



महाराष्ट्र शासन राजपत्र

असाधारण भाग आठ

वर्ष ३, अंक ५९]

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असाधारण क्रमांक ११५

प्राधिकृत प्रकाशन

महाराष्ट्र विधानमंडळाचे अधिनियम व राज्यपालांनी प्रख्यापित केलेले अध्यादेश व केलेले विनियम आणि विधि व न्याय विभागाकडून आलेली विधेयके (इंग्रजी अनुवाद).

In pursuance of clause (3) of article 348 of the Constitution of India, the following translation in English of the Maharashtra Motor Vehicles Tax (Amendment) Bill, 2017 (L. A. Bill No. XLIV of 2017), introduced in the Maharashtra Legislative Assembly on the 1st August 2017, is hereby published under the authority of the Governor.

By order and in the name of the Governor of Maharashtra,

N. J. JAMADAR,
Principal Secretary and R.L.A. to Government,
Law and Judiciary Department.

L. A. BILL No. XLIV OF 2017.

A BILL

further to amend the Maharashtra Motor Vehicles Tax Act.

WHEREAS both Houses of the State Legislature were not in session ;

AND WHEREAS the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action further to amend the Maharashtra Motor Vehicles Tax Act, for the purposes hereinafter appearing ; and, therefore, promulgated the Maharashtra Motor Vehicles Tax (Amendment) Ordinance, 2017 on the 14th July 2017 ;

LXV of 1958.
Mah. Ord. XIV of 2017.

AND WHEREAS it is expedient to replace the said Ordinance, by an Act of the State Legislature; it is hereby enacted in the Sixty-eighth Year of the Republic of India as follows :—

- (1) This Act may be called the Maharashtra Motor Vehicles Tax (Amendment) Act, 2017. Short title and commencement.
- (2) It shall be deemed to have come into force on the 14th July 2017.

Amendment
of section 3
of LXV of
1958.

2. In section 3 of the Maharashtra Motor Vehicles Tax Act (hereinafter referred to as “the principal Act”),—

LXV of
1958.

(i) in sub-section (1C), after clause (c), the following proviso shall be inserted, namely :—

“Provided that, the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 lakhs.”;

(ii) in sub-section (1D), after the proviso, the following proviso shall be inserted, namely :—

“Provided further that, the maximum limit of tax for all the types of vehicles registered under this sub-section shall be rupees 20 lakhs. ”.

Amendment
of Second
Schedule
appended to
LXV of 1958.

3. In the SECOND SCHEDULE to the principal Act, in PART-I, for entry 1, the following entry shall be substituted, namely :—

“1. Motor cycles and tri-cycles,
including those used for drawing
a trailor or a side car,—

- (a) whose engine capacity is upto 99cc ; 10% of the cost of vehicle subject to a minimum of rupees 1,500 ;
- (b) whose engine capacity is above 99cc but upto 299cc ; 11% of the cost of vehicle subject to a minimum of rupees 1,500 ;
- (c) whose engine capacity is more than 299cc ; 12% of the cost of vehicle subject to a minimum of rupees 1,500 ; ”.

Amendment
of Third
Schedule
appended to
LXV of 1958.

4. In the THIRD SCHEDULE to the principal Act, in PART I, in column (2), for clauses (1), (2) and (3), the following clauses shall be substituted, namely :—

“ (1) Petrol driven vehicles :

(a) 11% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;

(b) 12% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;

(c) 13% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ;

(2) Diesel driven vehicles :

(a) 13% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;

(b) 14% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;

(c) 15% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ;

(3) Compressed Natural Gas (CNG) or Liquified Petrol Gas (LPG) driven new vehicle with original equipment fitted with CNG/LPG Kit by manufacturer :

(a) 7% of the cost of vehicle, if the cost of the vehicle is upto Rs. 10 lakhs ;

(b) 8% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 10 lakhs but does not exceed Rs. 20 lakhs ;

(c) 9% of the cost of vehicle, if the cost of the vehicle exceeds Rs. 20 lakhs ; ”.

Mah.
Ord.
XIV of
2017.

5. (1) The Maharashtra Motor Vehicles Tax (Amendment) Ordinance, 2017, is hereby repealed.

Repeal of
Mah. Ord.
XIV of 2017
and saving.

(2) Notwithstanding such repeal, anything done or any action taken (including any notification or order issued) under the corresponding provisions of the principal Act, as amended by the said Ordinance, shall be deemed to have been done, taken or, as the case may be, issued under the corresponding provisions of the principal Act, as amended by this Act.

STATEMENT OF OBJECTS AND REASONS.

Section 3 of the Maharashtra Motor Vehicles Tax Act (LXV of 1958), provides for the levy and collection of tax on all motor vehicles used or kept for use in the State, at the rates fixed by the State Government, by notification in the *Official Gazette*, which shall not exceed the maximum rate specified in the First Schedule to the said Act. Under Part I and Part II of the Third Schedule one time tax is being levied on motor car or omni bus.

2. Due to introduction of the Goods and Services Tax, the Value Added Tax and Octroi have been abolished with effect from the 1st July 2017. To compensate the probable loss of revenue of the State, it has become necessary to increase the rate of motor vehicles tax levied under the Maharashtra Motor Vehicles Tax Act. It was also proposed to provide that, the maximum limit of tax for all types of vehicles shall be rupees 20 lakhs which will act as an incentive to register the motor vehicles in the State and consequentially result in increase in the State revenue. It was, therefore, considered expedient to amend the Second and Third Schedule of the said Act, suitably.

3. As both Houses of the State Legislature were not in session and the Governor of Maharashtra was satisfied that circumstances existed which rendered it necessary for him to take immediate action, further to amend the Maharashtra Motor Vehicles Tax Act (LXV of 1958), for the purposes aforesaid, the Maharashtra Motor Vehicles Tax (Amendment) Ordinance, 2017 (Mah. Ord. XIV of 2017), was promulgated by the Governor of Maharashtra on the 14th July 2017.

4. The Bill is intended to replace the said Ordinance by an Act of the State Legislature.

Mumbai,
Dated the 20th July 2017.

DIVAKAR RAOTE,
Minister for Transport.