginning with the words “Where a motor vehicle” and ending with the words “at a lower rate”, the following shall be substituted, namely :—

“Where a motor vehicle in respect of which the tax fixed under section 3 having regard to the maximum rates specified in the First Schedule 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 so fixed is leviable at a lower rate”;

(b) the words “the tax token and” shall be deleted;

(c) for the portion beginning with the words “and the Taxation Authority” and ending with the words “in the certificate of taxation”, the following shall be substituted, namely :—

“and the Taxation Authority shall cause an entry of such refund to be made in the certificate of taxation issued in respect of such motor vehicle”;

(4) in sub-section (4), in clause (a), in sub-clause (i), the words “the tax token or” shall be deleted;

(5) after sub-section (4), the following sub-section shall be added, namely :—

“(5) Where a Taxation Authority is satisfied that—

(a) for any reason whatsoever—

(i) a motor vehicle specified in the Second Schedule or, as the case may be, the Third Schedule (hereinafter in this sub-section referred to as “such motor vehicle”) is removed to any other State; or

(ii) the registration of such motor vehicle is cancelled; or

(b) such motor vehicle is altered or proposed to be used in such manner as to cause such motor vehicle to become the vehicle liable to payment of tax at a rate fixed by the State Government under section 3 having regard to the maximum rates specified in the First Schedule;

the person who has paid the lump sum tax in respect of such motor vehicle shall, on an application made in that behalf, be entitled to a refund of such amount as may be determined by the Taxation Authority having regard to such principles as may be prescribed.”.

10. In the principal Act, in section 11, in sub-section (2), in clause (c), for words “Second Schedule”, the words “Fourth Schedule” shall be substituted.

Amendment
of section 11
of Bom.
LXV of
1958.

11. In the principal Act, in section 18, in sub-section (1), for the words “which would have been payable for such period or part thereof in respect of that motor vehicle at the maximum rate of tax specified in the First Schedule”, the words “so due” shall be substituted.

Amendment
of section 18
of Bom.
LXV of
1958.

12. In the principal Act, in section 23, in sub-section (2),—

Amendment
of section 23
of Bom.
LXV of
1958.

(1) in clause (c), for the words “the tax token” the words “the receipt” shall be substituted.

(2) in clause (e), the words “and the principles for determining the amount of refund under sub-section (5) of that section” shall be added at the end;

(3) clause (m) shall be deleted.

13. In the principal Act, in section 25, for the words “Third Schedule”, the words “Fifth Schedule” shall be substituted.

Amendment
of section 25
of Bom.
LXV of
1958.

14. In the principal Act, in the First Schedule, in Part I, under the heading, A. Motor Vehicles fitted solely with pneumatic tyres———,

Amendment
of the First
Schedule of
Bom. LXV
of 1958.

(a) clauses I and II shall be deleted;

(b) in clause VI, in sub-clause (i), items (a), (b) and (c) shall be deleted;

(c) in clause VIII,—

(i) the words and figures “clause I or” shall be deleted;

(ii) the word and figure “clause I” shall be deleted;

(d) in Explanation I, for the words and figures “for the purpose of clause I and clause VI”, the words and figures “for the purpose of clause VI” shall be substituted;

(e) in Explanation II, for the words and figures “for the purposes of clause I and clause VI”, the words and figures “for the purpose of clause VI” shall be substituted;

(f) class C shall be deleted.

15. In the principal Act, after the First Schedule, the following Schedules shall be inserted, namely :—

“SECOND SCHEDULE

(See section 3)

Maximum rate of
lump sum tax
Rs.

*Motor vehicles (other than transport vehicles)
registered in the State of Gujarat on or
after the 1st April 1987.*

Part—I—Motor Vehicles using motor spirit

A.	Motor vehicles fitted solely with pneumatic tyres—	
I.	Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)—	
	(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution—	
	(a) Cycles not exceeding 50 KG in weight, unladen	600
	(b) Cycles exceeding 50 KG in weight, unladen but not exceeding 100 KG in weight, unladen	1500
	(c) Cycles exceeding 100 KG in weight, unladen	2000
	(d) Tricycles	2000
	(e) Cycles or tricycles, used for drawing a trailer or side-car	500 in addition to the rates specified above :

	Maximum rate of lump sum tax [₹] Rs.
(ii) owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution.	Twice the rates specified above.
II. Motor Vehicles not exceeding 250 KG in weight, unladen adapted and used for invalids	200
III. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—	
(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution —	
(a) Vehicles not exceeding 750 KG in weight, unladen	4500
(b) Vehicles exceeding 750 KG in weight, unladen but not exceeding 1500 KG in weight, unladen	8000
(c) Vehicles exceeding 1500 KG in weight, unladen but not exceeding 2250 KG in weight, unladen	10000
(ii) owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution.	Twice the rates specified above.
IV—Motor Vehicles falling under clause I or clause III and manufactured out of India and imported into India after the 31st March, 1957.	Twice the rates specified in clause I, or as the case may be, clause III.

Explanation I.—For the purpose of clause I and clause III,

(1) “educational institution” shall mean such educational institution as is recognised by the State Government by order notified in the *Official Gazette*, in this behalf;

(2) “local authority” shall mean any municipal corporation, municipality, cantonment board or panchayat constituted under any law for the time being in force in the State of Gujarat ;

(3) “public trust” shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat ;

(4) "social welfare institution" shall mean any institution engaged in any activity conducive to the welfare of the general public and recognised by the State Government by order notified in the *Official Gazette*, for the purposes of those clauses ;

(5) "University" shall mean a University established by or under any law for the time being in force in the State of Gujarat.

Explanation II.- If a motor vehicle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to sub-section (1) of section 24 of the Motor Vehicles Act, 1939, such motor vehicle shall, for purposes of clause I and clause III, be deemed to be owned by a person other than an individual.

B. Motor Vehicles other than those fitted solely with pneumatic tyres.

The rates shown in class A *plus* 50 per centum.

Part II -*Motor vehicles using fuel other than motor spirit.*

The rates shown in Part I *plus* a surcharge of 50 per centum on all or any class of motor vehicles mentioned therein.

THIRD SCHEDULE

(See section 3)

Motor vehicles (other than transport vehicles) registered in the State of Gujarat before the 1st April, 1987 and motor vehicles (other than transport vehicles) registered in any other State before or on or after the 1st April, 1987.

Part I—Motor Vehicles using motor spirit.

A. Motor vehicles fitted solely with pneumatic tyres—

I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)—

(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution—

Maximum rate of lump sum tax

	Cycles not exceeding 50 KG in weight, unladen.	Cycles exceeding 50 KG in weight, unladen but not exceeding 100 KG in weight, unladen.	Cycles exceeding 100KG in weight, unladen.	Tricycles.	Cycles and Tricycles used for drawing trailer or side-car.
	Rs. (a)	Rs. (b)	Rs. (c)	Rs. (d)	Rs. (e)
If the vehicle is already registered and its age from the month of registration is—					In addition to the rates specified in column (a), (b), (c) or (d)—
(i) not more than 2 years.	550/-	1400/-	1880/-	1880/-	480/-
(ii) more than 2 years but not more than 3 years.	500/-	1300/-	1760/-	1760/-	460/-
(iii) more than 3 years but not more than 4 years.	450/-	1200/-	1640/-	1640/-	440/-
(iv) more than 4 years but not more than 5 years.	400/-	1100/-	1520/-	1520/-	420/-
(v) more than 5 years but not more than 6 years.	350/-	1000/-	1400/-	1400/-	400/-
(vi) more than 6 years but not more than 7 years.	300/-	900/-	1280/-	1280/-	380/-

IV-Extra-17-2

	(a)	(b)	(c)	(d)	(e)
(vii) more than 7 years but not more than 8 years.	250/-	800/-	1160/-	1160/-	360/-
(viii) more than 8 years but not more than 9 years.	200/-	700/-	1040/-	1040/-	340/-
(ix) more than 9 years but not more than 10 years.	150/-	600/-	920/-	920/-	320/-
(x) more than 10 years but not more than 11 years.	100/-	500/-	800/-	800/-	300/-
(xi) more than 11 years but not more than 12 years.	60/-	400/-	680/-	680/-	280/-
(xii) more than 12 years but not more than 13 years.	60/-	300/-	560/-	560/-	260/-
(xiii) more than 13 years but not more than 14 years.	60/-	200/-	440/-	440/-	240/-
(xiv) more than 14 years.	60/-	100/-	320/-	320/-	220/-
(ii) owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution.				Twice the rates specified above.	
II. Motor Vehicles not exceeding 250 KG. in weight, unladen adapted and used for invalids.					
If the vehicles is already registered and its age from the month of registration is—				Maximum rate of lump sum tax Rs.	
(i) not more than 2 years.				140/-	
(ii) more than 2 years but not more than 3 years.				120/-	
(iii) more than 3 years but not more than 4 years.				100/-	
(iv) more than 4 years but not more than 5 years.				80/-	
(v) more than 5 years but not more than 6 years.				60/-	

- (vi) more than 6 years but not more than 7 years 40/-
- (vii) more than 7 years 20/-

III. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—

- (i) owned by an individual, a local authority, a public trust, a University, or an educational or social welfare institution.

Maximum rate of lump sum tax

	Vehicles not exceeding 750 K.G. in weight, unladen.	Vehicles exceeding 750 K.G. in weight, unladen but not exceeding 1500 K.G. in weight, unladen.	Vehicles exceeding 1500 K.G. in weight, unladen but not exceeding 2250 K.G. in weight, unladen.
	Rs.	Rs.	Rs.
	(a)	(b)	(c)
If the vehicle is already registered and its age from the month of registration is—			
(i) not more than 2 years.	4250/-	7600/-	9500/-
(ii) more than 2 years but not more than 3 years.	4000/-	7200/-	9000/-
(iii) more than 3 years but not more than 4 years.	3750/-	6800/-	8500/-
(iv) more than 4 years but not more than 5 years.	3500/-	6400/-	8000/-
(v) more than 5 years but not more than 6 years.	3250/-	6000/-	7500/-

	(a)	(b)	(c)
(vi) more than 6 years but not more than 7 years.	2000/-	5600/-	7000/-
(vii) more than 7 years but not more than 8 years.	2750/-	5200/-	6500/-
(viii) more than 8 years but not more than 9 years.	2500/-	4800/-	6000/-
(ix) more than 9 years but not more than 10 years.	2250/-	4400/-	5500/-
(x) more than 10 years but not more than 11 years.	2000/-	4000/-	5000/-
(xi) more than 11 years but not more than 12 years.	1750/-	3600/-	4500/-
(xii) more than 12 years but not more than 13 years.	1500/-	3200/-	4000/-
(xiii) more than 13 years but not more than 14 years.	1250/-	2800/-	3500/-
(xiv) more than 14 years.	1000/-	2400/-	3000/-
(ii) Owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution.			Twice the rates specified above.
IV. Motor vehicles falling under clause I or clause III and manufactured out of India and imported into India after the 31st March, 1957.			Twice the rates specified in clause I or, as the case may be, clause III.

Explanation I.—For the purposes of clause I and clause III,

(1) “educational institution” shall mean such educational institution as is recognised by the State Government by order notified in the *Official Gazette*, in this behalf;

(2) “local authority” shall mean any municipal corporation, municipality, cantonment board or panchayat constituted under any law for the time being in force in the State of Gujarat;

(3) “public trust” shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat;

(4) “social welfare institution” shall mean any institution engaged in any activity conducive to the welfare of the general public and recognised by the State Government by order notified in the *Official Gazette*, for the purposes of those clauses;

(5) “University” shall mean a University established by or under any law for the time being in force in the State of Gujarat.

Explanation II.—If a motor vehicle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to sub-section(1) of section 24 of the Motor Vehicles Act, 1939, such motor vehicle shall, for purposes of clause I and clause III, be deemed to be owned by a person other than an individual.

B. Motor vehicles other than those fitted solely with pneumatic tyres. The rates shown in class A plus 50 per centum.

Part II *Motor Vehicles using fuel other than motor spirit.* The rates shown in Part I plus a surcharge of 50 per centum on all or any class of motor vehicles mentioned therein.”.

16. In the principal Act, the existing SECOND SCHEDULE shall be re-numbered as FOURTH SCHEDULE.

Amendment of Second Schedule of Bom. LXV of 1958.

17. In the principal Act, the existing THIRD SCHEDULE shall be re-numbered as FIFTH SCHEDULE.

Amendment of Third Schedule of Bom. LXV of 1958.



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Separate paging is given to this Part in order that it may be filed
as a Separate Compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the
Governor on the 28th March, 1991 is hereby published for general information.

R. M. MEHTA,

Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 10 OF 1991.

(First published, after having received the assent of the Governor in the
"Gujarat Government Gazette" on the 30th March, 1991).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Forty-second Year of the Republic of India as
follows :—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat
Amendment) Act, 1991.

Short title
and commen-
cement.

(2) It shall come into force on the 1st April, 1991.

Amendment
of section
of Bom. LXV
of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as Bom. LXV of 1958 "the principal Act"), in section 2,—

(1) in clause (5), the following shall be added at the end, namely :—

"or, as the case may be, the Motor Vehicles Act, 1988";

59 of
1988.

(2) in clause (10), for the words and figures "the Motor Vehicles Act, 1939", the words and figures "the Motor Vehicles Act, 1988" shall be substituted.

IV of
1939.
59 of
1988.

Amendment
of section 3
of Bom.
LXV of
1958.

3. In the principal Act, in section 3,—

(1) in sub-section (1), in the first proviso,—

(a) for the words "in the First Schedule", the words, figure and letter "in section 3A or the First Schedule" shall be substituted;

(b) for the words and figures "the Motor Vehicles Act, 1939", the words and figures "the Motor Vehicles Act, 1988" shall be substituted;

IV of
1939.

(2) the following sub-section shall be added at the end, namely :—

59 of
1988.

"(3) No tax shall be leviable under sub-section (1) on motor vehicles on which tax is leviable under sub-section (1) of section 3A."

Substitution
of section 3A
of Bom. LXV
of 1958.

4. In the principal Act, for section 3A, the following section shall be substituted, namely :—

Levy and
payment of
tax on
certain
omnibuses.

"3A. (1) On and from the 1st day of April, 1991, there shall be levied and collected on all omnibuses which are used or kept for use in the State exclusively as contract carriages (hereinafter in this section and sub-section (1A) of section 4 referred to as "the designated omnibuses") a tax at the rates specified in the table below :—

TABLE

Description of designated omnibuses	Rate of tax
1	2
1. Ordinary designated omnibuses	Annual rate of Rs. 1,800 per passenger permitted to be carried.
2. Luxury or tourist designated omnibuses	Annual rate of Rs. 2,700 per passenger permitted to be carried.

Provided that in the case of the designated omnibuses used solely for the purpose of transporting students of educational institutions in the State in connection with any of the activities of such educational institutions a tax shall be levied and collected under sub-section (1) of section 3, and not under this sub-section.

(2) (a) The tax leviable under sub-section (1) shall be paid in advance by every registered owner or any person having possession or control of the designated omnibuses either annually at the annual rate specified in the Table appearing in sub-section (1) or in monthly instalments of one-twelfth of the annual rate.

(b) (i) The annual payment of tax shall be made at any time before the beginning of the year to which the tax relates,

(ii) The payment of monthly instalment of tax shall be made before the beginning of each month to which the monthly instalment of the tax relates.

(3) Notwithstanding anything contained in sub-section (1),—

(a) the amount of tax leviable in respect of the designated omnibus brought for use in the State for a temporary period not exceeding seven days shall be Rs. 72 per passenger permitted to be carried if it is an ordinary designated omnibus and Rs. 108 per passenger permitted to be carried if it is a luxury or tourist designated omnibus;

(b) where such designated omnibus is to be used or kept for use in the State for a period exceeding seven days but not exceeding one year, the tax shall be leviable on such vehicle at the rate of one-twelfth of the annual rate of tax for each month or part thereof;

(c) the tax leviable under this sub-section shall be paid within such period and in such manner as may be prescribed.

(4) In calculating the amount of tax due under this section the fraction of a rupee less than fifty paise shall be taken as fifty paise, and the fraction of a rupee exceeding fifty paise shall be taken as a rupee.

(5) Where the registered owner or any person having possession or control of an omnibus who has paid tax under this section proves to the satisfaction of the Taxation Authority that the designated omnibus in respect of which the tax has been paid, has not been used for a continuous period of not less than two months, he shall be entitled to the refund of an amount

equal to one-twelfth of the annual rate of the tax paid in respect of such omnibus for each complete month of the period for which the tax has been paid.

(6) Except as otherwise provided in sub-sections (2), (3), (4) and (5), the provisions of this Act and the rules made thereunder shall, so far as may be, apply in relation to the tax leviable under sub-section (1) as they apply in relation to the tax leviable under sub-section (1) of section 3."

Amendment
of section 4
of Bom. LXV
of 1958.

5. In the principal Act, in section 4,

(1) in sub-section (1A), in clause (a), for the words "a transport vehicle", the words "a transport vehicle not being the designated omnibus" shall be substituted;

(2) for the marginal note, the following marginal note shall be substituted, namely:—

"Payment of tax levied under section 3."

Amendment
of section 6
of Bom. LXV
of 1958.

6. In the principal Act, in section 6, in sub-section (3), 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" shall be substituted.

IV of 1939,
59 of 1988.

Amendment
of section 23
of Bom. LXV
of 1958.

7. In the principal Act, in section 23, in sub-section (2), for clause (b), the following clause shall be substituted, namely:—

"(b) to prescribe the period within which and the manner in which the tax under sub-section (3) of section 3A and under sub-section (1) of section 4 shall be paid;"

Amendment
of First
Schedule
to Bom.
LXV of
1958.

8. In the principal Act, in the First Schedule, in Part I, under the heading "A. Motor vehicles fitted solely with pneumatic tyres", in Explanation II, for the words, brackets and figures "in the proviso to sub-section (1) of section 24 of the Motor Vehicles Act, 1939", the words, brackets and figures "in the proviso to sub-section (1) of section 41 of the Motor Vehicles Act, 1988" shall be substituted.

IV of 1939,
59 of 1988.

Amendment
of Second
Schedule
to Bom.
LXV of
1958.

9. In the principal Act, in the Second Schedule, in Part I, under the heading "A. Motor vehicles fitted solely with pneumatic tyres-", in Explanation II, for the words, brackets and figures "in the proviso to sub-section (1) of section 24 of the Motor Vehicles Act, 1939", the words, brackets and figures "in the proviso to sub-section (1) of section 41 of the Motor Vehicles Act, 1988" shall be substituted.

IV of 1939,
59 of 1988.

Amendment
of Third
Schedule
to Bom. LXV
of 1958.

10. In the principal Act, in the Third Schedule, in Part I, under the heading "A. Motor vehicles fitted solely with pneumatic tyres-", in Explanation II, for the words, brackets and figures "in the proviso to sub-section (1) of section 24 of the Motor Vehicles Act, 1939", the words, brackets and figures "in the proviso to sub-section (1) of section 41 of the Motor Vehicles Act, 1988" shall be substituted.

IV of 1939,
59 of 1988.



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Separate paging is given to this Part in order that it
may be filed as a separate compilation.

PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature having been assented to by the
Governor on the 21st March, 1992 is hereby published for general information.

R. H. GORI,
Secretary to the Government of Gujarat,
Legal Department.

GUJARAT ACT NO. 3 OF 1992.

(First published, after having received the assent of the Governor in the
"Gujarat Government Gazette" on the 21st March, 1992).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Forty-third Year of the Republic of India
as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat
Amendment) Act, 1992.

(2) It shall come into force at once.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to
as "the principal Act"), in section 3A,—

(1) in sub-section (1), in the Table, in entry 1, in column 2, for the figures
"1800", the figures "1500" shall be substituted;

(2) in sub-section (2), for clause (b), the following clause shall be substituted,
namely:—

"(b) The annual payment of tax or the payment of monthly instalment
of tax shall be made within such period and in such manner as may be
prescribed."

Short title
and commen-
cement.

Amendment
of section
3A of Bom.
LXV of
1958.

Bom. LXV
of 1958.

(3) for sub-section (5), the following sub-section shall be substituted, namely:—

“(5) (a) Where the registered owner or any person having possession or control of a designated omnibus who has paid tax under this section proves to the satisfaction of the Taxation Authority that the designated omnibus in respect of which the tax has been paid, has not been used or kept for use for a continuous period of not less than one month, he shall be entitled to the refund of an amount equal to one-twelfth of the annual rate of tax paid in respect of such omnibus for each complete month of the period for which the tax has been paid so however that, except as otherwise provided in clause (b) the total amount of a refund in a year shall not exceed—

(i) three hundred seventy-five rupees per passenger permitted to be carried in the case of an ordinary designated omnibus,

(ii) six hundred seventy-five rupees per passenger permitted to be carried in the case of a luxury or tourist designated omnibus :

Provided that for the purpose of determining the amount of refund under this clause, only such of the period in which a designated omnibus has not been used or kept for use shall be taken into account as comprises of complete months.

(b) Where a registered owner or a person having possession or control of a designated omnibus, who has paid tax under this section proves to the satisfaction of the State Government or such officer not below the rank of the Director of Transport, Gujarat State, as may, by notification in the *Official Gazette*, be authorised in this behalf by the State Government that the designated omnibus in respect of which the tax has been paid has for reasons beyond the control of such owner or person not been used or kept for the use for a continuous period of not less than one month but exceeding three months in a year, he shall be entitled to the refund of an amount equal to one-twelfth of the annual rate of the tax paid in respect of such omnibus for each complete month of the period of which the tax has been paid:

Provided that for the purpose of determining the amount of refund under this clause only such of the period in which a designated omnibus has not been used or kept for use shall be taken into account as comprises of complete months.”

Amendment
of section 23
of Ben. LXV
of 1968.

3. In the principal Act, in section 23, in sub-section (2),—

(1) for clause (a), the following clause shall be substituted, namely:—

“(a) to prescribe the manner of certifying under sub-section (2) of section 3;”;

(2) in clause (b), for the words, brackets and figures “under sub-section (3) of section 3A”, the words, brackets and figures “under sub-sections (2) and (3) of section 3A” shall be substituted.

Repeal and
savings.

4. (1) The Bombay Motor Vehicles Tax (Gujarat Amendment) Ordinance, 1991 is hereby repealed.

Guj. Ord. 5
of 1991.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act as amended by this Act.



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Separate paging is given to this Part in order that it
 may be filed as a separate compilation.

PART-IV

**Acts of the Gujarat Legislature and Ordinances promulgated and
 Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 27th June, 1994 is hereby published for general information.

KUM. H. K. JHAVERI,
 Secretary to the Government of Gujarat,
 Legislative and Parliamentary affairs Department.

GUJARAT ACT NO. 9 OF 1994.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 28th June, 1994.)

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Forty-fifth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1994.

(2) It shall be deemed to have come into force on the 1st April, 1994.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3A, the following Explanation shall be added at the end, namely:—

"Explanation.—For the purposes of this section, "Luxury designated omnibus" means any omnibus having seating layout of two and two or one and three or one and two or one and one on either side with a gangway of any width in between though any one row of seats in such omnibus may consist of more than four seats."

Short
title
and
commen-
cement.

Amend-
ment
of section
3A of
Bom. LXV
of 1958.

Bom.
LXV
of
1958.

Amendment of section 20 of Bom. LXV of 1958.

3. In the principal Act, in section 20, —

(1) in sub-section (1), after the words "Kutch area of the State of Bombay", the words, brackets, figures and letters "and subject to the provisions of sub-sections (1A), (1B), (1C), (1D), (1E) and (1F)" shall be inserted ;

(2) after sub-section (1), the following sub-sections shall be inserted, namely:—

"(1A) Notwithstanding anything contained in sub-section (1) and the provisions of the Tolls on Roads and Bridges Act, 1875, but subject to the provisions of sub-sections (1B), (1C), (1D), (1E) and (1F), the State Government may levy toll on motor vehicles and trailers drawn by such vehicles passing over—

Bom.
III of
1875.

(a) any bridge including an approach road thereto or section of a new road or by-pass which is constructed, reconstructed, improved or, as the case may be, repaired by the State Government or by any person at his expense after the commencement of the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1994 and the total capital outlay of construction, reconstruction, improvements or, as the case may be, repairs, of which is not less than fifty lakhs of rupees; or

Guj. 9
of 1994.

(b) any bridge including an approach road thereto or section of a new road or by-pass, which, in the opinion of the State Government, is of a special service to the public.

Explanation.—For the purposes of this section,—

(i) the expression "capital outlay" shall include the anticipated cost of certain essential ongoings or imminent works like improvements, strengthening, widening, structural repairs and maintenance;

(ii) the expression "person" shall include any company or association or body of individuals, whether incorporated or not, or a firm;

(iii) for the removal of doubt, it is hereby clarified that the expression 'constructed' shall include a bridge including an approach road thereto or section of a new road or by-pass which is ready for use.

(1B) The toll leviable under sub-section (1A) shall be levied at such rate, for such period and on such bridges including an approach road thereto or section of a new road or by-pass, as the State Government may from time to time, by notification in the *Official Gazette*, declare;

Provided that not more than the capital outlay, interest thereon at such rate as the State Government may fix and the expenses of collection of toll shall be levied and collected under this section:

Provided further that when the bridge including an approach road thereto or section of a new road or by-pass is constructed, reconstructed, improved or, as the case may be, repaired by a person other than the State Government, not more than the capital outlay, return on investment at such rate as the State Government may fix and the expenses of collection of toll shall be levied and collected under this section.

(1C) When the toll leviable under sub-section (1A) on any bridge including an approach road thereto or section of a new road or by-pass which is constructed, reconstructed, improved or, as the case may be, repaired,—

(i) by the State Government, the State Government itself or through an agent authorised by it in this behalf;

(ii) by any person, such person or his servants,

shall collect the toll on such terms and conditions and in such manner as may be prescribed.

(1D) Where any additional bridge, being the bridge 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 including an approach road thereto then the network of such bridge including an approach road 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 including an approach road thereto, and the expenses of collection of toll shall be recovered.

(1E) The motor vehicles and trailers drawn by such vehicles liable to pay the toll under sub-section (1A) shall not be allowed to pass over the bridge including an approach road thereto or section of a new road or by-pass unless the toll is paid and the State Government or the agent authorised by the State Government or as the case may be, by a person referred to in sub-section (1C) shall have power to prevent such vehicles from passing over the bridge.

(1F) (a) All motor vehicles and trailers drawn by such vehicles used by or on behalf of the State Government or of the Central Government shall be exempted from the payment of toll.

(b) Subject to such condition as it may impose, the State Government may if it considers necessary so to do in the public interest, by notification in the *Official Gazette*, exempt any specified class or classes of motor vehicles and trailers drawn by such vehicles from the payment of toll;

(3) in sub-section (2), for the words, brackets and figure "sub-section (1)" the words, brackets, figures and letters "sub-sections (1), (1A), (1B), (1C), (1D), (1E), (1F)" shall be substituted;

(4) in the marginal note, after the words "motor vehicles", the words "except in certain exigencies" shall be added.

4. In the principal Act, in section 23, in sub-section (2), after clause (1), the following clause shall be inserted, namely:—

"(m) to prescribe the terms and conditions and the manner of collection of toll:".

5. (1) The Bombay Motor Vehicles Tax (Gujarat Amendment) Ordinance, 1994 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall in so far as it is not inconsistent with the principal Act as amended by this Act be deemed to have been done or taken under the principal Act as amended by this Act.

Amend-
ment
of section
23 of Bom.
LXV
of 1958.
Repeal
and
savings.

Guj.
Ord. 2
of 1994.



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Separate paging is given to this Part in order that it
 may be filed as a separate compilation.

PART-IV

**Acts of the Gujarat Legislature and Ordinances promulgated
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 29th July, 1995 is hereby published for general information.

KUM H. K. JHAVERI,

Secretary to the Government of Gujarat,
 Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 13 OF 1995.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 29th July, 1995).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Forty-sixth Year of the Republic of India as follows:—

Short
title and
comm-
ence
ment.

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1995.

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

Amend
ment of
section
2 of
B o m .
LXV of
1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 2,-

B o m .
LXV of
1958.

(1) after clause (2), the following new clause shall be inserted, namely:—

"(2A) 'half year' means a period of six months commencing on the first 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 and the term 'half yearly' shall be construed accordingly;" 59 of 1988.

(2) for clause (4), the following shall be substituted, namely:-

"(4) 'quarter' means a period of three months commencing on the first 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 and the term 'quarterly' shall be construed accordingly;" 59 of 1988.

(3) for clause (9), the following shall be substituted, namely:—

"(9) 'year' in relation to a fleet owner, means the financial year and in any other case, a period of twelve months commencing on the first 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;" 59 of 1988.

Amendment of section 3A of Bom. LXV of 1958.

3. In the principal Act, in section 3A,—

(1) in sub-section (1), for the Table, the following shall be substituted namely :-

TABLE

Description of Designated omnibuses	Annual rate of tax
1. (a) Ordinary designated omnibuses permitted to be carried not more than twenty passengers.	Rs. 2000 per passenger permitted to be carried.
(b) Ordinary designated omnibuses permitted to be carried more than twenty passengers.	Rs. 3000 per passenger permitted to be carried.
2. (a) Luxury or tourist designated omnibuses permitted to be carried not more than twenty passengers.	Rs. 3600 per passenger permitted to be carried.
(b) Luxury or tourist designated omnibuses permitted to be carried more than twenty passengers.	Rs. 4000 per passenger permitted to be carried.

(2) in sub-section (3), in clause (a),—

(a) for the letters and figures "Rs. 72", the letters and figures "Rs. 144" shall be substituted;

(b) for the letters and figures "Rs. 108", the letters and figures "Rs. 160" shall be substituted;

(3) in sub-section (5), in clause (a), for sub-clauses (i) and (ii), the following shall be substituted namely :-

(i) five hundred and one rupees per passenger permitted to be carried, in the case of an ordinary designated omnibus permitted to be carried not more than twenty passengers.

(ii) seven hundred fifty rupees per passenger permitted to be carried, in the case of an ordinary designated omnibus permitted to be carried more than twenty passengers.

(iii) nine hundred rupees per passenger permitted to be carried, in the case of a luxury or tourist designated omnibus permitted to be carried not more than twenty passengers.

(iv) one thousand rupees per passenger permitted to be carried, in the case of a luxury or tourist designated omnibus permitted to be carried more than twenty passengers.

Amend
ment of
section
4 of
B o m .
LXV of
1958.

4. In the principal Act, in section 4,—

(1) in sub-section (1), for the words "of such motor vehicles", the words, brackets, figure and letters "of such motor vehicles to which sub-section (1AA) does not apply" shall be substituted;

(2) after sub-section (1A), the following new sub-section shall be inserted, namely:—

"(1AA) Notwithstanding anything contained in sub-section (1), the tax leviable under section 3 shall be paid in advance by every registered owner or any person having possession or control, of the following categories of vehicles, in the manner specified below, namely:—

Description of vehicles.	Manner of payment.
(a) the motor vehicles specified in clause III, under the heading 'A. Motor vehicles fitted solely with pneumatic tyres', in Part I, or a motor vehicle of like description falling in Part II, of the First Schedule.	Annually or in the case of half yearly, at the rate equal to one-half of the annual rate plus ten per centum thereof.
(b) the motor vehicles licensed to carry in all upto six passengers specified in clause IV, under the heading 'A. Motor vehicles fitted solely with pneumatic tyres', in Part-I, or a motor vehicle of like description falling in Part-II, of the said Schedule.	Annually."

Amend
ment of
First
sche-
ule to
B o m .
XV of
1958.

5. In the principal Act, in the First Schedule, in Part-I, under the heading "A. Motor vehicles fitted solely with pneumatic tyres,—

(1) in clause III,—

(a) against entry (e), for the figures "1500", the figures "1700" shall be substituted;

(b) against entry (g), for the letters and figures "Rs. 125", the letters and figures "Rs. 150" shall be substituted;

(2) in clause VI, after entry (e), the following entry shall be inserted, namely :—

"(f) (i) Tractors whether or not fitted with any equipment such as rigs, cranes, compressors or projectors, exceeding 2250 KG. in weight.	Rs. 1500 plus Rs. 200 for every additional 250 KG or part thereof, in excess of 2250 KG.
---	--

- (ii) any motor vehicles exceeding 2250 KG in weight, unladen which are not intended to carry any passenger, goods or other load, and which are fitted with any equipment such as rigs, cranes, compressors or projectors, and are used for any special services or purposes".

Amendment
of Second
Schedule to
Bom. LXV of
1958.

6. In the principal Act, in the Second Schedule, in Part-I, under the heading "A. Motor vehicles fitted solely with pneumatic tyres",—

(1) in clause I, for entries (c), (d) and (e), the following shall be substituted, namely :—

"(c)	cycles exceeding 100 KG in weight, unladen.	3500
(d)	Tricycles	3500
(e)	Cycles or tricycles used for drawing a trailer or side-car	1000 in addition to the rates specified above.";

(2) in clause III, for entries (a), (b) and (c), the following shall be substituted, namely :—

"(a)	Vehicles not exceeding 750 KG in weight, unladen	7000
(b)	Vehicles exceeding 750 KG in weight, unladen but not exceeding 1200 KG in weight, unladen.	12000
(c)	Vehicles exceeding 1200 KG in weight, unladen but not exceeding 2250 KG in weight, unladen.	20000".

Amendment of
Third Schedule
to Bom. LXV
of 1958.

7. In the principal Act, in the Third Schedule, in Part-I, under the heading "A. Motor vehicles fitted solely with pneumatic tyres.",—

(1) for clause I, the following shall be substituted, namely :—

"I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)—

(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution —

Maximum rate of lump sum tax

	Cycles not exceeding 50 KG in weight, unladen.	Cycles exceeding 50 KG in weight, unladen, but not exceed- ing 100 KG in weight unladen.	Cycle excee- ding 100 KG in weight, unladen..	Tri cyc- les.	Cycles and Tricycles used for drawing trailer or side-car.
	Rs. (a)	Rs. (b)	Rs. (c)	Rs. (d)	Rs. (e)
					In addition to the rates specified in column (a), (b), (c) or (d)--
(i) not more than 2 years.	550/- 1400/-	3290/-	3290/-	960/-	
(ii) more than 2 years but not more than 3 years.	500/- 1300/-	3080/-	3080/-	920/-	
(iii) more than 3 years but not more than 4 years.	450/- 1200/-	2870/-	2870/-	880/-	
(iv) more than 4 years but not more than 5 years.	400/- 1100/-	2660/-	2660/-	840/-	
(v) more than 5 years but not more than 6 years.	350/- 1000/-	2450/-	2450/-	800/-	
(vi) more than 6 years but not more than 7 years.	300/- 900/-	2240/-	2240/-	760/-	
(vii) more than 7 years but not more than 8 years.	250/- 800/-	2030/-	2030/-	720/-	
(viii) more than 8 years but not more than 9 years.	200/- 700/-	1820/-	1820/-	680/-	
(ix) more than 9 years but not more than 10 years.	150/- 600/-	1610/-	1610/-	640/-	

(x) more than 10 years but not more than 11 years.	100/- 500/-	1400/-	1400/-	600/-
(xi) more than 11 years but not more than 12 years.	60/- 400/-	1190/-	1190/-	560/-
(xii) more than 12 years but not more than 13 years.	60/- 300/-	980/-	980/-	520/-
(xiii) more than 13 years but not more than 14 years.	60/- 200/-	770/-	770/-	480/-
(xiv) more than 14 years.	60/- 100/-	560/-	560/-	440/-
(ii) owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution.				Twice the rates specified above.";

(2) for clause III, the following shall be substituted, namely:--

"III. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule--

(i) owned by an individual, a local authority, a public trust, a University, or an educational or social welfare institution.

Maximum rate of lump sum tax

	Vehicles not exceeding 750 KG in weight, unladen.	Vehicles exceeding 750 KG in weight, unladen but not exceeding 1200 KG in weight, unladen.	Vehicles exceeding 1200 KG in weight, unladen but not exceeding 2250 KG in weight, unladen.
	Rs. (a)	Rs. (b)	Rs. (c)

If the vehicle is already registered and its age from the month of registration is---

(i) not more than 2 years.	6610	11400	19000
(iii) more than 2 years but not more than 3 years.	6220	10800	18000
(iii) more than 3 years but not more than 4 years.	5830	10200	17000
(iv) more than 4 years but	5440	9600	16000

	not more than 5 years.			
(v)	more than 5 years but not more than 6 years.	5050	9000	15000
(vi)	more than 6 years but not more than 7 years.	4660	8400	14000
(vii)	more than 7 years but not more than 8 years.	4270	7800	13000
(viii)	more than 8 years but not more than 9 years.	3880	7200	12000
(ix)	more than 9 years but not more than 10 years.	3490	6600	11000
(x)	more than 10 years but not more than 11 years.	3100	6000	10000
(xi)	more than 11 years but not more than 12 years.	2710	5400	9000
(xii)	more than 12 years but not more than 13 years.	2320	4800	8000
(xiii)	more than 13 years but not more than 14 years.	1930	4200	7000
(xiv)	more than 14 years.	1540	3600	6000
(ii)	owned by a person other than an individual, a local authority, a public trust, a University, or an educational or social welfare institution.		Twice the rates specified above."	



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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART—IV

**Acts of the Gujarat Legislature and Ordinances promulgated
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 29th March, 1996 is hereby published for general information.

Smt. K. R. TRIVEDI,

Secretary to the Government of Gujarat,
 Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 8 OF 1996.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th March, 1996).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Forty-seventh Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1996. Short title and commencement.

(2) It shall come into force on the 1st April, 1996.

2. In the Bombay Motor Vehicles Tax Act, 1958, in section 3A, in sub-section (1), in the Table, in entry 2, against clause (a), for the figures "3600", the figures "3000" shall be substituted. Amendment of section 3A of Bom. LXV of 1958.



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Separate paging is given to this Part in order that it may be filed as a separate compilation.

PART—IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 22nd March, 1997 is hereby published for general information:

KUM. H. K. JHAVERI,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 12 OF 1997.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 26th March, 1997.)

AN ACT

to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Forty-eighth Year of the Republic of India as follows:

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1997.

Short title and commencement

(2) It shall come into force on the 1st April, 1997.

Bom. LXV of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in the First Schedule, in Part I, under the heading "A. Motor vehicles fitted solely with pneumatic tyres", for clause III, the following shall be substituted, namely:—

Amendment of First Schedule to Bom. LXV of 1958.

"III. Motor vehicles (including tricycles) used for the carriage of goods or materials —

(a)	Vehicles the registered laden weight of which does not exceed 750 KG	800
(b)	Vehicles the registered laden weight of which exceeds 750 KG but does not exceed 1500 KG	1200
(c)	Vehicles the registered laden weight of which exceeds 1500 KG but does not exceed 3000 KG	1900
(d)	Vehicles the registered laden weight of which exceeds 3000 KG but does not exceed 4500 KG	2100
(e)	Vehicles the registered laden weight of which exceeds 4500 KG but does not exceed 6000 KG	3100
(f)	Vehicles the registered laden weight of which exceeds 6000 KG but does not exceed 7500 KG	3800
(g)	Vehicles the registered laden weight of which exceeds 7500 KG	The rate specified in (f) above plus Rs. 275 for every 250 KG or part thereof in excess of 7500 KG

Provided that where a tax on motor vehicles is levied by any local authority the maximum annual rates of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,—

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;

(ii) in any other case, be two-thirds of the rates so specified."

3. In the principal Act, in the Second Schedule, in Part-I, under the heading "A. Motor vehicles fitted solely with pneumatic tyres", in clause III, for entries (a), (b) and (c), the following shall be substituted, namely:—

Amendment
of Second
Schedule to
Bom. LXV of
1958.

(a) Vehicles not exceeding 750 KG in weight, unladen. 11000

(b) Vehicles exceeding 750 KG in weight, unladen, but not exceeding 1000 KG in weight, unladen. 16000

(c) Vehicles exceeding 1000 KG in weight, unladen, but not exceeding 1250 KG in weight, unladen. 21000

(d) Vehicles exceeding 1250 KG in weight, unladen, but not exceeding 1500 KG in weight, unladen. 24000

(e) Vehicles exceeding 1500 KG in weight, unladen, but not exceeding 2250 KG in weight, unladen. 30000.

4. In the principal Act, in the Third Schedule, in Part-I, under the heading "A. Motor vehicles fitted solely with pneumatic tyres", for clause III, the following shall be substituted, namely:—

Amendment
of Third
Schedule to
Bom. LXV of
1958.

"III. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule—

(i) owned by an individual, a local authority, a public trust, a University, or an educational or social welfare institution —

Maximum rate of lump sum tax.

		Vehicles not exceeding 750KG in weight, unladen.	Vehicles exceeding 750 KG in weight, unladen but not exceeding 1000KG in weight, unladen.	Vehicles exceeding 1000KG in weight, unladen but not exceeding 1250KG in weight, unladen.	Vehicles exceeding 1250KG in weight, unladen but not exceeding 1500KG in weight, unladen.	Vehicles exceeding 1500KG in weight, unladen but not exceeding 2250KG in weight, unladen.
		Rs. (a)	Rs. (b)	Rs. (c)	Rs. (d)	Rs. (e)
If the vehicle is already registered and its age from the month of registration is—						
(i)	not more than 2 years.	10450	15200	19950	22800	28500
(ii)	more than 2 years but not more than 3 years.	9900	14400	18900	21600	27000
(iii)	more than 3 years but not more than 4 years.	9350	13600	17850	20400	25500
(iv)	more than 4 years but not more than 5 years.	8800	12800	16800	19200	24000
(v)	more than 5 years but not more than 6 years.	8250	12000	15750	18000	22500
(vi)	more than 6 years but not more than 7 years.	7700	11200	14700	16800	21000
(vii)	more than 7 years but not more than 8 years.	7150	10400	13650	15600	19500
(viii)	more than 8 years but not more than 9 years.	6600	9600	12600	14400	18000

	(a)	(b)	(c)	(d)	(e)
(ix) more than 9 years but not more than 10 years.	6050	8800	11550	13200	16500
(x) more than 10 years but not more than 11 years.	5500	8000	10500	12000	15000
(xi) more than 11 years but not more than 12 years.	4950	7200	9450	10800	13500
(xii) more than 12 years but not more than 13 years.	4400	6400	8400	9600	12000
(xiii) more than 13 years but not more than 14 years.	3850	5600	7350	8400	10500
(xiv) more than 14 years.	3300	4800	6300	7200	9000
(ii) owned by a person other than an individual, a local authority, a public trust, a University or an educational or social welfare institution.					

Twice the rates specified above.



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Separate paging is given to this Part in order that it
 may be filed as a separate compilation.

PART—IV

**Acts of the Gujarat Legislature and Ordinances promulgated
 and Regulations made by the Governor.**

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th July, 1998 is hereby published for general information.

KUM. H. K. JHAVERI,
 Secretary to the Government of Gujarat,
 Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 10 OF 1998.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 31st July, 1998,

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Forty-ninth Year of the Republic of India as follows:—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1998. Short title and commencement.

(2) It shall come into force on the 1st August, 1998.

Bom. LXV
of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 2, after clause (1), the following clause shall be inserted, namely :— Amendment of section 2 of Bom. LXV of 1958.

"(1A) 'cost of vehicle', in relation to—

(a) a vehicle manufactured in India means the ex-factory price of the vehicle as shown in the invoice of the vehicle issued either by the manufacturer or the dealer of the vehicle; and

(b) a vehicle imported into India means value of vehicle as assessable under the Customs Act, 1962 and endorsed as such in the Bill of Entry under that Act; ^{52 of 1962.}

Amendment
of section 3 of
Bom. LXV of
1958.

3. In the principal Act, in section 3,—

(1) in sub-section (1), for the words "First, Second and Third Schedules", the words "First, Second, Third, Fourth and Fifth Schedules" shall be substituted;

(2) in the proviso, after the words "Second Schedule", the words "or the Fourth Schedule" shall be inserted.

Amendment
of section 3A
of Bom. LXV
of 1958.

4. In the principal Act, in section 3A, for sub-section (4), the following sub-section shall be substituted, namely:—

"(4) In calculating the amount of tax due under this section, the fraction of a rupee not exceeding fifty paise shall be ignored and the fraction of a rupee exceeding fifty paise shall be taken as a rupee."

Amendment
of section 4
of Bom. LXV
of 1958.

5. In the principal Act, in section 4,—

(1) in sub-section (1A), for the words "Second Schedule or the Third Schedule", the words "Second Schedule, Third Schedule, Fourth Schedule or Fifth Schedule" shall be substituted;

(2) for sub-section (2), the following sub-section shall be substituted, namely:—

"(2) In calculating the amount of tax due under this section, the fraction of a rupee not exceeding fifty paise shall be ignored and the fraction of a rupee exceeding fifty paise shall be taken as a rupee."

Amendment
of section 5
of Bom. LXV
of 1958.

6. In the principal Act, in section 5, in sub-section (1), for the words and figure "under section 3", the words "under this Act" shall be substituted.

Amendment
of section 6
of Bom. LXV
of 1958.

7. In the principal Act, in section 6,—

(1) in sub-section (1), for the words "the tax which he appears by such declaration to be liable to pay", the words "the tax which the Taxation Authority certifies on such declaration to be due" shall be substituted;

(2) in sub-section (2),—

(a) for the words "additional tax", the words "additional tax or a lump sum tax" shall be substituted;

(b) for the words "the additional tax payable under that section, which he appears by such additional declaration to be liable to pay", the words "an additional tax or the lump sum tax payable under that section which the Taxation Authority certifies on such declaration to be due" shall be substituted;

(3) sub-section (5) shall be deleted.

8. In the principal Act, in section 11, in sub-section (2), in clause (c), for the words "Fourth Schedule", the words "Sixth Schedule" shall be substituted.

Amendment of section 11 of Bom. LXV of 1958.

9. In the principal Act, after section 12, the following sections shall be inserted, namely :—

Insertion of new sections 12A and 12B in Bom. LXV of 1958.

Restrictions on use of motor vehicles in certain cases.

"12A. No motor vehicle used or kept for use in the State shall be used on any road in the State where the tax payable in respect of such vehicle remains unpaid for more than thirty days after it has become due under the provisions of this Act, until the tax, penalty and interest, if any, due is paid.

Power to seize and detain motor vehicle for non-payment of tax.

12B. Without prejudice to the provisions of sections 12, 12A and 16, where any tax due under this Act in respect of any vehicle has not been paid, an officer not below the rank of an Inspector of Motor Vehicles or an Inspector of Police, as the State Government may empower in this behalf, seize and detain such vehicle and for this purpose, take or cause to be taken all steps as he may consider necessary for the proper maintenance and safe custody of the vehicle until the tax, penalty and interest, if any, due in respect of such vehicle and charges for the custody and maintenance of vehicle, is paid."

10. In the principal Act, in section 25, for the words "Fifth Schedule", the words "Seventh Schedule" shall be substituted.

Amendment of section 25 of Bom. LXV of 1958.

11. In the principal Act, in the First Schedule,—

Amendment of First Schedule to Bom. LXV of 1958.

(1) in Part-I,—

(a) for the words "*Motor Vehicles using Motor Spirit*", the words "*Motor Vehicles using motor spirit, compressed natural gas or operated by electric battery or solar energy*" shall be substituted;

(b) the letter and words "A. Motor Vehicles fitted solely with pneumatic tyres" shall be deleted;

(c) in sub-clause VII, item (iii) shall be deleted;

(d) class B shall be deleted;

(2) in Part-II, for the words "*Motor Vehicles using fuel other than motor spirit*", the words "*Motor Vehicles using fuel other than motor spirit, compressed natural gas or operated by electric battery or solar energy*" shall be substituted.

Amendment
of Second
Schedule to
Bom. LXV of
1958.

12. In the principal Act, in the Second Schedule,—

(1) in Part-I,—

(a) for the words "Motor Vehicles using motor spirit", the words "Motor Vehicles using motor spirit, compressed natural gas or operated by electric battery or solar energy" shall be substituted;

(b) the letter and words "A. Motor Vehicles fitted solely with pneumatic tyres" shall be deleted;

(c) clause III shall be deleted;

(d) in clause IV, the words and letters "or clause III" and the words and letters "or as the case may be, clause III" shall be deleted;

(e) in the *Explanations* I and II, the words and letters "and clause III", shall be deleted;

(f) class B shall be deleted.

(2) in Part—II, for the words "Motor Vehicles using fuel other than motor spirit", the words "Motor Vehicles using fuel other than motor spirit, compressed natural gas or operated by electric battery or solar energy" shall be substituted.

Amendment
of Third
Schedule to
Bom. LXV of
1958.

13. In the principal Act, in the Third Schedule,—

(1) in Part I,—

(a) for the words "Motor Vehicles using motor spirit", the words "Motor Vehicles using motor spirit, compressed natural gas or operated by electric battery or solar energy" shall be substituted;

(b) the letter and words "A. Motor Vehicles fitted solely with pneumatic tyres" shall be deleted;

(c) clause III shall be deleted;

(d) in clause IV, the words and letters "or clause III" and the words and letters "or as the case may be, clause III" shall be deleted;

(e) in the *Explanations* I and II, the words and letters "and clause III" shall be deleted.

(f) class B shall be delete;

(2) in Part—II, for the words "Motor Vehicles using fuel other than motor spirit", the words "Motor Vehicles using fuel other than motor spirit, compressed natural gas or operated by electric battery or solar energy" shall be substituted.

14. In the principal Act, after the Third Schedule, the following Schedules shall be inserted, namely :—

Insertion
of new
Schedules in
Bom. LXV
of 1958.

"FOURTH SCHEDULE

(See section 3)

Motor Vehicles (other than transport vehicles and motor vehicles liable to tax under the Second Schedule) registered in the State of Gujarat on or after the 1st August, 1998.

		Maximum rate of Lump sum Tax.
Part-I.—	<i>Motor Vehicles using motor spirit, compressed natural gas or operated by electric battery or solar energy.</i>	Rs.
A.	Motor Vehicles including a trailer to carry personal effects or a camping trailer for private use, attached to such motor vehicle owned by an individual, an educational institution, a local authority, a public trust, a social welfare institution or a University:	Eight per cent. of the cost of vehicle including the trailer or camping trailer, if any.
	Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	
B.	Motor Vehicles owned by a person other than an individual, an educational institution, a local authority, a public trust, a social welfare institution or a University.	Twice the rates specified in clause A.
C.	Motor Vehicles falling under clause A or clause B and manufactured out of India and imported into India after the 31st July, 1998.	Twice the rates specified in clause A, or as the case may be, clause B.
Part II.—	<i>Motor Vehicles using fuel other than motor spirit, compressed natural gas or operated by electric battery or solar energy.</i>	The rates specified in Part I plus a surcharge of fifty per cent.

Explanation I.—For the purposes of this Schedule,—

(a) (i) "educational institution" shall mean such educational institution as is recognised by the State Government by order notified in the *Official Gazette*, in this behalf;

(ii) "local authority" shall mean any municipal corporation, municipality, cantonment board or panchayat constituted under any law for the time being in force in the State of Gujarat;

(iii) "public trust" shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat; Bom.
XXIX
of
1950.

(iv) "social welfare institution" shall mean any institution engaged in any activity conducive to the welfare of the general public and recognised by the State Government by order notified in the *Official Gazette*, for the purposes of this Schedule;

(v) "University" shall mean a university established by or under any law for the time being in force in the State of Gujarat;

Explanation II.—If a motor vehicle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to subsection (1) of section 41 of the Motor Vehicles Act, 1988, such motor vehicle shall be deemed to be owned by a person other than individual. 59
of
1988.

Explanation III.—For the purposes of calculating the rate of lump sum tax under this Schedule if the invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then, the cost of vehicle shall be calculated as follows, namely:—

(1) (i) In case of model of such vehicle is being manufactured, the cost of vehicle certified by a local dealer or manufacturer of such vehicle;

(ii) In case the manufacture of such model is ceased, the prevailing market price of such vehicle certified by the licensed assessor or valuer of motor vehicles.

(2) If the cost of vehicle could not be calculated as per clause (1), the prevailing cost of similar vehicle determined by the Taxation Authority, closest in engine capacity and unladen weight of the vehicle in respect of which a tax is to be levied and collected.

Explanation IV.—In calculating the cost of vehicle, if the cost of the vehicle is not in multiple of hundred, the fraction of a hundred not exceeding fifty rupees shall be ignored and the fraction of hundred exceeding fifty rupees shall be taken as hundred rupees.

FIFTH SCHEDULE

(See section 3)

Motor Vehicles (other than transport vehicles and motor vehicles liable to tax under the Third Schedule) registered in any State other than State of Gujarat and brought for use or keeping for use in the State of Gujarat on or after the 1st August, 1998.

Motor Vehicles other than those described in the Third Schedules but including a trailer to carry personal effects or a camping trailer for private use, attached to such motor vehicles.

If the age of the vehicle from the month of registration is—

Rate of lump sum tax.

1. not more than 2 years	95% of the tax.
2. more than 2 years but not more than 3 years	90% of the tax.
3. more than 3 years but not more than 4 years	85% of the tax.
4. more than 4 years but not more than 5 years	80% of the tax.
5. more than 5 years but not more than 6 years	75% of the tax.
6. more than 6 years but not more than 7 years	70% of the tax.
7. more than 7 years but not more than 8 years	65% of the tax.
8. more than 8 years but not more than 9 years	60% of the tax.
9. more than 9 years but not more than 10 years	55% of the tax.
10. more than 10 years but not more than 11 years	50% of the tax.
11. more than 11 years but not more than 12 years	45% of the tax.

- | | |
|---|-----------------|
| 12. more than 12 years but not more than 13 years | 40% of the tax. |
| 13. more than 13 years but not more than 14 years | 35% of the tax. |
| 14. more than 14 years | 30% of the tax. |
-

Explanation.—For the purposes of this Schedule, the expression 'tax' means the tax leviable under the Fourth Schedule."

Amendment
of Fourth
Schedule to
Bom. LXV of
1958.

15. In the principal Act, the existing FOURTH SCHEDULE shall be renumbered as SIXTH SCHEDULE.



सत्यमेव जयते

The Gujarat Government Gazette

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PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 26th March, 1999 is hereby published for general information.

KUM. H. K. JHAVERI,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 6 OF 1999.

(First published, after having received the assent of the Governor in the *Gujarat Government Gazette* on the 30th March, 1999).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fiftieth Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 1999.

(2) It shall come into force on the 1st April, 1999.

Bom. LXV
of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3,-

Short
title and
commence-
ment.

Amend-
ment of
section 3 of
Bom.
LXV of
1958.

(1) in subsection (1) for the words "Fourth and Fifth" the words "Fourth

Bom. LXV of
1958.

Amendment of
First Schedule to
Bom. LXV of
1958.

7. In the principal Act, in the First Schedule, in the following clause shall be substituted, namely:-

"IV. Motor vehicles (including tricycles) plying for the carriage of passengers,

- (a) Vehicles licensed to carry more than six passengers Rs. 1100 plus Rs. 100 in addition to six passengers if the vehicle is so licensed.

Part-I, for clause (IV), the

for hire and used for the

00 for every passenger
passengers which the
d to carry :

Provided that where a tax on motor vehicles is levied by any local authority the maximum annual rates of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,-

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;

(ii) in any other case, be two-thirds of the rates so specified.

(b) Vehicles registered in any other State before or on or after the 1st April, 1999 and brought for use in the State for a temporary period,

- | | | |
|-------|--|---|
| (i) | Vehicles licensed to carry in all not more than three passengers | 400 |
| (ii) | Vehicles licensed to carry in all four passengers. | 900 |
| (iii) | Vehicles licensed to carry more than four passengers but not more than six passengers. | The rate specified in (ii) above plus Rs. 100 for every passenger in addition to four passengers which the vehicle is licensed to carry." |

Amendment of Sixth Schedule to Bom. LXV of 1958.

8. In the principal Act, the existing SIXTH SCHEDULE shall be renumbered as EIGHTH SCHEDULE.

Amendment of Sixth Schedule to Bom. LXV of 1958.

Amendment of Seventh Schedule to Bom. LXV of 1958.

9. In the principal Act, the existing SEVENTH SCHEDULE shall be renumbered as NINTH SCHEDULE.

Amendment of Seventh Schedule to Bom. LXV of 1958.

Insertion of new Schedules in Bom. LXV of 1958.

10. In the principal Act, after the Fifth Schedule, the following Schedules shall be inserted, namely :—

Insertion of new Schedules in Bom. LXV of 1958.

"SIXTH SCHEDULE

(See section 3)

Motor vehicles registered in the State of Gujarat on or after the 1st April, 1999 and plying for-hire and used for the carriage of passengers.

Part I.	<i>Motor Vehicles using motor spirit, compressed natural gas or operated by electric battery or solar energy.</i>	<i>Maximum rate of lump sum tax</i>
		Rs.
A. (a)	Two wheelers vehicles licensed to carry not more than two passengers.	4000
	(b) Three wheelers vehicles ordinarily known as autorickshaw,—	
	(i) licensed to carry not more than three passengers	4000
	(ii) licensed to carry four passengers	12000
	(iii) licensed to carry five passengers	14000
	(iv) licensed to carry six passengers	15000
	(c) Four wheelers vehicles licensed to carry not more than six passengers	Eight per cent, of the cost of vehicle.
B.	Motor vehicles falling under clause A and manufactured out of India and imported into India after the 31 st March 1999.	Twice the rates specified in clause A.
Part II.	<i>Motor vehicles using fuel other than motor spirit, compressed natural gas or operated by electric battery or solar energy.</i>	The rates specified in part I plus a surcharge of fifty per cent.

Explanation I.—For the purposes of calculating the rate of lump sum tax under this Schedule if the invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then, the cost of vehicle shall be calculated as follows, namely:—

(1) (i) In case of model of such vehicle is being manufactured, the cost of vehicle certified by a local dealer or manufacturer of such vehicle;

(ii) In case the manufacture of such model is ceased, the prevailing market price of such vehicle certified by the licensed assessor or valuer of motor vehicles.

(2) If the cost of vehicle could not be calculated as per clause (1), the prevailing cost of similar vehicle determined by the Taxation Authority, closest in engine capacity and unladen weight of the vehicle in respect of which a tax is to be levied and collected.

Explanation II.—In calculating the cost of vehicle, if the cost of the vehicle is not in multiple of hundred, the fraction of a hundred not exceeding fifty rupees shall be ignored and the fraction of hundred exceeding fifty rupees shall be taken as hundred rupees.

SEVENTH SCHEDULE

(See section 3)

Motor vehicles specified in the Sixth Schedule registered in the State of Gujarat before the 1st April, 1999 and the motor vehicles registered in any other State and brought for use or keeping for use in the State of Gujarat on or after the 1st April, 1999.

If the age of vehicle from the month of registration	Rate of lump sum tax
1. not more than 2 years	95% of the tax.
2. more than 2 years but not more than 3 years	90% of the tax.
3. more than 3 years but not more than 4 years	85% of the tax.
4. more than 4 years but not more than 5 years	80% of the tax.
5. more than 5 years but not more than 6 years	75% of the tax.
6. more than 6 years but not more than 7 years	70% of the tax.
7. more than 7 years but not more than 8 years	65% of the tax.
8. more than 8 years but not more than 9 years	60% of the tax.
9. more than 9 years but not more than 10 years	55% of the tax.
10. more than 10 years but not more than 11 years	50% of the tax.
11. more than 11 years but not more than 12 years	45% of the tax.
12. more than 12 years but not more than 13 years	40% of the tax.
13. more than 13 years but not more than 14 years	35% of the tax.
14. more than 14 years	30% of the tax.

Explanation.—For the purposes of this Schedule, the expression 'tax' means the tax leviable under the Sixth Schedule."

IV-EX. 6-2.



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Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 11 of 2000.

(First Published, after having received the assent of the Governor in the *Gujarat Government Gazette*, on the 31st March, 2000).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-first Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2000. Short title and commencement.

(2) It shall come into force on the 1st April, 2000.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3A,— Amendment of section 3A of Bom. LXV of 1958.

(1) in sub-section (1), in the Table,—

(i) in entry 1,—

(a) against clause (a), for the letters and figures "Rs. 2,000", the letters and figures "Rs. 3,000" shall be substituted;

(b) against clause (b), for the letters and figures "Rs. 3,000", the letters and figures "Rs. 4,500" shall be substituted;

(ii) in entry 2,—

(a) against clause (a), for the letters and figures "Rs. 3,000", the letters and figures "Rs. 4,500" shall be substituted;

(b) against clause (b), for the letters and figures "Rs. 4,000", the letters and figures "Rs. 6,000" shall be substituted;

(2) in sub-section (3), in clause (a), —

(a) for the letters and figures "Rs. 144", the letters and figures "Rs. 216" shall be substituted ;

(b) for the letters and figures " Rs. 160" , the letters and figures " Rs. 240" shall be substituted ;

(3) in sub-section (5), —

(A) in clause (a), —

(a) for the words " each complete month of the period", the words " the month" shall be substituted;

(b) in sub-clause (i), for the words "five hundred and one rupees", the words "two hundred fifty rupees" shall be substituted;

(c) in sub-clause (ii), for the words "seven hundred and fifty rupees", the words "three hundred seventy-five rupees" shall be substituted;

(d) in sub-clause (iii), for the words "nine hundred rupees", the words "three hundred seventy-five rupees" shall be substituted;

(e) in sub-clause (iv), for the words "one thousand rupees", the words "five hundred rupees" shall be substituted;

(f) in the proviso, for the word " months", the word "month" shall be substituted.

(B) in clause (b), for the portion beginning with the words "the designated omnibus in respect of which the tax has been paid" and ending with the words "three months in a year", the following shall be substituted, namely :—

"the designated omnibus in respect of which tax has been paid, has not been used or kept for use for a period exceeding one month in a year on account of an accident which is registered in the police station or of the order of the competent court or the Government authority."

3. In the principal Act, in the First Schedule, in Part I, after clause IV, the following clause shall be inserted, namely :—

"IV-A Private Service Vehicles Rs. 500 for every person permitted to be carried."

Amendment of
First Schedule
to Bom. LXV
of 1958.



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PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 30th March, 2001 is hereby published for general information.

V. M. Kothare,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 2 OF 2001.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 30th March, 2001).

AN ACT

further to amend the Bombay Motor vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-second Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2001.

Short title and commencement.

(2) It shall be deemed to have come into force on the 25th October, 2000.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3A,—

Amendment of section 3A of Bom. LXV of 1958.

(1) in sub-section (1), in the Table, in entry 1,—

(a) against clause (a), for the letters and figures "Rs. 3,000", the letters and figures "Rs. 2,700" shall be substituted;

(b) against clause (b), for the letters and figures "Rs. 4,500", the letters and figures "Rs. 4,050" shall be substituted.

(2) in sub-section (5), —

(A) in clause (a), —

(a) for the words "the Month", the words "each complete month of the period" shall be substituted;

(b) in sub-clause (i), for the words "two hundred fifty rupees", the words "six hundred seventy-five rupees" shall be substituted;

(c) in sub-clause (ii), for the words "three hundred seventy-five rupees", the words "one thousand twelve rupees" shall be substituted;

(d) in sub-clause (iii), for the words "three hundred seventy-five rupees", the words "one thousand one hundred twenty-five rupees" shall be substituted;

(e) in sub-clause (iv), for the words "five hundred rupees", the words "one thousand five hundred rupees" shall be substituted;

(f) in the proviso, for the word "month", the word "months" shall be substituted.

(B) in clause (b), for the portion beginning with the words "period exceeding one month" and ending with the words "the Government authority", the words "continuous period of not less than one month but exceeding three months in a year" shall be substituted.

Repeal and savings.

3.(1) The Bombay Motor Vehicles Tax (Gujarat Amendment) Ordinance, 2000 is hereby repealed.

Guj. Ord. 3 of 2000.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said Ordinance shall be deemed to have been done or taken under the principal Act, as amended by this Act.



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PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st August, 2001 is hereby published for general information.

V. M. KOTHARE,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 18 OF 2001.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st August, 2001).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-second Year of the Republic of India as follows :—

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Second Amendment) Act, 2001.

Short title and
commence-
ment.

(2) It shall come into force on the 1st September, 2001.

Bom. LXV of
1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3,—

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secti
Bom
1958

(1) in sub-section (1), for the words "Sixth and Seventh", the words "Sixth, Seventh, Eighth and Ninth" shall be substituted;

(2) in the first proviso, after the words "Sixth Schedule", the words "or Eighth Schedule" shall be inserted.

3. In the principal Act, in section 4, in sub-section (1A), for the words "Sixth Schedule or Seventh Schedule", the words "Sixth Schedule, Seventh Schedule, Eighth Schedule or Ninth Schedule" shall be substituted.

Amen
sectio
Bom.
1958.

Amendment of
section 11 of
Bom. LXV of
1958.

4. In the principal Act, in section 11, in sub-section (2), in clause (c), for the words "EIGHTH SCHEDULE", the words "TENTH SCHEDULE" shall be substituted.

Amendment of
section 25 of
Bom. LXV of
1958.

5. In the principal Act, in section 25, for the words "NINTH SCHEDULE", the words "ELEVENTH SCHEDULE" shall be substituted.

Amendment of
First Schedule
to Bom. LXV
of 1958.

6. In the principal Act, in FIRST SCHEDULE, in Part I, in clause III, entries (a), (b) and (c) shall be deleted.

Amendment
Eighth
Schedule to
Bom. LXV of
1958.

7. In the principal Act, the existing EIGHTH SCHEDULE shall be renumbered as "TENTH SCHEDULE".

Amendment of
Ninth Sched-
ule to Bom.
LXV of 1958.

8. In the principal Act, the existing NINTH SCHEDULE shall be renumbered as "ELEVENTH SCHEDULE".

Insertion of
new Schedules
in Bom. LXV
of 1958.

9. In the principal Act, after SEVENTH SCHEDULE, the following Schedules shall be inserted, namely:—

"EIGHTH SCHEDULE

(See section 3)

Motor vehicles registered in the State of Gujarat on or after the 1st September, 2001 and used for the carriage of goods or materials.

	Maximum rate of <i>lump sum</i> tax
	Rs.
Part I <i>Motor Vehicles using motor spirit, compressed natural gas or operated by Electric Battery or solar energy.</i>	
Motor vehicles (including tricycles) used for the carriage of goods or materials-	
(a) Vehicles the registered laden weight of which does not exceed 750 KG.	9,000
(b) Vehicles the registered laden weight of which exceeds 750 KG but does not exceed 1500 KG.	15,000
(c) Vehicles the registered laden weight of which exceeds 1500 KG but does not exceed 3000 KG;	25,000
Provided that where a tax on motor vehicle is levied by any local authority, the maximum rate of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,-	
(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;	
(ii) in any other case, be two-thirds of the rates so specified.	
Part II <i>Motor vehicles using fuel other than motor spirit, compressed natural gas or operated by electric battery or solar energy.</i>	The rates shown in Part I plus a surcharge of fifty per cent. on all or any class of motor vehicles mentioned therein.

NINTH SCHEDULE

(See section 3)

Motor vehicles specified in the Eighth Schedule registered in the State of Gujarat before the 1st September, 2001 and the motor vehicles registered in any other State and brought for use or keeping for use in the State of Gujarat on or after the 1st September, 2001.

If the age of the vehicle from the month of registration is--	Rate of <i>lump sum</i> tax.
1. not more than 2 years	95% of the tax.
2. more than 2 years but not more than 3 years	90% of the tax.
3. more than 3 years but not more than 4 years	85% of the tax.
4. more than 4 years but not more than 5 years	80% of the tax.
5. more than 5 years but not more than 6 years	75% of the tax.
6. more than 6 years but not more than 7 years	70% of the tax.
7. more than 7 years but not more than 8 years	65% of the tax.
8. more than 8 years but not more than 9 years	60% of the tax.
9. more than 9 years but not more than 10 years	55% of the tax.
10. more than 10 years but not more than 11 years	50% of the tax.
11. more than 11 years but not more than 12 years	45% of the tax.
12. more than 12 years but not more than 13 years	40% of the tax.
13. more than 13 years but not more than 14 years	35% of the tax.
14. more than 14 years.	30% of the tax.

Explanation.-- For the purposes of this Schedule, the expression 'tax' means the tax leviable under the Eighth Schedule."



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PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2002 is hereby published for general information.

V. M. KOTHARE,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.
GUJARAT ACT NO. 6 OF 2002.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2002).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-third Year of the Republic of India as follows :—

- | | | |
|----|--|--|
| 1. | (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2002. | Short title and commencement. |
| | (2) It shall come into force on the 1st April, 2002. | |
| 2. | In the Bombay Motor Vehicles Tax Act, 1958, in the First Schedule, in Part-I, (1) after clause IV, the following clause shall be inserted, namely :— | Amendment of First Schedule of Bom. LXV of 1958. |

Bom. LXV of
1958.

"IVAA. Sleeper designated omnibuses—

- | | | |
|-----|--|---|
| (a) | Sleeper designated omnibuses licensed to carry not more than twenty passengers | Rs. 13,000 per passenger which the vehicle is licensed to carry. |
| (b) | Sleeper designated omnibuses licensed to carry more than twenty passengers. | Rs. 18,000 per passenger which the vehicle is licensed to carry". |
| (2) | before <i>Explanation 1</i> , the following <i>Explanation</i> shall be inserted, namely - | |

"Explanation 1A.—For the purposes of clause IVAA "sleeper designated omnibus" means a contract carriage constructed or adapted to provide berths for passengers to sleep thereon."



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PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2002 is hereby published for general information.

V. M. KOTHARE,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 9 OF 2002.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on the 31st March, 2002.

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958
and to validate imposition and collection of tax on
designated omnibuses.

It is hereby enacted in the Fifty-third Year of the Republic of India
as follows :-

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment and Validation) Act, 2002.

Short title and
commencement.

(2) This section and sections 2 and 3, sub-clause (a) of clause (1) of section 4 and sections 5, 6, 8 and 9 except sub-section (2) thereof, and section 10 shall come into force at once, and section 4 except sub-clause (a) of clause (1) thereof, section 7 and sub-section (2) of section 9 shall be deemed to have come into force on the 17th August, 2001.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, sub-section (3) shall be deleted.

Amendment of
section 3 of Bom.
LXV of 1958.

3. In the principal Act, section 3A shall be deleted.

Deletion of
section 3A of
Bom. LXV of
1958.

Bom. LXV of
1958.

Amendment of
section 4 of Bom.
LXV of 1958.

4. In the principal Act, in section 4,—
- (1) in sub-section (1AA), in the table,—
- (a) in entry (a), in column 1, the words and letter “under the heading A. Motor vehicles fitted solely with pneumatic tyres” shall be deleted;
- (b) for entry (b), the following entry shall be substituted, namely:—
- “(b) designated omnibuses Annually or in monthly specified in clauses IVAA instalments of one-twelfth of and IVAAA in Part I of the the annual rate.”;
First Schedule.
- (2) after sub-section (1AA), the following sub-section shall be inserted, namely:—
- “(1AAA) Notwithstanding anything contained in entry (b), in the table below sub-section (1AA)—
- (a) the amount of tax leviable on designated omnibus brought for use in the State for a temporary period not exceeding seven days shall be four per cent. of the annual rate of tax per passenger which the designated omnibus is licensed to carry;
- (b) where such designated omnibus is to be used or kept for use in the State for a period exceeding seven days, the tax shall be leviable on such vehicle at the rate of one-twelfth of the annual rate of tax for each month or part thereof.”;
- (3) the following *Explanation* shall be added at the end, namely:—
- “*Explanation*.—For the purposes of this section, sub-section (6) of section 9 and clause IV in Part-I of the First Schedule, the expression “designated omnibus” means an omnibus which is used or kept for use in the State exclusively as contract carriage and includes a sleeper designated omnibus.”.

Amendment of
section 9 of Bom.
LXV of 1958.

5. In the principal Act, in section 9, after sub-section (5), the following sub-section shall be added, namely:—
- “(6) Where a registered owner or any person in possession or control of a designated omnibus has paid tax at the annual rate or in monthly instalments of one-twelfth of the annual rate in respect of that designated omnibus and proves to the satisfaction of the Taxation Authority that,—
- (a) that designated omnibus has not been used or kept for use for a continuous period of not less than one month (hereinafter referred to as “the period of non-use”), or
- (b) that designated omnibus has been taken out of the State for a continuous period of not less than fifteen days in a month —

- (i) in the case of (a), such owner or person shall be entitled to refund of an amount at the rate of one-twelfth of the annual rate of tax paid for each complete month of the period of non-use, and
- (ii) in the case of (b), such owner or person shall be entitled to refund of an amount equal to one day's tax of the monthly installment of tax paid for each day of the period for which the designated omnibus is taken out of the State."

6. In the principal Act, in section 18,—

Amendment of section 18 of Bom. LXV of 1958.

(1) after sub-section (1), the following sub-sections shall be inserted, namely:—

“(1A) Where a registered owner or any person in possession or control of a motor vehicle who is required not to use or to keep for use such vehicle for a specified period in accordance with a declaration given by him to the Taxation Authority uses or keeps for use such vehicle at any time during such period, the Taxation Authority may levy in addition to the tax leviable on the vehicle for the period for which the vehicle was used or kept for use a penalty equal to twice the amount of tax so leviable.

(1B) Where penalty is leviable under both sub-sections (1) and (1A), it shall be levied under sub-section (1A) and not under sub-section (1).”;

- (2) in sub-section (2), after the words, brackets and figure “sub-section (1)”, the words, brackets, figure and letter “or sub-section (1A)” shall be inserted.

7. In the principal Act, in the First Schedule, in Part-I,—

Amendment of First Schedule of Bom. LXV of 1958.

- (1) in clause IV, in the heading, the words “other than designated omnibuses” shall be added at the end;

- (2) after clause IV-AA, the following clause shall be inserted, namely:—

“IV-AAA. Omnibuses which are used or kept for use exclusively as contract carriages (hereinafter in this clause referred to as “the designated omnibuses”)—

- | | | |
|-----|---|---|
| (a) | (i) Ordinary designated omnibuses licensed to carry not more than twenty passengers | 3800 for every passenger which the vehicle is so licensed to carry. |
| | (ii) Ordinary designated omnibuses licensed to carry more than twenty passengers | 6000 for every passenger which the vehicle is so licensed to carry. |
| (b) | (i) Luxury or tourist designated omnibuses | 6500 for every passenger which the vehicle is so |

- | | | |
|------|--|---|
| | licensed to carry not more than twenty passengers | licensed to carry. |
| (ii) | Luxury or tourist designated omnibuses licensed to carry more than twenty passengers | 9000 for every passenger which the vehicle is so licensed to carry.”; |

(3) after *Explanation 1A*, the following explanation shall be inserted, namely:--

"Explanation 1AA.--For the purpose of clause IV-AAA "Luxury designated omnibus" means any omnibus having seating lay out of two and two or one and three or one and two or one and one on either side with a gang way of any width in between though any one row of seats in such omnibus may consist of more than four seats."

Validation of imposition and collection of tax on designated omnibuses.

8. (1) Notwithstanding any judgement, decree or order of any court, tax imposed, assessed or collected or purporting to have been imposed, assessed or collected under the principal Act, on designated omnibuses during the period beginning with 1st day of April, 1991 and ending on the 16th day of August, 2001, shall be deemed to have been validly imposed, assessed or collected in accordance with law as if at all material times when such tax was imposed, assessed or collected, the principal Act as amended by sections 2, 3, and 4 except sub-clause (a) of clause (1) thereof and section 7 of this Act and section 9 had been in force and accordingly—

- (a) no suit or other proceeding shall be maintained or continued in any court for the refund of any tax paid in respect of designated omnibus under the principal Act,
- (b) no court shall enforce a decree or order directing the refund of any tax paid in respect of designated omnibus under the principal Act,
- (c) any tax imposed or assessed in respect of designated omnibus under the principal Act during the period beginning from the 1st day of April, 1991 and ending on the 16th day of August, 2001 but not collected before 17th day of August, 2001 may be recovered (after assessment of tax where necessary) in the manner provided in the principal Act.

(2) For the removal of doubts, it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

- (a) from questioning in accordance with the provisions of the principal Act and rules made thereunder the assessment of tax on designated omnibus for any period, or
- (b) from claiming refund of any tax paid by him on designated omnibuses in excess of the amount due from him under the principal Act and the rules made thereunder.

9. (1) Subject to the other provisions of the principal Act as amended by this Act - **Levy of tax on designated omnibuses.**

- (a) on and from 1st day of April, 1991 till the 31st day of July, 1995 there shall be deemed to have been levied and collected on all designated omnibuses which were used or kept for use in the State during the said period a tax at the rates specified in the table below:-

T A B L E

	Description of designated omnibuses	Annual rate of tax
1	Ordinary designated omnibuses	Rs.1500 for every passenger which the vehicle was licensed to carry.
2	Luxury or tourist designated omnibuses	Rs.2700 for every passenger which the vehicle was licensed to carry.

- (b) (i) on and from 1st day of August, 1995 till the 31st day of March, 2000 there shall be deemed to have been levied and collected on all designated omnibuses which were used or kept for use in the State during the said period, a tax at the rates specified in the table below:-

T A B L E

	Description of designated omnibuses	Annual rate of tax
1	(a) Ordinary designated omnibuses licensed to carry not more than twenty passengers	Rs.2000 for every passenger which the vehicle was licensed to carry.
	(b) Ordinary designated omnibuses licensed to carry more than twenty passengers	Rs.3000 for every passenger which the vehicle was licensed to carry.
2	Luxury or tourist designated omnibuses licensed to carry more than twenty passengers	Rs.4000 for every passenger which the vehicle was licensed to carry.

(ii) there shall be deemed to have been levied and collected on all luxury or tourist omnibuses used or kept for use in the State and licensed to carry not more than twenty passengers a tax --

- (a) during the period commencing on and from 1st day of August, 1995 and ending on the 31st day of March, 1996 at the annual rate of Rs. 3600 for every passenger which the vehicle was licensed to carry, and
- (b) during the period commencing on and from 1st day of April, 1996 and ending on the 31st day of March, 2000 at the

- annual rate of Rs. 3000 for every passenger which the vehicle was licensed to carry;
- (c) on and from 1st day of April, 2000 till the 24th day of October, 2000, there shall be deemed to have been levied and collected on all designated omnibuses which were used or kept for use in the State during the said period, a tax at the rates specified in the table below:-

TABLE

	Description of designated omnibuses	Annual rate of tax
1	(a) Ordinary designated omnibuses licensed to carry not more than twenty passengers	Rs.3000 for every passenger which the vehicle was licensed to carry.
	(b) Ordinary designated omnibuses licensed to carry more than twenty passengers	Rs.4500 for every passenger which the vehicle was licensed to carry.
2	(a) Luxury or tourist designated omnibuses licensed to carry not more than twenty passengers	Rs.4500 for every passenger which the vehicle was licensed to carry.
	(b) Luxury or tourist designated omnibuses licensed to carry more than twenty passengers	Rs.6000 for every passenger which the vehicle was licensed to carry.

- (d) on and from 25th day of October, 2000 till the 16th day of August, 2001 there shall be deemed to have been levied and collected on all designated omnibuses which were used or kept for use in the State during the said period, a tax at the rates specified in the table below:-

TABLE

	Description of designated omnibuses	Annual rate of tax
1	(a) Ordinary designated omnibuses licensed to carry not more than twenty passengers	Rs.2700 for every passenger which the vehicle was licensed to carry.
	(b) Ordinary designated omnibuses licensed to carry more than twenty passengers	Rs.4050 for every passenger which the vehicle was licensed to carry.
2	(a) Luxury or tourist designated omnibuses licensed to carry not more than twenty passengers	Rs.4500 for every passenger which the vehicle was licensed to carry.
	(b) Luxury or tourist designated omnibuses licensed to carry more than twenty passengers	Rs.6000 for every passenger which the vehicle was licensed to carry.

(2) Subject to the other provisions of the principal Act as amended by this Act there shall be levied and collected on all designated omnibuses used or kept for use in the State, a tax at the rates specified in the table below till the rates are fixed by the State Government, by notification in the *Official Gazette*, under section 3 of the principal Act as amended by this Act:-

T A B L E

	Description of designated omnibuses	Annual rate of tax
1	(a) Ordinary designated omnibuses licensed to carry not more than twenty passengers	Rs.2700 for every passenger which the vehicle is licensed to carry.
	(b) Ordinary designated omnibuses licensed to carry more than twenty passengers	Rs.3600 for every passenger which the vehicle is licensed to carry.
2	(a) Luxury or tourist designated omnibuses licensed to carry not more than twenty passengers	Rs.4500 for every passenger which the vehicle is licensed to carry.
	(b) Luxury or tourist designated omnibuses licensed to carry more than twenty passengers	Rs.6000 for every passenger which the vehicle is licensed to carry.

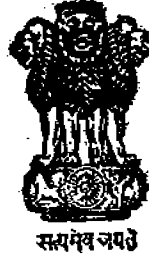
Explanation I.- For the purposes of this section and section 10 "designated omnibus" means an omnibus which is used or kept for use in the State exclusively as contract carriage;

Explanation II.-For the purposes of this section "Luxury designated omnibus" means any omnibus having seating layout of two and two or one and three or one and two or one and one on either side with a gangway of any width in between though any one row of seats in such omnibus may consist of more than four seats.

10. Any amount of tax paid on designated omnibuses under section 3 of the principal Act read with clause IV in Part-I of the First Schedule thereof in respect of the period commencing from the 17th day of August, 2001 and ending on the date of the first publication of the Bombay Motor Vehicles Tax (Gujarat Amendment and Validation) Act, 2002 in the *Official Gazette* or part of such period shall be reckoned as the amount of tax paid on such designated omnibuses in respect of the said period or part thereof under sub-section (2) of section 9.

Adjustment of the amount of tax paid on designated omnibuses under section 3 of the principal Act.

Guj. 9 of 2002.



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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART - IV

Acts of the Gujarat Legislature and Ordinances promulgated
and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 29th March, 2003 is hereby published for general information.

V. M. KOTHARE,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 16 OF 2003.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette" on the 31st March, 2003).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-fourth Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2003.

Short title and commencement.

(2) It shall come into force on the 1st April, 2003.

Amendment of section 3 of Bom. LXV of 1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, in the proviso to sub-section (1), the words, figure and letter "section 3A or" shall be deleted.

Bom. LXV of 1958.

Amendment of section 4 of Bom. LXV of 1958.

3. In the principal Act, in section 4, in the *Explanation*, for the words, brackets and figures "sub-section (6) of section 9", the words, brackets, figures and letters "sub-section (6) of section 9, sub-section (1AA) of section 18" shall be substituted.

Insertion of new section 8A in Bom. LXV of 1958.

4. In the principal Act, after section 8, the following new section shall be inserted, namely :-

Interest on non-payment of tax.

"8A. (1) Where the whole or any portion of the tax due in accordance with the provisions of this Act in respect of any motor vehicle for any period or part thereof has not been paid in time by the person liable for the payment thereof, such person shall be liable to pay in addition to the tax so due, simple interest at the rate of two per cent. for each month or part thereof, on the amount of tax so due but not so paid or any less amount thereof remaining unpaid during such period.

(2) In calculating the amount of interest payable under this section, the fraction of a rupee not exceeding fifty paise shall be ignored and the fraction of a rupee exceeding fifty paise shall be taken as a rupee.

(3) Subject to such conditions as may be prescribed, the State Government may, if it considers it necessary so to do in the public interest, by an order remit the whole or any part of the interest payable under this section in respect of any specified period."

Amendment of section 12 of Bom. LXV of 1958.

5. In the principal Act, in section 12, for the word "tax", the words "tax, penalty or interest" shall be substituted.

Amendment of section 13 of Bom. LXV of 1958.

6. In the principal Act, in section 13, -

(1) sub-section (1) shall be deleted;

(2) in sub-section (2), the words, bracket and figure "other than those falling under sub-section (1)" shall be deleted;

(3) the *Explanation* shall be deleted.

7. In the principal Act, in section 18, -

Amendment of
section 18 of Bom.
LXV of 1958.

(1) after sub-section (1A), the following sub-section shall be inserted, namely :-

“(1AA) Where a register owner or any person in possession or control of an omnibus who is required to use or to keep for use such omnibus for the purpose for which it is registered is found using such omnibus other than that purpose, the Taxation Authority may levy a penalty equal to the monthly instalment of tax for that month payable in respect of the designated omnibus.”

(2) in sub-section (2), after the words, brackets, figure and letter “sub-section (1A)”, the words, brackets, figures and letters “or sub-section (1AA)” shall be inserted.

8. In the principal Act, in section 23, in sub-section (2), in clause (b), the words, brackets, figures and letter “under sub-sections (2) and (3) of section 3A and” shall be deleted.

Amendment of
section 23 of Bom.
LXV of 1958.

9. In the principal Act, in the First Schedule, -

Amendment of
First Schedule to
Bom. LXV of
1958.

(1) in Part I,-

(a) for the words “compressed natural gas”, the words “compressed natural gas, liquid petroleum gas” shall be substituted;

(b) in clause IV-AAA, in item (a), -

(i) for sub-item (i), the following shall be substituted, namely :-

“(i) Ordinary designated omnibuses licensed to carry not more than twelve passengers.	Rs. 1800 for every passenger which the vehicles is so licensed to carry.
---	--

“(ii) Ordinary designated omnibuses licensed to carry more than twelve passengers but not more than twenty passengers.	Rs. 3800 for every passenger which the vehicle is so licensed to carry.”;
--	---

(ii) the existing sub-item (ii) shall be renumbered as sub-item (iii);

(2) in Part II, for the words “compressed natural gas”, the words “compressed natural gas, liquid petroleum gas” shall be substituted.

**Amendment of
Second Schedule
to Bom. LXV of
1958.**

10. In the principal Act, in the Second Schedule, -

- (1) in Part-I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part-II, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.

**Amendment of
Third Schedule
to Bom. LXV of
1958**

11. In the principal Act, in the Third Schedule, -

- (1) in Part - I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part - II; for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.

**Amendment of
Fourth Schedule
to Bom. LXV of
1958.**

12. In the principal Act, in the Fourth Schedule, -

- (1) in Part-I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part-II, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.

**Amendment of
Sixth Schedule to
Bom. LXV of
1958.**

13. In the principal Act, in the Sixth Schedule, -

- (1) in Part-I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part-II, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.

**Amendment of
Eighth Schedule
to Bom. LXV of
1958.**

14. In the principal Act, in the Eighth Schedule, -

- (1) in Part-I, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted;
- (2) in Part-II, for the words "compressed natural gas", the words "compressed natural gas, liquid petroleum gas" shall be substituted.



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PART IV

Rules and Orders (Others than those published in Part I, I-A and I-L) made by the Government of Gujarat under the Gujarat Acts.

The following Act of the Gujarat Legislative, having been assented to by the Governor on 31st March, 2006 is hereby published for general information.

S. S. PARMAR,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 9 OF 2006.

(First published, after having received the assent of the Governor in the "Gujarat Government Gazette", on 31st March, 2006).

ANACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-seventh Year of the Republic of India as follows :-

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2006.

(2) It shall come into force on the 1st April, 2006.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 3, -

(1) in sub-section (1), for the words "Eighth and Ninth", the words "Eighth, Ninth, Tenth and Eleventh" shall be substituted;

(2) in the first proviso, after the words "Eighth Schedule", the words "or Tenth Schedule" shall be inserted.

Bom. LXV
of 1958.

Short title
and
commencement

Amend-
ment of
section 3
of Bom.
LXV of
1958.

Amendment of section 4 of Bom. LXV of 1958.

3. In the principal Act, in section 4, in sub-section (1AB), in clause (a), for the words "Eight Schedule or Ninth Schedule", the words "Eighth Schedule, Ninth Schedule, Tenth Schedule or Eleventh Schedule" shall be substituted.

Amendment of section 11 of Bom. LXV of 1958.

4. In the principal Act, in section 11, in sub-section (2), in clause (c), for the words "Tenth Schedule", the words "Twelfth Schedule" shall be substituted.

Amendment of section 25 of Bom. LXV of 1958.

5. In the principal Act, in section 25, for the words "Eleventh Schedule", the words "Thirteenth Schedule" shall be substituted.

Amendment of Second Schedule to Bom. LXV of 1958.

6. In the principal Act, in the Second Schedule, in Part I,-
(1) clauses I and IV shall be deleted;
(2) Explanation I and II shall be deleted.

Amendment of Third Schedule to Bom. LXV of 1958.

7. In the principal Act, in the Third Schedule, in Part I,-
(1) clauses I and IV shall be deleted;
(2) Explanation I and II shall be deleted.

Amendment of Fourth Schedule to Bom. LXV of 1958.

8. In the principal Act, in the Fourth Schedule, in Part II, in column (2), for the words "of fifty per cent.", the words "not exceeding fifty per cent." shall be substituted.

Amendment of Tenth Schedule to Bom. LXV of 1958.

9. In the principal Act, the existing Tenth Schedule shall be renumbered as Twelfth Schedule.

Amendment of Eleventh Schedule to Bom. LXV of 1958.

10. In the principal Act, the existing Eleventh Schedule shall be renumbered as Thirteenth Schedule.

Insertion of new Schedule in Bom. LXV of 1958.

11. In the principal Act, after Ninth Schedule, the following Schedules shall be inserted, namely:-

"TENTH SCHEDULE

(See section 3)

Motor Vehicles (other than transport vehicles and motor vehicles liable to tax under the Second and Fourth Schedules) registered in State of Gujarat on or after the 1st April, 2006.

Maximum rate of *lump sum* tax.

- Part I.** *Motor vehicles using motor spirit, compressed natural gas, liquid petroleum gas or operated by electric battery or solar energy.*
- | | |
|--|---|
| A. Motor Cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) owned by an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University. | Eight per cent. of the cost of vehicle. |
| B. Motor Vehicles owned by a person other than an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University. | Twice the rates specified in clause A. |
| C. Motor Vehicles falling under clause A or clause B and manufactured out of India and imported into India after the 31st March, 2006. | Twice the rates specified in clause A, or as the case may be, clause B. |
- Part II.** *Motor vehicles using fuel other than motor spirit, compressed natural gas, liquid petroleum gas or operated by electric battery or solar energy.*
- The rates specified in Part I plus a surcharge or fifty per cent. on all or any class of motor vehicles mentioned therein.

Explanation I.- For the purpose of this Schedule,-

- (i) "educational institution" shall mean such educational institution as is recognised by the State Government by order notified in the *Official Gazette*, in this behalf;
- (ii) "local authority" shall mean any municipal corporation, municipality, cantonment board or panchayat constituted under any law for the time being in force in the State of Gujarat;
- (iii) "public trust" shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat;
- (iv) "social welfare institution" shall mean any institution engaged in any activity conducive to the welfare of the general public and recognised by the State Government by order notified in the *Official Gazette*, for the purposes of this Schedule;
- (v) "University" shall mean a University established by or under any law for the time being in force in the State of Gujarat.

Explanation II.- If a motor cycle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to sub-section (1) of section 41 of the Motor Vehicles Act, 1988, such motor vehicle shall be deemed to be owned by a person other than individual. 59 to 1988.

Explanation III.- For the purpose of calculating the rate of *lump sum* tax under this Schedule, if the invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then, the cost of vehicle shall be calculated as follows, namely :-

- (1) (i) in case of model of such vehicle is being manufactured, the cost of vehicle certified by a local dealer or manufacturer of such vehicles,
- (ii) in case of manufacture of such model has ceased, the prevailing market price of such vehicle certified by the licensed assessor or valuer of motor vehicles.
- (2) If the cost of vehicle could not be calculated as per clause (1), the prevailing cost of similar vehicle determined by the Taxation Authority, closest in engine capacity and unladen weight of the vehicle in respect of which a tax is to be levied and collected.

Explanation IV.- In calculating the cost of vehicle, if the cost of the vehicle is not in multiple of hundred, the fraction of a hundred not exceeding fifty rupees shall be ignored and the fraction of hundred exceeding fifty rupees shall be taken as hundred rupees.

ELEVENTH SCHEDULE

(See section 3)

Motor Vehicles (Other than transport vehicles and motor vehicles liable to tax under the Third and Fifth Schedules) registered in any State other than the State of Gujarat and brought for use or keeping for use in the State of Gujarat on or after the 1st April, 2006.

Motor Cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power).

If the age of the vehicle from the month of registration is-	Rate of <i>lump sum</i> tax.
1. not more than 2 years.	93% of the tax.
2. more than 2 years but not more than 3 years.	86% of the tax.

3. more than 3 years but not more than 4 years.	79% of the tax.
4. more than 4 years but not more than 5 years.	72% of the tax.
5. more than 5 years but not more than 6 years.	65% of the tax.
6. more than 6 years but not more than 7 years.	58% of the tax.
7. more than 7 years but not more than 8 years.	51% of the tax.
8. more than 8 years but not more than 9 years.	44% of the tax.
9. more than 9 years but not more than 10 years.	37% of the tax.
10. more than 10 years but not more than 11 years.	30% of the tax.
11. more than 11 years but not more than 12 years.	23% of the tax.
12. more than 12 years but not more than 13 years.	16% of the tax.
13. more than 13 years but not more than 14 years.	9% of the tax.
14. more than 14 years.	8% of the tax.

Explanation.- For the purpose of this Schedule, the expression 'tax' means the tax leviable under the Tenth Schedule".



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PART IV

Acts of the Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The Following Act of the Gujarat Legislature having been assented to by the Governor on the 30th March, 2007 is hereby published for general information.

H. D. VYAS,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 4 OF 2007.

(First published, after having received the assent of the Governor in the "*Gujarat Government Gazette*", on the 30th March, 2007).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Fifty-eighth Year of the Republic of India as follows:-

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2007. Short title and commencement.
- (2) It shall come into force on the 1st April, 2007.

Amendment of
section 2 of
Bom. LXV of
1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as 'the principal Act'), in section 2,- Bom. LXV of
1958.

(1) for clause (1A), the following clause shall be substituted, namely :-

“(1A) “cost of vehicle” in relation to –

(a) a vehicle manufactured in India means the sale price of the vehicle as shown in the sale invoice of the vehicle issued either by the manufacturer or the dealer of the vehicle; and

(b) a vehicle imported into India means sum of value of vehicle as assessable under the Customs Act, 1962 and endorsed as such in the Bill of Entry under that Act including the amount of custom duty and any other duty, cess or charges paid or payable thereon;” 52 of 1962.

(2) for clause (2A), the following clause shall be substituted, namely :-

“(2A) “half year” means a period of six months of a year commencing from the 1st day of April and the 1st day of October;”;

(3) for clause (4), the following clause shall be substituted, namely :-

(4) “quarter” means a period of three months of a year commencing from the 1st day of April, 1st day of July, 1st day of October and the 1st day of January;”;

(4) for clause (9), the following clause shall be substituted, namely :-

“(9) “Year” means the financial year;”;

(5) in clause (10), the words “or the rules made thereunder” shall be added at the end.

3. In the principal Act, in section 3, in sub-section (1), -
- Amendment of
section 3 of
Bom. LXV of 1958.**
- (1) for the words "Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth and Eleventh Schedules", the words "Second and Third Schedules" shall be substituted;
- (2) in the first proviso, -
- (a) for the words "Fourth Schedule or Sixth Schedule or Eighth Schedule or Tenth Schedule", the words "Second Schedule or Third Schedule" shall be substituted;
- (b) for the words, letters and figures "not exceeding Rs. 250", the words, letters and figures "not exceeding Rs. 5000" shall be substituted.
4. In the principal Act, in section 4, -
- Amendment of
section 4 of
Bom. LXV of
1958.**
- (1) in sub-section (1AA), in the Table, -
- (a) in entry (a), -
- (i) in column 1, the words "or a motor vehicle of like description falling in Part II" shall be deleted;
- (ii) in column 2, the words "or the *lump sum* tax specified in the Third Schedule" shall be added at the end;
- (b) in entry (b), in column 2, the words "or in case of the ordinary designated omni buses licensed to carry not more than twelve passengers including maxi cab, *lump sum* tax specified in the Third Schedule" shall be added at the end;
- (2) in sub-section (1AB), in clause (a), the words "Third Schedule, Fourth Schedule, Fifth Schedule, Sixth Schedule, Seventh Schedule, Eighth Schedule, Ninth Schedule, Tenth Schedule or Eleventh Schedule", shall be deleted.

(3) after sub-section (1AB), following sub-section shall be inserted, namely :-

“(1ABB) Notwithstanding anything contained in this section,-

(i) where any motor vehicle is registered on or after the 1st April, 2007, the registered owner or the person having possession or control of such vehicle shall pay the tax at the rate of one-twelfth of the annual rate of tax per month for the entire period starting from the first day of the month in which the motor vehicle is registered till the end of that year;

(ii) where any motor vehicle is registered prior to the 1st April, 2007, the registered owner or the person having possession or control of such vehicle shall pay the tax at the rate of one-twelfth of the annual rate of tax per month for the entire period starting from the period from the next day upto which tax has already been paid till the end of the 31st March, 2008.”.

Amendment of section 7 of Bom. LXV of 1958. 5. In the principal Act, in section 7, in clause (b) for the words “Third Schedule” occurring at two places, the words “Second Schedule or the Third Schedule” shall be substituted.

Amendment of section 8A of Bom. LXV of 1958. 6. In the principal Act, in section 8A, in sub-section (1), for the words “at the rate of two per cent. for each month or part thereof”, the words “at such rate not exceeding eighteen per cent. per annum, as the State Government may, by notification in the *Official Gazette*, specify” shall be substituted.

Amendment of section 11 of Bom. LXV of 1958. 7. In the principal Act, in section 11, in sub-section (2), in clause (c), for the words “Twelfth Schedule”, the word “Fourth Schedule” shall be substituted.

Amendment of section 12B of Bom. LXV of 1958. 8. In the principal Act, in the section 12B, for the words, “an Inspector of Motor Vehicles”, the words “an Assistant Inspector of Motor Vehicles” shall be substituted.

9. In the principal Act, in section 14, to sub-section (1), the following proviso shall be added, namely :-
 "Provided that no appeal shall be entertained by an appellate authority unless such appeal is accompanied by a proof of payment of twenty-five per cent. of the amount of tax (excluding the amount of penalty and interest) in respect of which appeal has been preferred,".
- Amendment of section 14 of Bom. LXV of 1958.**
10. In the principal Act, in section 25, for the words "Thirteenth Schedule" the words "Fifth Schedule" shall be substituted.
- Amendment of section 25 of Bom. LXV of 1958.**
11. In the principal Act, in the First Schedule,-
- Amendment of First Schedule to Bom. LXV of 1958.**
- (1) (i) in column I, for the portion beginning with the words "Part - I Motor Vehicles" and ending with the words "Solar energy", the words "Types of Motor Vehicles" shall be substituted.
- (ii) in clause III,-
- (a) for item (d), the following item shall be substituted, namely:-
- "(d) Vehicles, the gross vehicle weight of which exceeds 3000 KG. Rs. 3000 plus Rs. 2000 for every 1000 KG. or part thereof in excess of 3000 KG.,";
- (b) for items (e), (f), and (g), the following item shall be substituted, namely :-
- "(e) Vehicles, the gross vehicle weight of which does not exceed 3000 KG. Rs. 6000;";
 brought in for use or kept for use in the State for a temporary period.
- (iii) in clause IV,-
- (a) in item (a), in column II, for the letters, words and figures, "Rs. 1100 plus Rs. 100", the letters, words and figures "Rs. 2000 plus Rs. 200" shall be substituted;
- (b) in item (b),-
- (a) in sub-item (i), in column II, for the letters and figures, "Rs. 400", the letters and figures "Rs. 600" shall be substituted.

- (b) in sub-item (ii), in column II, for the letters and figures, "Rs. 900", the letters and figures "Rs. 1300" shall be substituted.
 - (c) in sub-item (iii), in column II, for the letters and figures "Rs. 100", the letters and figures "Rs. 150" shall be substituted;
- (iv) in clause IVA, in column II, for the letters and figures "Rs. 500", the letters and figures "Rs. 5000" shall be substituted;
- (v) in clause IVAA, -
 - (a) in item (a), in column II, for the letters and figures "Rs. 13000", the letters and figures "Rs. 20000" shall be substituted;
 - (b) in item (b), in column II, for the letters and figures "Rs.18000", the letters and figures "Rs.30000" shall be substituted;
- (vi) in clause IVAAA, -
 - (a) in item (a),-
 - (i) in sub-item (i), in column I, the words "including maxi cabs" shall be added at the end, and in column II, for the letters and figures "Rs.1800", the letters and figures "Rs.3000" shall be substituted;
 - (ii) in sub-item (ii), in column II, for the letters and figures "Rs. 3800", the letters and figures "Rs.6000" shall be substituted;
 - (iii) in sub-item (iii), in column II, for the letters and figures "Rs. 6000", the letters and figures "Rs. 15000" shall be substituted;
 - (b) in item (b),-
 - (i) in sub-item (i), in column II, for the letters and figures "Rs. 6500", the letters and figures "Rs.15000" shall be substituted;

- (ii) in sub-item (ii), in column II, for the letters and figures "Rs. 9000", the letters and figures "Rs.15000" shall be substituted;
- (vii) clause V shall be deleted;
- (viii) in clause VI, -
 - (a) in sub-clause (i), -
 - (i) in item (d), in column I, for the figures and letters "2250 KG", the figures and letters "2000 KG." shall be substituted and in the column II, for the figures "1500", the figures "3000" shall be substituted;
 - (ii) in item (e), in column I, for the figures and letters "2250 KG.", the figures and letters "2000 KG." shall be substituted; and in the column II, for the letters, word and figures "Rs. 1500 plus Rs. 20", the letters, figures and words "Rs. 2000 plus Rs. 200" shall be substituted;
 - (iii) in item (f), -
 - (i) in sub-item (i), in column I, for the figures, letters and words "2250 KG. in weight unladen", the letters, figures and words "2000 KG. in weight" shall be substituted; and for column II, the following column shall be substituted, namely :-

"Rs. 3000 plus Rs. 1000 for every additional 1000 KG. or part thereof, in excess of 2000 KG.";
 - (ii) in sub-item (ii), for the figures and letters "2250 KG.", the figures and letters "2000 KG." shall be substituted; and the words "or any construction equipment vehicles or breakdown van used for towing disabled vehicles" shall be added at the end.

- (ix) after clause VIII, after Explanation IAA, the following explanation shall be inserted, namely :-

“Explanation IAAA.- For the purpose of clauses IVAA and IVAAA, where the sleeper designated omnibus consists of both the berths and the seats, the total number of passengers licenced to carry by such omnibus shall be taken into consideration for the purpose of calculating the rate of tax under this Schedule.”

- (2) Part II shall be deleted.

Substitution of
Second and
Third to Bom.
LXV of 1958,

12. In the principal Act, for the Second Schedule and the Third Schedule, the following Schedules shall be substituted, namely :-

“SECOND SCHEDULE

(See section 3 and sub-section (1AB) of section 4)

Part-I	Motor vehicles registered in the State of Gujarat on or after the 1 st April, 2007.	Maximum rate of lump sum Tax (Rs.)
I	Motor Vehicles (other than transport vehicles)-	
	(i) Motor Vehicles not exceeding 250 KG in weight, unladen adapted and used for invalids.	15 per cent. of cost of the vehicle.
	(ii) Motor Vehicles including a trailer to carry personal effects or a camping trailer for private use, attached to such motor vehicle owned by an individual, an educational institution, a local authority, a public trust, a social welfare institution or a University: Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	
	(iii) Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power) owned by an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University.	
	(iv) Tractors used solely for agricultural operations.	

- II** Motor vehicles plying for hire and used for the carriage of passengers.
- (i) Two wheelers vehicles licensed to carry not more than two passengers.
- (ii) Three wheelers vehicles ordinarily known as *auto rickshaw*, licensed to carry not more than six passengers.
- (iii) Four wheelers vehicles licensed to carry not more than six passengers.

- III** Motor vehicles (including tricycles) used for the carriage of goods or materials -

Motor vehicles (including tricycles) used for the carriage of goods or materials, the gross vehicle weight of which does not exceeds 3000 KG:

Provided that where a tax on motor vehicle is levied by any local authority, the maximum rate of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,-

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;

(ii) in any other case, be two-thirds of the rates so specified.

- (IV) Motor vehicles falling under clause I (except sub- clause (i)) and owned by a person other than an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University. Twice the rates specified in clause I.
- (V) Motor vehicles falling under clause I, or clause II and manufactured out of India and imported into India after the 31st March, 2007. Twice the rates specified in clause I or clause II or, as the case may be, clause IV.

Explanation I. – For the purposes of calculating the rate of *lump sum* tax under this Schedule, if the sale invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then, the cost of vehicle shall be calculated as follows, namely :-

- (1) (i) In case of model of such vehicle is being manufactured, the cost of vehicle certified by a local dealer or manufacturer of such vehicle;

- (ii) In case the manufacture of such model has ceased, the prevailing market price of such vehicle certified by the Taxation Authority.
- (2) If the cost of vehicle could not be calculated as per clause (1), the prevailing cost of similar vehicle determined by the Commissioner of Transport, closest in engine capacity and unladen weight of the vehicle in respect of which a tax is to be levied and collected.

Explanation II.- "educational institution" shall mean such educational institution as is recognized by the State Government by order, notified in the *Official Gazette*, in this behalf;

Explanation III.- "social welfare institution" shall mean any institution engaged in any activity conducive to the welfare of the general public and recognized by the State Government by order notified in the *Official Gazette*, for the purposes of this Schedule;

Explanation IV.- "public trust" shall mean a public trust registered under the Bombay Public Trusts Act, 1950 as in force in the State of Gujarat;

Bom. :
of 1950

Explanation V.- "local authority" shall mean any Municipal Corporation, Municipality, Cantonment Board or Panchayat constituted under any law for the time being in force in the State of Gujarat;

Explanation VI.- "University:" shall mean a University established by or under any law for the time being in force in the State of Gujarat.

Explanation VII.- If a motor vehicle is jointly owned by more persons than one, then notwithstanding anything contained in the proviso to sub-section (1) of section 41 of the Motor Vehicles Act, 1988, such motor vehicle shall, be deemed to be owned by a person other than an individual.

Part-II Motor Vehicles registered in any other State and brought in for use or kept for use in the State of Gujarat on or after the 1st April, 2007.

Motor Vehicles specified in Part I of this Schedule.

Maximum 100
per cent. of the
tax.

Explanation.- For the purposes of this Schedule, the expression 'tax' means the tax leviable under the Part I.

THIRD SCHEDULE**(See section 3 and sub-section (1AA) of section 4)**

Part-I	Motor vehicles registered in the State of Gujarat on or after the 1st April, 2007 which are transport vehicles.	Maximum rate of lump sum tax
I.	Ordinarily designated omnibuses licensed to carry not more than twelve passengers including maxi cab.	15 percent of the cost of vehicle.
II.	Motor vehicles used for the carriage of goods or material the gross vehicle weight of which exceeds 3000 KG, but does not exceed 7500 KG.	
III.	Motor vehicles used for the carriage of goods or material the gross vehicle weight of which exceeds 7500 KG, but does not exceed 12000 KG.	
IV.	Motor vehicles used for the carriage of goods or material the gross vehicle weight of which exceeds 12000 KG.	

Provided that where a tax on motor vehicle is levied by any local authority, the maximum rate of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,-

(i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;

(ii) in any other case, be two-thirds of the rates so specified.

Explanation I.- "local authority" shall mean any Municipal Corporation, Municipality, Cantonment Board or Panchayat constituted under any law for the time being in force in the State of Gujarat;

Explanation II.- For the purposes of calculating the rate of *lump sum* tax under this Schedule if the sale invoice of the vehicle, or as the case may be, the Bill of Entry is not produced for any reason, then, the cost of vehicle shall be calculated as follows, namely :-

- (1)
 - (i) In case of model of such vehicle is being manufactured, the cost of vehicle certified by a local dealer or manufacturer of such vehicle;
 - (ii) In case the manufacture of such model has ceased, the prevailing market price of such vehicle determined by the Taxation Authority.

- (2) If the cost of vehicle could not be calculated as per clause (1), the prevailing cost of similar vehicle determined by the Commissioner of Transport, closest in engine capacity and unladen weight of the vehicle respect of which a tax is to be levied and collected.

Explanation III.— For the purposes of calculating the rate of *lump sum* tax under this Schedule, in case of articulated vehicle and combination of tractor-trailer, the sale price is sum total of sale price of tractor and sale price of trailer or, as the case may be, semi trailer.

Part-II Transport Vehicles registered in the State of Gujarat and the registered owner or person having possession or control of such vehicle opts for the *lump sum* tax.

Motor Vehicles specified in Part I of this Schedule	100 per cent. of the tax.
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Part-III Transport vehicles registered in any other State and brought in for use or kept for use on or after the 1st April, 2007.

Motor vehicles specified in Part I of this Schedule	100 per cent. of the tax.
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Explanation.— For the purposes of this Schedule, the expression ‘tax’ means the tax leviable under the Part I.”

Deletion of certain Schedules. 13. In the principal Act, the FOURTH SCHEDULE, FIFTH SCHEDULE, SIXTH SCHEDULE, SEVENTH SCHEDULE, EIGHTH SCHEDULE, NINTH SCHEDULE, TENTH SCHEDULE and ELEVENTH SCHEDULE shall be deleted.

Renumbering of Twelfth and Thirteenth Schedules to Bom. LXV of 1958. 14. In the principal Act, the existing TWELFTH SCHEDULE shall be renumbered as FOURTH SCHEDULE and THIRTEENTH SCHEDULE shall be renumbered as FIFTH SCHEDULE.



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The Gujarat Government Gazette

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV

Acts of Gujarat Legislature and Ordinances promulgated and
Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2010 is hereby published for general information.

H. D. VYAS,
Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 5 OF 2010.

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette," on the 31st March, 2010).

AN ACT

further to amend the Bombay Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Sixty-first Year of the Republic of India as follows:-

1. (1) This Act may be called the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2010. Short title and commencement.

(2) It shall come into force on the 1st April, 2010.

Amendment of
section 3 of
Bom. LXV of
1958.

2. In the Bombay Motor Vehicles Tax Act, 1958 (hereinafter referred to as 'the principal Act'), in section 3, after sub-section (1), the following sub-section shall be inserted, namely:-

Bom.LXV of 1958.

“(1A) Notwithstanding anything contained in sub-section (1), a tax in *lump sum*, in respect of a motor vehicle for which *lump sum* tax has been paid and ownership of such motor vehicle is transferred on sale, shall be payable at such rates as may be specified by the State Government by notification in the *Official Gazette*, but not exceeding twenty-five per cent. of the *lump sum* tax paid.

Explanation.- For the purpose of this sub-section, a motor vehicle registered in other State and brought in the State for use permanently, *lump sum* tax shall be the tax which was payable at the time of registration of such motor vehicle in the State, as if it was a new vehicle.”.

Amendment of
section 4 of
Bom. LXV of
1958.

3. In the principal Act, in section 4,-

(1) in sub-section (1AA), in the Table, for the existing entry (b), the following entry shall be substituted, namely:-

	Description of vehicles	Manner of Payment
“(b)	Designated omnibuses specified in Clauses IVAA and IVAAA in Part I of the First Schedule.	(i) In case of designated omnibuses licensed to carry not more than twelve passengers including maxicab, annually or the <i>lump sum</i> tax specified in the Third Schedule; (ii) Designated omnibuses other than those specified in clause (i) above, annually or in monthly instalments of one-twelfth of the annual rate.”;

(2) in sub-section (1AB), after clause (b), the following clause shall be inserted, namely :-

“(c) The owner or a person in possession or control of a motor vehicle which falls under the First Schedule and is liable to pay tax under section 3 and has become liable to pay tax under the Second Schedule after the commencement of the Bombay Motor Vehicles Tax (Gujarat Amendment) Act, 2010, shall be liable to pay tax in *lump sum* at such rate as may be notified by the State Government by notification in the *Official Gazette*, but not exceeding the maximum rates specified in the Second Schedule.”.

Guj. 5 of 2010.

4. In the principal Act, in the First Schedule, in column 1, in Clause III,-
- Amendment of
First Schedule
to Bom. LXV of
1958.
- (i) in item (d), for the figures and letters "3000 KG", the figure and letters "7500 KG", shall be substituted;
- (ii) in item (e), for the figure and letters "3000 KG", the figure and letters "7500 KG" shall be substituted.
5. In the principal Act, in the Second Schedule, in Part I, in Clause III, in column 1, for the figure and letters "3000 KG", the figure and letters "7500 KG", shall be substituted.
- Amendment of
Second
Schedule to
Bom. LXV of
1958.
6. In the principal Act, in the Third Schedule, in Part I, Clause II shall be deleted.
- Amendment of
Third Schedule
to Bom. LXV
of 1958.
-

Extra No. 8



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PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 4th April, 2015 is hereby published for general information.

C. J. GOTHI,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 8 OF 2015.

(First published, after having received the assent of the Governor, in the "Gujarat Government Gazette", on the 7th April, 2015).

AN ACT

further to amend the Gujarat Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Sixty-sixth Year of the Republic of India as follows:-

1. This Act may be called the Gujarat Motor Vehicles Tax (Amendment) Act, 2015. **Short title.**

Bom. LXV of
1958.

2. In the Gujarat Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), to section 12B, the following provisos shall be inserted, namely :- **Amendment of section 12B of Bom. LXV of 1958.**

"Provided that if the tax due under this Act is not paid within a period of three months from the date on which such vehicle has been seized or detained, such vehicle shall be liable to be sold by auction by the taxation authority in the manner as may be prescribed :

Provided further that if the amount of tax due is not fully recovered even after the auction of such vehicle, then, it shall be competent for the taxation authority to seize or detain such other vehicle or vehicles owned or possessed or controlled by such person and sell such vehicle or vehicles by auction in the manner as may be prescribed.”.

Insertion of
new section 12
C in Bom.
LXV of 1958.

3. In the principal Act, after section 12B, the following section shall be inserted, namely :-

Tax to be first
charge on
property.

“12C. Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by the owner or a person in possession or control of a motor vehicle on account of tax, interest or penalty for which he is liable to pay to the Government, shall be a first charge on the property of such person or owner or proprietor.”.

Amendment of
section 17 of
Bom. LXV of
1958.

4. In the principal Act, in section 17,-

(i) for the words “one hundred rupees”, the words “five thousand rupees” shall be substituted;

(ii) for the words “two hundred rupees”, the words “ten thousand rupees” shall be substituted.

Substitution of
section 19 of
Bom. LXV of
1958.

5. In the principal Act, for section 19, the following section shall be substituted, namely :-

Offence and
punishment.

“19. Whoever contravenes the provisions of section 3 of this Act shall be punishable with imprisonment for a term which may extend to six months and with fine which shall be double the amount of the unpaid tax; and the amount of interest due.”.



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PART IV

Acts of Gujarat Legislature and Ordinances promulgated and Regulations made by the Governor.

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2017 is hereby published for general information.

K. M. LALA,

Secretary to the Government of Gujarat,
Legislative and Parliamentary Affairs Department.

GUJARAT ACT NO. 12 OF 2017.

(First published, after having received the assent of the Governor, in the "*Gujarat Government Gazette*", on the 31st March, 2017).

AN ACT

further to amend the Gujarat Motor Vehicles Tax Act, 1958.

It is hereby enacted in the Sixty-eighth Year of the Republic of India as follows:-

1. (1) This Act may be called the Gujarat Motor Vehicles Tax (Amendment) Act, 2017. Short title and commencement.
- (2) It shall come in to force on the 1st April, 2017.

Amendment
of section 4
of Bom.
LXV of 1958.

2. In the Gujarat Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 4,-

Bom. LXV of
1958.

(1) in sub-section (1), for clause (i), the following clause shall be substituted, namely:-

Serial No.	Description of Vehicles	Manner of payment
"(i) (a)	Vehicles used for hire or reward other than designated omnibus registered before the 1 st April, 2017.	Annually or quarterly, at the rates fixed by the State Government under section 3, or <i>lump sum</i> tax specified in the Third Schedule.
(b)	Private Service Vehicle registered before the 1 st April, 2017.	Annually or quarterly, at the rates fixed by the State Government under section 3, or <i>lump sum</i> tax specified in the Third Schedule.
(c)	Tractor used for other than agriculture purpose and Construction Equipment Vehicle having unladen weight of which exceeds 2000 KG but not more than 7500 KG.	Annually or quarterly, at the rates fixed by the State Government under section 3, or <i>lump sum</i> tax specified in the Third Schedule.
(d)	Vehicles other than those mentioned above.	Annual or quarterly.";

(2) in sub-section(1AA), for the existing table, the following table shall be substituted, namely:-

Serial No.	Description of Vehicles	Manner of payment
"(a)	The motor vehicles specified in Clause-III of the First Schedule	Annually or in the case of half yearly, at the rate

	and registered before the 1 st April, 2017.	equal to the one-half of the annual rate plus 10 per cent. thereof or <i>lump sum</i> tax specified in the Third Schedule.
(b)	In case of designated omnibuses licensed to carry not more than the twelve passengers, registered before the 1 st April, 2017.	Annually or the <i>lump sum</i> tax specified in the Third Schedule.”.

(3) in sub-section (1ABB), to clause (i), the following proviso shall be inserted, namely:-

“Provided that when the owner or a person in possession or control of a Motor Vehicle falling under the First Schedule brings his vehicle for the registration after fifteenth day of the month, he shall be liable to pay tax of an amount equal to one day tax of the one-twelfth of the annual rate of tax for each day of the remaining period of the month and the above clause shall be applicable from the succeeding month of that month in which the vehicle is brought in for the registration.”.

3. In the principal Act, in section 6, to sub-section (1), the following proviso shall be inserted, namely:-

“Provided that where the online payment system is available, the registered owner or person who is in possession or control of a motor vehicle used or kept for use in the State shall fill up self-declaration form which shall have the similar effect of declaration specified as above.”.

Amendment
of section 6
of Bom.
LXV of 1958.

4. In the principal Act, in section 19, for the words, “six months and with fine”, the words “six months or with fine or with both” shall be substituted.

Amendment
of section 19
of Bom.
LXV of 1958.

Amendment
of First
Schedule to
Bom. LXV of
1958.

5. In the principal Act, in the First Schedule, -

(1) in clause III, -

(i) in item (d), in column 2, after the figures and letters "7500 KG", the words and figures "registered before the 1st April, 2017" shall be added at the end;

(ii) after item (e), in column 2, the following new item shall be inserted, namely:-

“(ee)vehicles, the gross vehicles weight of which exceeds 7500 kg. brought in for use or kept for use in the State for a temporary period.”;
--

(2) in clause IV, in the heading, after the words "designated omnibuses", the words and figures "registered before the 1st April, 2017 or brought for use or kept for use in the State for a temporary period" shall be added at the end;

(3) in clause IV-A, in column 2, after the word "Vehicles", the words and figures "registered before the 1st April, 2017 or vehicles brought for use or kept for use in the State for a temporary period" shall be added at the end.

(4) in clause IV-AAA, -

(a) in item (a), in column 2, in sub-item (i), for the word "including maxi cabs", the words and figures "registered before the 1st April, 2017 or brought for use or kept for use in the State for a temporary period" shall be substituted;

(b) in item (b), in column 2, for sub-item (i), the following sub-item shall be substituted, namely:-

“(i)	Luxury or tourist designated omnibuses licensed to carry not more than twelve passengers.
(i-a)	Luxury or tourist designated omnibuses licensed to carry more than twelve but not more than twenty passengers.”;

- (5) in clause VI, in item (f), in column 2, for sub-items (i) and (ii), the following sub-items shall be substituted, namely:-

“(i) tractors whether or not fitted with any equipments such as rigs, cranes, compressors or projectors exceeding 2000 KG in weight but not exceeding 7500 KG in weight, unladen registered before the 1st April, 2017 or brought for use or kept for use in the State for a temporary period.

(ii)(a) any motor vehicles exceeding 2000 KG in weight but not exceeding 7500 KG in weight, unladen which are not intended to carry any passengers, goods or other load and which are fitted with any equipment such as rigs, cranes, compressors or projectors and are used for any special services or purposes or any construction equipment vehicles or breakdown van used for towing disabled vehicles registered before the 1st April, 2017 or brought before in for use in the State for temporarily period;

(b) any motor vehicles exceeding 7500 KG in weight unladen which are not intended to carry any passengers, goods or other load and which are fitted with any equipment such as rigs, cranes, compressors or projectors, and are used for any special services or purposes or any construction equipment vehicles or breakdown van used for towing disabled vehicles.”.

6. In the principal Act, in the Second Schedule, in Part-I,-

- (1) in column 2, for the figures, letters and words “1st April, 2007”, the figures, letters and words “1st April, 2017” shall be substituted.
- (2) in Clause I, in column 2, after sub-clause (iv), the following sub-clause shall be inserted namely;-

“(v) Tractor used for other than agricultural purposes and whether or not fitted with any equipments such as rigs, cranes, compressor or projectors or any motor vehicles

Amendment of
Second
Schedule to
Bom. LXV of
1958.

which are not intended to carry any passenger, goods or other load, and which are fitted with any equipments such as rigs, cranes, compressor, or projectors and uses for any special services or purposes or any construction equipment weight vehicles having unladen weight of which does not exceeds 7500 KG.”;

(3) in Clause II, in column 2, after sub-clause(iii),the following sub-clauses shall be added, namely:-

“(iv) Designated omnibus licensed to carry not more than twelve passenger.

(v) Motor Vehicles other than designated omnibuses.”;

(4) after Clause II, the following clause shall be inserted, namely:-

“II A. Private Service Vehicles.”;

(5) in Clause III, in column 2, the words, figures and letters “ the gross vehicle weight of which does not exceeds 7500 KG”shall be deleted;

(6) after Explanation VII, the following Explanation shall be added, namely:-

“*Explanation VIII.-* For the purpose of calculating the *lump sum* tax under this Schedule, in case of articulated vehicles and combination of tractor-trailer, the sale price shall be the sum total of sale price of tractor and sale price of trailer or, as the case may be, the semi-trailer.”.

Amendment of
Third Schedule
to Bom. LXVof
1958.

7. In the principal Act, in the Third Schedule, in Part-I, -

(1) in column 2, for the words, letters and figures “Motor Vehicles registered in the State of Gujarat on or after the 1st April, 2007, which are transport vehicles”, the words, letters and figures “Motor Vehicles registered before 1st April, 2017” shall be substituted;

(2) for Clause I, the following Clause shall be substituted, namely:-

“I. Designated omnibuses licensed to carry not more than twelve passengers.”;

(3) after Clause I, the following Clauses shall be inserted, namely:-

“**IA.** Motor Vehicles including tricycles plying for hire or reward and used for the carriage of passengers other than designated omni buses.

IB. Private Service Vehicles.”;

(4) for Clause III, the following clause shall be substituted,namely:-

“**III.** Motor Vehicles used for carriage of goods or material, the gross vehicle weight of which exceeds 7500 KG.”;

(5) Clause IV shall be deleted;

(6) after Clause IV as so deleted, the following Clause shall be added,namely:-

“**V.** tractor whether or not fitted with any equipments such as rigs, cranes, compressors or projectors or any Motor Vehicles which are not intended to carry any passenger, goods or other load, and which are fitted with any equipment such as rigs, cranes, compressors or projectors, and are used for any special services or proposes or any construction equipment vehicles having unladen weight more than 2000 KG but not more than 7500 kg.”.
