



The Punjab Motor Vehicles Taxation Act, 1924

Act 4 of 1924

Keyword(s):

Licensing Officer, Motor-Vehicle, Tax, Token

Amendments appended: 34 of 2006, 26 of 2014, 11 of 2021

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1924 : Pb. Act 4.] MOTOR-VEHICLES TAXATION

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THE PUNJAB MOTOR VEHICLES TAXATION ACT, 1924

PUNJAB ACT 4 OF 1924

[Received the assent of the Governor of the Punjab on the 25th November, 1924, and that of the Governor-General on the 25th January, 1925, and was first published in the Punjab Gazette of the 30th January, 1925.]

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
1924	4	The Punjab Motor Vehicles Taxation Act, 1924	Amended by Punjab Act 10 of 1925 ^a Amended by the Government of India (Adaptation of Indian Laws) Order, 1937 Amended by the Punjab Act 2 of 1940 ^b Amended by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 1948 (G.G. O. 40) Amended by the Adaptation of Laws Order, 1950 Amended by the Adaptation of Laws (Third Amendment) Order, 1951 Amended by Punjab Act 14 of 1954 ^c

¹For Statement of Objects and Reasons see *Punjab Gazette*, 1924, Part I, Pages 64-65 for Select Committee's Report, see *Punjab Gazette*, Extraordinary 1924, pages 13-20, : for Proceedings in Council see *Punjab Legislative Council Debates*, Vol. VI, pages 372-79, and 574 and Vol. VII, pages 309-16 and 332-39.

²See *Punjab Gazette*, 1925, Part I, Pages 60-65.

³For Statement of Objects and Reasons see *Punjab Gazette*, 1925, Extraordinary, page 72, and for Proceedings in Council see *Punjab Legislative Council Debates*, Volume VIII-B, pages 1298-99.

⁴For Statement of Objects and Reasons, see *Punjab Gazette*, 1940, Extraordinary Page 200 : and for proceedings in the Assembly see *Punjab Legislative Assembly Debates* Vol. XI, p. 557, and Volume XI-A pages 270-93, and 364-89.

⁵For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1954, page 278.

1	2	3	4
Year	No.	Short title	Whether repealed or otherwise affected by legislation
1924	.. 4	The Punjab Motor Vehicles Taxation Act, 1924	<p>Extended to Pepsu Territory by Punjab Act 5 of 1957¹</p> <p>Amended by Punjab Act 30 of 1961²</p> <p>Amended by Punjab Act 5 of 1963³</p> <p>Amended by Punjab Act 32 of 1963⁴</p> <p>Amended by Punjab Act 25 of 1964⁵</p> <p>Amended by Punjab Act 25 of 1965⁶</p> <p>Amended by Punjab Act 4 of 1971⁷</p>

¹For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1957, page 339.

²For Statement of Object and Reasons, see *Punjab Government Gazette* (Extraordinary), 1961, page 1311-12.

³For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1963, page 199.

⁴For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1963, page 1164.

⁵For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1964, pages 935-37.

⁶For Statement of Objects and Reasons, see *Punjab Government Gazette* (Extraordinary), 1965, page 1130.

⁷For Statement of Objects and Reasons, see *Punjab Government Gazette*, (Extraordinary), 1971, page 70.

SCHEDULE
PUNJAB ACT 4 OF 1924.

An Act to impose a tax on motor-vehicles in ¹Punjab].

Whereas it is expedient to impose a tax on motor-vehicles in [Punjab] and whereas the previous sanction of the Governor-General under sub-section (3) of section 80-A of the Government of India Act has been obtained; It is hereby enacted as follows :—

1. (1) This Act may be called the Punjab Motor-Vehicles Taxation Act, 1924. Short title, extent and commencement.

(2) It extends to ²Punjab.

(3) It shall come in force on the 1st day of April, 1925.

2. In this Act unless there is anything repugnant in the subject or context — Definitions.

(a) "licensing officer" means ¹[a person] appointed by the ²[State] Government to perform the duties and exercise the powers imposed or conferred upon a licensing officer under this Act ;

(b) "motor-vehicle" includes a vehicle, carriage or other means of conveyance propelled, or which may be propelled, on a road by electrical or mechanical power either entirely or partially ;

(c) "prescribed" means prescribed by rules made under this Act ;

(d) "tax" means the tax imposed under this Act;

³[(e) 'token' means a ticket to be displayed on a motor vehicle as an indication that the tax leviable thereon has been duly paid or that no tax is payable.]

3. (1) A tax shall be leviable on every motor-vehicle in equal instalments for quarterly periods commencing on the first day of April, the first day of July, the first day of October and the first day of January, at ⁴[such rates not exceeding ⁵[rupees ten thousand] per vehicle for a period of one year, as the State Government may by notification direct] : Imposition of tax.

¹Substituted for the words "East Punjab" which had been inserted for the words "the Punjab" by the Indian Independence (Adaptation of Bengal and Punjab Acts) Order, 19-8, by the Adaptation of Laws (Third Amendment) Order, 1951.

²Substituted by Adaptation of Laws Order, 1950, for "East Punjab".

³Substituted for the words "an officer" by Punjab Act 30 of 1961, section 2.

⁴Substituted for the words "Provincial" by the Adaptation of Laws Order, 1950.

⁵Inserted by Punjab Act 2 of 1940, section 2.

⁶Substituted for the words "the rate specified in the Schedule to this Act" by Punjab Act 14 of 1954.

⁷Substituted for the words "rupees two thousand and two hundred", rupees "two thousand seven hundred, and fifty" and for "rupees four thousand and two hundred" by Punjab Acts 32 of 1963, 25 of 1965 and 4 of 1971.

Provided that any broken period in such quarterly periods shall, for the purpose of levying the tax, be considered as a full period.

(2) The tax shall be paid upon a license to be taken out and paid for under the provisions of this Act by the person who keeps the motor-vehicle for use.

Obligation of persons keeping motor-vehicles to make declaration and to pay tax.

4. (1) Every person who keeps a motor-vehicle for use shall fill up and sign a declaration in the prescribed form, stating the prescribed particulars, and shall deliver the declaration as filled up and signed by him to the licensing officer before the 30th day of April, 1925, or if such person commences to keep the motor-vehicle for use after the 10th day of April, 1925, then before the expiration of 21 days from the day of his commencing to keep the motor-vehicle for use.

(2) The tax to which he appears by such declaration to be liable shall be paid by the person keeping the motor vehicle, if for the first quarterly period before the 30th day of April, if for the second quarterly period before the 31st day of July, if for the third quarterly period before the 31st day of October, and if for the fourth quarterly period before the 31st day of January :

Provided that if such person commences to keep the motor-vehicle for use, after the 10th day of April, 1925, he shall pay the first instalment due before the expiration of 21 days from the day of his commencing to keep the motor-vehicle for use.

(3) Every person who owns any motor-vehicle which is let for hire, shall, for the purposes of this Act, be deemed to be the person who keeps the motor-vehicles for use.

Obligation to make additional declaration and to pay further tax.

5. Whenever any person, who has delivered a declaration under the preceding section becomes liable to an additional tax by reason of his keeping a greater number of motor-vehicles for use than he has stated in the declaration or by reason of any change in the character of any motor-vehicle kept by him for use, he shall fill up and sign an additional declaration specifying with reference to such liability the particulars required by the preceding section.

Such person shall deliver the additional declaration so filled up and signed and pay such additional tax as by the last mentioned declaration appears to be payable by him to the licensing officer before the expiration of 21 days from the day of his becoming so liable as aforesaid :

Provided that when payment is made of additional tax by reason of any change in the character of any motor-vehicle, an allowance shall be made for the tax already paid.

6. The licensing officer may direct a special notice to be served upon any person requiring such person to fill up, sign and deliver to the officer named in such notice, a form of declaration, to be left with such notice, stating whether such person is or is not liable to the payment of any tax and to pay the tax to which he appears by such declaration to be liable to the person named therein before the expiration of 14 days from the date of the service of such special notice.

Service of special notice to make declaration and to pay tax.

7. Every licensing officer shall grant and deliver to every person who pays to him the first instalment of tax due, a license in which shall be specified the particulars of the tax paid, with any other particulars that may be prescribed. The license shall be dated on the day of granting the same and shall expire on the 31st day of March, next following.

Grant of license.

[7A. Notwithstanding anything contained in this Act or the rules made thereunder,—

Registration certificate under Punjab Act 16 of 1952 to be condition precedent for grant of licence or token under this Act.

- (a) no licence under section 7 in respect of a motor vehicle, as defined in clause (i) of section 2 of the Punjab Passengers and Goods Taxation Act, 1952, shall be granted by the licensing officer to any person to whom a registration certificate in respect of such motor vehicle under that Act has not been granted, and if the registration certificate under that Act is cancelled or suspended, the licence under this Act shall be deemed to be cancelled or suspended, as the case may be ; and
- (b) no token for the payment of tax for any quarterly period under this Act shall be issued to any person in respect of a motor vehicle as referred to in clause (a) unless the authority issuing the token is satisfied that such person has paid the tax under that Act in respect of such motor vehicle for such quarterly period.]

Penalty for omission to comply with the provisions of section 4.

8. (1) If a person (a) fails to deliver a declaration in accordance with the provisions of this Act, or (b) delivers a declaration wherein the particulars prescribed to be therein set forth are not fully and truly stated, the licensing officer may, after making such enquiry as he deems fit and after hearing the person if he desires to be heard, impose on such person any tax or additional tax for such quarterly period or periods as the licensing officer may find that such person is liable to pay under the provisions of the Act and may also impose a penalty which may extend to twice the amount of the tax to which he is found liable.

(2) The tax or additional tax imposed shall be payable before the expiry of fourteen days from the date of the licensing officer's order.

Penalty for keeping a motor-vehicle without a license or failure to pay tax.

9. Whoever—

(a) keeps a motor-vehicle for use without having a proper license, or

(b) neglects or refuses to pay any amount of tax to which he is liable within one month from the expiration of the period fixed for such payment,

shall be liable to pay, in addition to any arrear of tax that may be due from him, a penalty which may extend to twice the amount of the tax to which he is liable.

Recovery of tax or additional tax imposed under section 8 or section 9.

10. Any tax or additional tax imposed under the provisions of section 8 or section 9 may be recovered in the manner provided in section 11 for the recovery of an arrear of tax.

Recovery of an arrear of tax.

11. When a person neglects or refuses to pay an instalment of tax within one month from the expiration of period fixed for such payment, the licensing officer may forward to the Collector a certificate under his signature specifying the amount of the arrears due from the person, and the Collector on receipt of such certificate shall proceed to recover from such person the amount specified therein as if it were an arrear of land revenue.

Appeals.

12. Any person aggrieved by an order relating to the assessment, imposition or recovery of the tax or penalty may, within a period of thirty days from the date of such

order, appeal from such order to the Collector, or if the Collector is the Officer who passed such order then to the Commissioner. The appellate order of the Collector or Commissioner (as the case may be) shall be final and conclusive.

13. (1) The ¹[State] Government may by rule or order exempt a person or class of persons from liability to pay the whole or part of the tax in respect of any motor-vehicle or class of motor-vehicles, and may in like manner exclude any motor-vehicle or class of motor-vehicles from the operation of this Act. Exemption and deductions.

(2) Whoever becomes liable to pay a quarterly instalment of tax, but proves to the satisfaction of the licensing officer that he has not used or permitted the use of the motor-vehicle throughout the quarterly period preceding shall be entitled to receive an order in writing from the licensing officer exempting him from liability to pay such first mentioned quarterly instalment, and the licensing officer shall make an endorsement to that effect upon the license.

(3) Whoever becomes liable to pay a quarterly instalment of tax in respect of motor-vehicle, but proves to the satisfaction of the licensing officer that he has paid a ²[tax imposed by a municipality or cantonment authority] in respect of the same motor-vehicle, and for the whole or part of the quarter for which the instalment of tax is due, then half the amount of the municipal tax paid for the said period shall be deducted from the quarterly instalment of tax, and the licensing officer shall make an endorsement to that effect upon the license.

(4) A person who keep more than ten motor-vehicles for use solely in the course of trade and industry shall be entitled to a deduction of ten per cent. on the aggregate amount of tax to which he is liable.

Explanation.—The expression “trade and industry” includes transport for hire.

(5) Nothing in this Act shall apply to a motor-vehicle used solely for the purpose of agriculture.

¹Substituted for the word “Provincial” by the Adaptation of Laws Order, 1950.

²Substituted for the words “municipal tax” by the Punjab Motor-Vehicles Taxation (Amendment) Act, 1925 (Punjab Act 10 of 1925), section 2.

Bar to jurisdiction of civil and criminal courts in matters of taxation.

14. The liability of a person to pay the tax or penalty shall not be determined or questioned in any other manner or by any other authority than is provided in this Act or in rules made thereunder, and no prosecution, suit or other proceeding shall lie against any Government officer for anything in good faith done or intended to be done under this Act.

Power of State Government to make rules.

15. (1) The ¹[State] Government may after previous publication make ²rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, the ¹[State] Government may make rules for all or any of the following purposes, namely :—

- (a) to prescribe the form of any declaration, license, certificate or special notice and the particulars to be stated therein,
- (b) to prescribe the officers by whom any duties are to be performed and the area in which they shall exercise their authority,
- (c) to provide for the total or partial exemption for a limited period from liability to taxation in respect of any motor-vehicle brought into ³Punjab by persons making only a temporary stay in ³Punjab,
- (d) to regulate the method of assessing and recovering the tax,
- (e) to regulate the manner in which special notices may be served,
- (f) to regulate the extent to which licenses may be transferred,

¹Substituted for the word "Provincial" by the Adaptation of Laws Order, 1950.

²For rules see notification No. 7083, dated 10th March, 1925, *Punjab Gazette*, 1925, Part I, page 177 : No. 8576, dated 10th March, 1926, *Punjab Gazette*, 1926, Part I, page 254, and No. 18617, dated 14th June, 1926, *Punjab Gazette*, 1926, Part I, page 583.

³Substituted for "East Punjab"—which had been substituted for "the Punjab" by G. G. O., 40 of 1948—by Adaptation of Laws Order, 1950.

(g) to regulate the manner in which exemptions or refunds may be claimed and granted,

(h) to regulate the manner in which appeals may be instituted and heard,

¹[(i) to require that no motor-vehicle shall be used in the ²[State] unless a token is displayed thereon indicating that the tax has been duly paid or that the owner of the vehicle is entitled to exemption,

(j) to prescribe the form of tokens and the manner in which they shall be displayed,

(k) to provide for the issue of token and its duplicate.]

³16. (1) In making any rule under the preceding section the ⁴[State] Government may direct that any person contravening the rule shall be punishable with fine which may extend to twenty rupees and in the event of any subsequent conviction for the same offence, with a fine which may extend to a hundred rupees.

(2) No court inferior to that of a ⁵[Judicial Magistrate] of the second class, shall try any offence punishable under this Act.]

SCHEDULE

⁶[* * * * *]

¹Inserted by Punjab Act 2 of 1940, section 3.

²Substituted by Adaptation of Laws Order, 1950, for "Province".

³Added by Punjab Act 2 of 1940, section 4.

⁴Substituted by Adaptation of Laws, Order, 1950, for "Provincial".

⁵Substituted for the word "Magistrate" by Punjab Act 25 of 1964.

⁶Omitted by Punjab Act 14 of 1954.

THE PUNJAB MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 2006
(Punjab Act No. 34 of 2006)

[Received the assent of the Governor of Punjab on the 30th October, 2006, and was first published for general information in the Punjab Government Gazette (Extraordinary), Legislative Supplement, dated the 6th November, 2006]

AN
ACT

further to amend the Punjab Motor Vehicles Taxation Act, 1924.

BE it enacted by the Legislature of the State of Punjab in the Fifty-seventh Year of the Republic of India as follows :—

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

Short title and commencement.

(2) It shall come into force at once.

2. In the Punjab Motor Vehicles Taxation Act, 1924, in section 3-F, after sub-section (2), the following sub-section shall be inserted, namely :—

Amendment of section 3-F of Punjab Act 4 of 1924.

“(2-a) Notwithstanding anything contained in sub-section (2), in the case of a mini bus, the rate of special road tax may be specified by the Government on lump sum basis or on the basis of distance actually covered by that bus or with both on such criteria as may be determined by the Government :

Provided that while charging special road tax on the basis of distance, actually covered by a mini bus, the rate of special road tax shall be such, as is specified in the case of ordinary buses under serial No. 1. captioned as “Stage Carriages” of Schedule ‘A’ of this Act.”.

8829 LR(P)—Govt. Press, U.T., Chd.

For Statement of Objects and Reasons, see Punjab Government Gazette (Extraordinary), dated the 11th September, 2006, pages 1749.

THE PUNJAB MOTOR VEHICLES TAXATION
(AMENDMENT) ACT, 2006

(Punjab Act No. 34 of 2006)

[Received the assent of the Governor of Punjab on the 30th October, 2006, and was first published for general information in the Punjab Government Gazette (Extraordinary), Legislative Supplement, dated the 6th November, 2006]

AN
ACT

further to amend the Punjab Motor Vehicles Taxation Act, 1924.

BE it enacted by the Legislature of the State of Punjab in the Fifty-seventh Year of the Republic of India as follows :—

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

(2) It shall come into force at once.

2. In the Punjab Motor Vehicles Taxation Act, 1924, in section 3-F, after sub-section (2), the following sub-section shall be inserted, namely :— Amendment of section 3-F of Punjab Act 4 of 1924.

“(2-a) Notwithstanding anything contained in sub-section (2), in the case of a mini bus, the rate of special road tax may be specified by the Government on lump sum basis or on the basis of distance actually covered by that bus or with both on such criteria as may be determined by the Government :

Provided that while charging special road tax on the basis of distance, actually covered by a mini bus, the rate of special road tax shall be such, as is specified in the case of ordinary buses under serial No. 1, captioned as “Stage Carriages” of Schedule ‘A’ of this Act.”.

8829 LR(P)—Govt. Press, U.T., Chd.

For Statement of Objects and Reasons, see *Punjab Government Gazette (Extraordinary)*, dated the 11th September, 2006, pages 1749.

PART I

DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB

NOTIFICATION

The 19th September, 2014

No.27-Leg./2014.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 1st Day of September, 2014, is hereby published for general information:-

THE PUNJAB MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 2014

(Punjab Act No. 26 of 2014)

AN

ACT

further to amend the Punjab Motor Vehicles Taxation Act, 1924.

BE it enacted by the Legislature of the State of Punjab in the Sixty-fifth Year of the Republic of India, as follows:-

1. (1) This Act may be called the Punjab Motor Vehicles Taxation (Amendment) Act, 2014. Short title and commencement.
- (2) It shall come into force at once.
2. In the Punjab Motor Vehicles Taxation Act, 1924, in section 3, in sub-section (8), for the letters, figures, bracket and words "Rs.1500 (Rupees one thousand and five hundred only)" wherever occurring, the words, figures and bracket "rupees 2500 (rupees two thousand and five hundred only)" shall be substituted. Amendment of section 3 of Punjab Act 4 of 1924.

H.P.S. MAHAL,

Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.

PART I
GOVERNMENT OF PUNJAB
DEPARTMENT OF LEGAL AND LEGISLATIVE AFFAIRS, PUNJAB
NOTIFICATION

The 1st April, 2021

No. 11-Leg./2021.- The following Act of the Legislature of the State of Punjab received the assent of the Governor of Punjab on the 27th day of March, 2021, is hereby published for general information:-

**THE PUNJAB MOTOR VEHICLES TAXATION (AMENDMENT)
ACT, 2021**

(Punjab Act No. 11 of 2021)

AN

ACT

further to amend the Punjab Motor Vehicles Taxation Act, 1924.

BE it enacted by the Legislature of the State of Punjab in the Seventy-second Year of the Republic of India as follows: -

1. (1) This Act may be called the Punjab Motor Vehicles Taxation (Amendment) Act, 2021. Short title and commencement.
- (2) It shall come into force on and with effect from the date of its publication in the Official Gazette.
2. In the Punjab Motor Vehicles Taxation Act, 1924 (hereinafter referred to as the principal Act), for section 3, the following section shall be substituted, namely:- Substitution of section 3 of Punjab Act 4 of 1924.
- " 3. (1) (a) Subject to the provisions of this Act, a tax shall be levied and Imposition collected on all motor vehicles used or kept for use in the State of of Tax. Punjab, at such rates, in such a manner as may be specified by the Government, by notification, from time to time:

Provided that where an owner of a motor car or a motor cycle in respect of which, a tax has been paid in lump sum, ceases to be the resident of the State of Punjab and takes alongwith him, such motor car or motor cycle, or if the ownership of the motor car or motor cycle is transferred to a person having residence outside the State of Punjab, then, refund of the lump sum tax so paid, shall be allowed at such rates, as may be determined by the Government, from time to time.

(b) In case a transport vehicle is registered in a State other than the State of Punjab, such a vehicle shall become liable for paying tax, the moment it enters within the State of Punjab at such rates, as may be determined by the Government, from time to time.

(2) At the time of issuance of new stage carriage permit of buses, one time tax per kilometer shall be leviable at such rates, as may be specified

by the Government, by notification, from time to time:

Provided that if a big bus holder is allowed to ply on extended route with the increased mileage, then, in that case, the amount of one time tax per kilometer referred above shall be leviable additionally for the extended route.

(3) The notifications issued under sub-sections (1) and (2) shall specify the type of motor vehicles, the periods and the manner, in which, the tax shall be levied:

Provided that the rates of tax shall not exceed the maximum limit as has been specified in the Schedule.

(4) The owner or driver of the transport vehicle shall be liable to pay tax under clause (b) of sub-section (1) at the Tax Collection Centre established under the control of an officer of the Department of Transport or any agency, firm or company, which is entrusted to collect tax on behalf of the Government through auction, subject to such terms and conditions as may be specified in the Agreement to be executed between the Government and such agency, firm or company, as the case may be."

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

Substitution of
Schedule of
Punjab Act 4
of 1924.

**"SCHEDULE
(See section 3)**

Serial Number	Category of Motor Vehicles	Maximum rate of tax
1.	Non-Transport Vehicles	
	New Registration	
(i)	Motor Cycle, Motor Car and Adapted Carriage	Twenty per cent of the value of the motor cycle, motor car or Adapted Carriage (in lump sum)
(ii)	Excavator, Loader, Backhoe, Compactor Roller, Road Roller, Dumper, Motor Grader, Mobile Crane, Dozer, Fork Lift Truck, Self-Loading Concrete Mixer or any other construction	

equipment vehicle, Camper Van or Trailer for private use, Vehicles or Trailers fitted with equipments like rig, generator, compressor etc., Crane Mounted Vehicle, Tow Truck, Brake-down Van, Recovery Vehicles, Tower Wagon and Tree Trimming Vehicles or any other non-transport vehicles not covered under any category-

- | | | |
|-----|--|--|
| (a) | purchased as chassis | Fifty per cent of the cost of chassis, subject to the maximum of rupees ten lakh (in lump sum) |
| (b) | purchased with complete body | Forty per cent of the cost of complete body, subject to the maximum of rupees ten lakh (in lump sum) |
| | Re-registration or Re-assignment | Rate of tax in lump sum |
| (i) | In case of re-registration or re-assignment of motor cycle or motor car- | |
| (a) | less than three years | Ninty-five per cent of the tax of new motor cycle or motor car |
| (b) | three years or more but less than six years | Seventy-five per cent of the tax of new motor cycle or motor car |

	(c)	six years or more but less than nine years	Fifty-five per cent of the tax of new motor cycle or motor car
	(d)	nine years or more	Thirty-five per cent of the tax of new motor cycle or motor car
	(ii)	Vehicles disposed of by various Government Departments or Government Agencies on which lump sum tax have not been paid earlier	The Motor Vehicle Tax shall be arrived at by reducing the amount of tax at the rate of five per cent per financial year or part thereof upto ten years from the date of registration, but amount of lump sum tax shall not exceed rupees seventy-five thousand after the period of ten years.
2.	(i)	Transport Vehicles Contract Carriage including Tourists or All India Tourists Permit Vehicles (Motor Cab or Maxi Cab or Tourist Buses etc.)	
	(a)	Auto Rickshaws (Three Wheeler) having capacity upto 6+1 seats	Rupees ten thousand per seat per annum or twenty per cent of the value of Auto rickshaw or both
	(b)	Motor Vehicles having capacity upto 6+1 seats	Rupees ten thousand per seat per annum or twenty per cent of the value of vehicle or both
	(c)	Motor vehicles having capacity more than 6+1 seats and upto 12+1 seats	Rupees fifteen thousand per seat per annum or twenty per cent of the value of vehicle or both

(d)	Motor Vehicles having capacity more than 12+1 seats	Rupees twenty thousand per seat per annum or twenty percent of the value of vehicle or both
(ii)	Private Service Vehicles	
	(a) Vehicles used for trade and business	Rupees four lakh fifty thousand per annum or twenty per cent of the value of vehicle or both
	(b) Vehicles used by Educational Institutions-	
	I. for school vehicles	Rupees three lakh per annum or twenty per cent of the value of vehicle or both
	II. for college vehicles and other institutional vehicles	Rupees four lakh per annum or twenty per cent of the value of vehicle or both
(iii)	Stage Carriage	Maximum rate of tax per kilometer, each Vehicle, for a day
(1)	Big Buses-	
	(a) Ordinary Buses	Rupees twenty or twenty per cent of the value of the vehicles at the time of new registration or both
	(b) Ordinary HVAC Buses (3x2 seats)	Rupees twenty or twenty per cent of the value of the vehicles at time of new registration or both
	(c) Integral Coach (2x2 seats) Buses	Rupees twenty or twenty per cent of the value of the vehicles at time of new registration or both

(d)	Super Integral Coach Buses	Rupees twenty or twenty per cent of the value of the vehicles at time of new registration or both
(2)	Buses having capacity upto thirty-five seats	Rupees one lakh fifty thousand per annum or twenty per cent of the value of vehicles at time of new registration or both
(iv)	Goods Carriage Vehicles	Rupees one lakh fifty thousand per annum or twenty per cent value of the vehicle at time of new registration or both in all catagories of goods carriage vehicles
(v)	Tractor with trolley used for commercial purpose within the radius of twenty-five kilometer from the place of permit holder's residence	Rupees twenty thousand per annum or twenty per cent of the value of the vehicle at time of new registration or both
(vi)	Omni Bus registered in the State of Punjab	Rupees ten thousand per seat per annum or twenty per cent of the value of the vehicle at the time of new registration or both
(vii)	Other Transport Vehicles like Dumper, Loader, Camper Van or Trolleys, Tippers, Cash van, Mobile Canteen, Haul Pack, Mobile Workshops, Ambulance, Animal Ambulance, Fire Tenders,	

	Snored Ladders, Auxiliary Trolleys and Fire Fighting Vehicles, Hearses, Mail Carrier, Mobile Clinic or X- ray vans or Library Vans-	
(a)	purchased as Chassis	Fifty per cent of the cost of chassis, subject to the maximum of rupees ten lakh (in lump sum) or both
(b)	purchased with complete body	Forty per cent of the cost of complete body, subject to the maximum of rupees ten lakh (in lump sum) or both

3.	Green or Environment or Any other tax	
(i)	Non-Transport Vehicles	Rupees fifty thousand at the time of renewal of Registration Certificate
(ii)	Transport Vehicles	Rupees fifty thousand after eight years per annum

4.	(i) Electric Vehicle (Passenger)	
(a)	E-rickshaw having capacity upto 6+1 seats	Rupees ten thousand per seat per annum or twenty per cent of the value of E-rickshaw or both
(b)	Motor vehicle having capacity upto 6+1 seats	Rupees twenty thousand per seat per annum or twenty per cent of the value of vehicle or both

(c)	Motor vehicle having capacity more than 6+1 seats and upto 12+1 seats	Rupees forty thousand per seat per annum or twenty per cent of the value of vehicle or both
(d)	Motor vehicle having capacity more than 12+1 seats	Rupees fifty thousand per seat per annum or twenty per cent of the value of vehicle or both
(ii)	E-Cart	Rupees one lakh fifty thousand per annum or twenty per cent of the value of vehicle or both
(iii)	Electric Vehicle (Goods)	Rupees one lakh fifty thousand per annum or twenty per cent of the value of vehicle or both

5. Tax on Vehicles under the possession of Manufacturer or Dealer-

(a)	Two Wheeler or Vehicle	Rupees ten thousand per annum for every one hundred vehicles or part thereof
(b)	Three or Four Wheeler or Vehicle	Rupees twenty thousand per annum for every fifty vehicles or part thereof

6. Vehicles plied on contract carriage permits or on All India Tourist Permits or on any other similar permits registered in any State other than the State of Punjab, when entering in Punjab-

Maximum rate of Tax per day (twenty-four hours)

(i)	Motor Cabs	Rupees three thousand
(ii)	Maxi Cabs	Rupees six thousand
(iii)	Omni Buses	Rupees six thousand
(iv)	Ordinary Buses	Rupees twenty thousand
(v)	Deluxe Buses	Rupees thirty thousand
(vi)	Air-conditioned Buses	Rupees forty thousand
7.	Vehicles of other States, when entering and plying in Punjab-	
(i)	Stage Carriage	Rupees twenty per kilometer per day or twenty per cent of the value of vehicle or both
(ii)	Private Service Vehicles (Trade and Business Vehicles)	Rupees four lakh fifty thousand per annum or twenty per cent of the value of vehicle or both
(iii)	Educational Institution Vehicles	Rupees four lakh per annum or twenty per cent of the value of vehicle or both
(iv)	Goods Carriage other than those holding national permit of other States.	Rupees one lakh fifty thousand per annum or twenty per cent of the value of vehicle or both
(v)	Special purpose vehicles (Transport)	Rupees ten thousand per day or twenty per cent of the value of vehicle or both
8.	Tax on temporarily registered vehicles or chassis passing through the Punjab-	Rate of Tax per vehicle
(i)	Motor Car, Tractor, Omni Bus having capacity upto	Rupees two thousand

	ten seats, but excluding the driver of three wheeled vehicles	
(ii)	Any other motor vehicles, not covered under item (i) above	Rupees fifteen thousand
(iii)	Chassis of Motor Vehicles	Rupees ten thousand

9.	At the time of issuance of new stage carriage permit-	Maximum rate of one time tax per Kilometer
(i)	Big Buses	Rupees two thousand five hundred
(ii)	Buses having capacity upto thirty-five seats	Rupees two hundred fifty
(iii)	In case of increase in mileage (Big Buses)	Rupees two thousand five hundred

10.	In the case of transfer of ownership of the following kinds of motor vehicles which are already registered in Punjab-	
(i)	All types of Motor Vehicles	Rupees seventy-five thousand per vehicle
(ii)	All types of tractors using public roads other than agricultural tractors	Rupees seventy-five thousand per vehicle

No additional tax shall be levied in case of transfer of ownership owing to death or transfer to insurance company for settlement of claim.

11.	Transport vehicle plied without a valid permit or in an unauthorized manner	Rupees two lakh for every act of violation
12.	Any other vehicle not covered above-	
(i)	Transport Vehicle	Rupees four lakh fifty thousand per annum or twenty per cent of the value of the Vehicle
(ii)	Personalized Vehicle	Rupees fifteen lakh on one time basis."

S.K. AGGARWAL,
Secretary to Government of Punjab,
Department of Legal and Legislative Affairs.