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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW AND JUSTICE (Legislative Department)

New Delhi, the 13th January, 2011/Pausa 23, 1932 (Saka)

THE BOMBAY MOTOR VEHICLES TAX (AMENDMENT) REGULATION, 2011

1 OF 2011

Promulgated by the President in the Sixty-first Year of the Republic of India.

A Regulation further to amend the Bombay Motor Vehicles Tax Act, 1958, as extended to the Union territory of Dadra and Nagar Haveli.

In exercise of the powers conferred by article 240 of the Constitution, the President is pleased to promulgate the following Regulation made by her.

1. (1) This Regulation may be called the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011.

Short title
and
commencement.

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

Definitions.

2. In the Bombay Motor Vehicles Tax Act, 1958 as extended to the Union territory of Dadra and Nagar Haveli (hereinafter referred to as the principal Act), throughout the Act,—

(i) for the words and figures “Motor Vehicles Act, 1939”, the words and figures “Motor Vehicles Act, 1988” shall be substituted; 4 of 1939.
59 of 1988.

(ii) for the words “Tax Token”, the words “Tax Receipt” shall be substituted;

(iii) for the word “Token”, the word “Receipt” shall be substituted.

Amendment
of section 2.

3. In section 2 of the principal Act,—

(i) after clause (1B), the following clause shall be inserted, namely:—

“(1C) “cost of vehicle”, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011 in relation to—

(a) a vehicle manufactured in India, means cost as per the purchase invoice of the vehicle issued either by the manufacturer or the dealer of the vehicle and shall include the basic manufacturing cost, excise duty and the sales tax or Value Added Tax payable in the Union territory of Dadra and Nagar Haveli; and

(b) a vehicle imported into India irrespective of its place of manufacture, means cost as per the landed value of the vehicle consisting of the assessable value under the Customs Act, 1962 and the customs duty paid thereupon, including the additional duty paid, if any, as endorsed in the Bill of Entry by the Customs Department in the Union territory of Dadra and Nagar Haveli;”;

52 of 1962.

(ii) after clause (2), the following clauses shall be inserted, namely:—

“(2A) “motor vehicle” means a motor vehicle as defined in the Motor Vehicle Act, 1988, whether using motor spirit or fuel other than motor spirit;”;

59 of 1988.

“(2B) “non-transport vehicles” means vehicles other than transport vehicles;”;

(iii) after clause (5), the following clause shall be inserted, namely:—

“(5A) “transport vehicles” means public service vehicles, goods carriage, a school bus or a private service vehicle;”;

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

“(9) “year” in relation to a fleet-owner means the financial year; and in any other case, means a period of twelve months commencing on the 1st 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 3.

4. In section 3 of the principal Act,—

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

“Provided also that nothing contained in this sub-section shall, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, apply to the Union territory of Dadra and Nagar Haveli.”;

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

“(1A) Subject to the provisions of this Act, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, there shall be levied and collected in the Union territory of Dadra and Nagar Haveli, on all types of—

(a) transport vehicles used or kept for use in the Union territory, a tax at such rates as fixed by the Administrator, by notification in the Official Gazette, but not exceeding the maximum rates specified in the Schedule A;

(b) non-transport motor cycles and tricycles used or kept for use in the Union territory, a one-time tax as specified in the Schedule B:

Provided that if the vehicle is registered after the date on which this sub-section takes effect (hereafter in this sub-section referred to as "the said date"), at the rates specified in Part I of the Schedule B:

Provided further that if the vehicle is already registered before the said date and on which the tax is already paid, at the rates specified in Part II of the Schedule B:

Provided also that if the vehicle is first registered in any other State or Union territory and thereafter on transfer of vehicle thereof in the Union territory of Dadra and Nagar Haveli, having regard to the month of the first registration in the other State or Union territory, a tax at the rates specified in Part II of the Schedule B;

(c) non-transport motor cars, omni buses and other vehicles used or kept for use in the Union territory, a one-time tax as specified in the Schedule C:

Provided that if the vehicle is registered after the said date, at the rates specified in Part I of the Schedule C:

Provided further that if the vehicle is already registered before the said date and on which the tax is already paid, at the rates specified in Part II of the Schedule C:

Provided also that if the vehicle is first registered in any other State or Union territory and thereafter on transfer of vehicle thereof in the Union territory of Dadra and Nagar Haveli, having regard to the month of the first registration in the other State or Union territory, at the rates specified in Part II of the Schedule C.;

(iii) in sub-section (2), the following proviso shall be inserted, namely:—

"Provided that nothing contained in this sub-section shall on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, apply to the Union territory of Dadra and Nagar Haveli.";

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

"(3) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, in relation to Union territory of Dadra and Nagar Haveli, for the purposes of this Act, a registered owner or any person having possession or control of a motor vehicle shall be deemed to use or keep such vehicle for use in Union territory, unless he intimates in writing in advance to the Taxation Authority in the prescribed manner that the vehicle shall not be used or kept for use in the Union territory during any period specified in the intimation and the Taxation Authority has, in the prescribed manner, certified that such motor vehicle was not used or kept for use in the Union territory during the period specified in the certificate:

Provided that, where a vehicle is rendered incapable of being used or kept for use on account of any accident, mechanical defect or any other sufficient cause, which makes it impossible to give an advance intimation as aforesaid, then such intimation may be given in the prescribed manner within a period of seven days from the date of occurrence of such accident, or such other cause:

Provided further that, where the intimation is received by the Taxation Authority after the commencement of the period of non-user or after the expiry of the period specified in the preceding proviso, as the case may be, and the whole of the period specified in the intimation has not expired prior to the date of receipt of the intimation, the Taxation Authority may recover, in full, the tax payable for the period upto the date of receipt of the intimation and certify in the prescribed manner that the motor vehicle was not used or kept for use in the Union territory during the remaining part of the period specified in the intimation.

(4) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, in relation to the Union territory of Dadra and Nagar Haveli, notwithstanding anything contained in sub-section (3) even if no intimation has been given under that sub-section, the Taxation Authority may, where he is satisfied that a motor vehicle was not used or kept for use in the Union territory of Dadra and Nagar Haveli during any period, for reasons to be recorded in writing certify that such motor vehicle was not used or kept for use in the Union territory of Dadra and Nagar Haveli during the period specified in the certificate.”.

Insertion of
section 3A.

5. After section 3 of the principal Act, the following section shall be inserted, namely:—

Levy of
“green tax”.

‘3A. A cess called “green tax” shall, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, be levied and collected in the Union territory of Dadra and Nagar Haveli in addition to the tax levied under section 3 on all motor vehicles which have completed the period of fifteen years from the date of initial registration, at the time of renewal of registration and suitable for use on road, as specified in column (2) of the Schedule D, at the rates specified in column (3) thereof, for the purpose of implementation of various measures to control air pollution.’.

Amendment
of section 4.

6. In section 4 of the principal Act,—

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

“Provided that nothing contained in this sub-section shall, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, apply to the Dadra and Nagar Haveli.”;

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

‘(1A) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, the tax leviable under clause (a) of sub-section (1A) of section 3, in the Union territory of Dadra and Nagar Haveli, shall be paid in advance by every registered owner or any person having possession or control of motor vehicle as,—

(a) annually, at the rates fixed by the Administrator under clause (a) of sub-section (1A) of section 3 (hereinafter referred to as the “annual rate”); or

(b) for one or more quarters on payment of each such quarter at one-fourth of the annual rate plus ten per cent. of quarter rate thereof (hereinafter referred to as the “quarterly rate”); or

(c) for any period less than a quarter, expiring on the last day of quarter, at the rate of one-twelfth of annual rate of tax, plus twenty per cent. of monthly rate thereof (hereinafter referred to as the “monthly rate”).’;

(iii) in sub-section (2), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this sub-section shall, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, apply to the Dadra and Nagar Haveli.”;

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

“(3) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, where a transport vehicle is brought for use or for being kept for use in the Union territory of Dadra and Nagar Haveli, on the basis of a temporary permit issued under the Motor Vehicles Act, 1988, the tax shall be levied and collected in the manner as provided in section 4 for the whole of the period for which it is used or kept for use in the Dadra and Nagar Haveli.

“(4) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, the tax levied for non-transport motor vehicles, in accordance with the provisions of the clauses (b) and (c) of sub-section (1A) of section 3, shall be paid in advance in a lump sum by the registered owner or the persons having possession or control of the vehicle and the tax so paid shall be the one-time tax of the vehicle unless the vehicle is altered during such period, or proposed to be used in such a manner as to cause the vehicle to become a vehicle in respect of which a different tax is payable:

Provided that in respect of non-transport vehicles registered prior to the date of commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, of which taxes were, being paid annually, the tax specified in the Schedules B and C shall be paid on or before the date of completion of the period of sixty days from the date of commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011.”

7. In section 5 of the principal Act,—

Amendment
of section 5.

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

“Provided that nothing contained in this sub-section shall on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, apply to the Union territory of Dadra and Nagar Haveli.”;

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

“(1A) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, when the tax leviable under section 3 in respect of any motor vehicle in the Union territory of Dadra and Nagar Haveli is paid, the Taxation Authority shall issue, to the person paying tax,—

(a) a receipt in the prescribed form indicating therein that such tax has been paid; and

(b) a certificate of payment of tax in the prescribed form, indicating therein, the rate at which the tax is leviable and the specific period or as the case may be, life time of a vehicle for which the tax is paid.”

8. In section 6 of the principal Act,—

Amendment
of section 6.

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

“Provided that nothing contained in this sub-section shall, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, apply to the Union territory of Dadra and Nagar Haveli.”;

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

“(1A) Subject to the provisions of this section, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, every registered owner, or person who has possession or control, of a motor vehicle used or kept for the use in the Union territory of Dadra and Nagar Haveli shall fill up, sign and deliver, in the manner provided in sub-section (4), a declaration, and shall, along with such declaration, paid to the Taxation Authority the tax which he appears by such declaration to be liable to pay in respect of such vehicle:

Provided that such declaration along with the payment of tax in respect of the transport vehicles entering into the Union territory of Dadra and Nagar Haveli shall be delivered at the Tax Collection Centre nearest to the point of entry into the Union territory of Dadra and Nagar Haveli .”;

(iii) 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;

4 of 1939.
59 of 1988.

(iv) in sub-section (5), the following proviso shall be inserted, namely:—

“Provided that nothing contained in this sub-section shall, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, apply to the Union territory of Dadra and Nagar Haveli.”;

(v) after sub-section (5), the following sub-sections shall be inserted, namely:—

“(6) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, on receipt of a declaration together with the certificate of taxation in respect of any altered motor vehicle, the Taxation Authority may for the purpose of ascertaining the changed rate of tax, require the vehicle to be inspected by such authority as he may specify in this behalf and on the basis of the report of inspection received by him, the Taxation Authority may assess the changed rate of tax payable in respect of such altered vehicle.

(7) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, on receipt of the additional tax, the Taxation Authority shall issue a receipt in respect of the additional tax, and shall suitably amend the certificate of taxation under his signature and date.”.

Amendment
of section 7.

9. In section 7 of the principal Act, the following proviso shall be inserted, namely:—

‘Provided that the provisions of this section, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, in relation to the Union territory of Dadra and Nagar Haveli, shall have effect as if for the words “tax payable for such unexpired portion at the higher rate and the rate at which tax was paid before the alteration or use of the vehicle for that portion and until such additional tax has been paid, the Taxation Authority shall not grant a fresh tax token in respect of a vehicle so altered or proposed to be so used”, the words “tax payable for such unexpired portion at the higher rate and the rate at which tax was paid before the alteration or use of the vehicle for that portion” had been substituted.’.

Amendment
of section 9.

10. In section 9 of the principal Act, after sub-section (4), the following sub-sections shall be inserted, namely:—

“(5) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, where a registered owner or any person having possession or control of a motor vehicle has paid tax in excess of the amount due from him, the Taxation Authority shall, after ascertaining that no arrears of tax in respect of such vehicle for any period are due from such registered owner or person, refund the excess amount to such registered owner or person:

Provided that, if such registered owner or person sends an intimation in writing to the Taxation Authority that the amount refundable to him or any portion thereof should be appropriated towards payment of tax in respect of the vehicle for any future period specified in such intimation and submits the certificate of taxation for recording therein such payment of the tax, the Taxation Authority shall, after due verification made for the purpose, cause an entry under his signature, to be made in the certificate of taxation and shall specify

therein the future period in respect of which the refundable amount or, as the case may be, the portion thereof has been appropriated for payment of tax and shall refund the balance, if any, remaining after such appropriation to such owner or a person.

(6) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, where any refund of tax in respect of any vehicle is made under this section, the Taxation Authority shall cause entry of such refund to be made in the certificate of taxation.

(7) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, notwithstanding anything contained in sub-section (1), where a tax has been paid under sub-section (1A) of section 3, a registered owner of non-transport vehicle shall be entitled to refund of tax at the rate specified in the Schedule B or, as the case may be, Schedule C in case of,—

(a) removal of motor vehicle to any other State on transfer of ownership or change of address; or

(b) scrapping of it due to accident or any other reason:

Provided that, the refund of tax shall be granted by the Taxation Authority,—

(i) in the case of removal of motor vehicle outside the Union territory of Dadra and Nagar Haveli on transfer of ownership or on change of address, only on production of sufficient proof of its transfer outside the Union territory; and

(ii) in the case of scrapping of motor vehicle only on production of a certificate from the insurance company or any other sufficient documentary evidence that it is beyond repair and cannot be used again.

(8) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, notwithstanding anything contained in sub-sections (1) and (3), where a non-transport motor vehicle in respect of which tax has been paid under section 3, is altered or used in such manner as to cause it to become a motor vehicle in respect of which the tax is leviable at a lower rate, the person who has paid such tax shall be entitled on production of the certification to a refund of a sum equal to the difference between amount of one-time tax that would have been payable in respect of such motor vehicle had the change of use, not been effected to qualify it for tax for lower rate and the amount of tax leviable on such vehicle at the lower rates; and the Taxation Authority shall cause an entry of such refund to be made in the certificate of taxation.”.

11. In section 12 of the principal Act, the following proviso shall be inserted, namely:—

Amendment
of section
12:

“Provided that, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, in relation to the Union territory of Dadra and Nagar Haveli, if the amount of arrears of tax including interest exceeds an amount of ten thousand rupees, the officer designated in this behalf by the Union territory, may by an order, grant subject to such conditions as may be specified in such order, a facility of making the payment in installments not exceeding four, within a period of one year.”.

12. After section 12 of the principal Act, the following sections shall be inserted, namely:—

Insertion of
new sections
12A and 12B.

Restriction
on use of
motor
vehicles.

"12A. On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, in relation to the Union territory of Dadra and Nagar Haveli, no motor vehicle used or kept for use in the Union territory shall be used on any road in the Union territory in case any tax payable in respect thereof remains unpaid for a period more than thirty days after it has become due under the provisions of this Act, until the tax and interest, if any, due is paid.

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

12B. On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, in relation to the Union territory of Dadra and Nagar Haveli, without prejudice to the provisions of sections 12, 12A and 16, where any tax due in respect of any vehicle has not been paid as specified in section 4, such officer not lower in rank than that of an Inspector of Motor Vehicles of the Motor Vehicles Department or an Inspector of a Police Department, as the Union territory of Dadra and Nagar Haveli may empower in this behalf, may, subject to the rules made in this behalf, seize and detain the motor vehicle in respect of which the tax is due under this act, and for this purpose, take or cause to be taken all steps for the proper maintenance and safe custody of the vehicle, until the tax and interest, if any, due in respect of the vehicle is paid and may provide for charges, if any, to be recovered for the custody and maintenance of the vehicle."

Amendment
of section
16.

13. In section 16 of the principal Act, in sub-section (1), in clause (c),—

(i) after sub-clause (ii), the following proviso shall be inserted, namely:—

'Provided that the provisions of this clause, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, in relation to Union territory of Dadra and Nagar Haveli, shall have effect as if for the words "such vehicle" wherever they occur, the words "such transport vehicle" had been substituted;'

(ii) after the proviso as so inserted, the following sub-clause shall be inserted, namely:—

"(iii) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, in relation to the Union territory of Dadra and Nagar Haveli, where a person is guilty of an offence is a registered owner of a non-transport motor vehicle on which one-time tax is levied under clauses (b) and (c) of sub-section (1A) of section 3, the fine shall not be less than three hundred rupees and which may extend up to a sum equal to the one-time tax payable in respect of such vehicle; and in the event of such person having been previously convicted of an offence under this section, the fine shall not be less than five hundred rupees and which may extend to a sum equal to twice the one-time tax payable in respect of such vehicle."

Insertion of
new sections
26 and 27.

14. After section 25 of the principal Act, the following sections shall be inserted, namely:—

Levy of tolls
on motor
vehicles.

'26. (1) Subject to the provisions of section 3 of the Act, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, the Union territory of Dadra and Nagar Haveli may levy tolls on motor vehicles and trailers drawn by such vehicles passing over any bridge or through any tunnel including an approach road thereto or any section of road or any by-pass, so that such tolls may be levied,—

(i) in respect of a bridge or tunnel including approach road or section of road or any by-pass which is newly constructed, reconstructed, improved or repaired, as the case may be, after the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, at the expense of the Union territory

or at the expense of any person or body or association of individuals, whether incorporated or not, or, at the expense of both, that is to say, the Union territory Administration and any such person or body or association and the total capital outlay of which construction, reconstruction, improvement or repairs, as the case may be, is not less than an amount of ten lakhs of rupees; or

(ii) in respect of a bridge or tunnel including approach road or section of road or any by-pass, which in the opinion of the Union territory of Dadra and Nagar Haveli, is of special service to the public.

(2) The tolls levied under sub-section (1), on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, shall be levied at such rate and for such period as the Union territory of Dadra and Nagar Haveli may, from time to time, by notification in the Official Gazette, declare.

(3) The Union territory of Dadra and Nagar Haveli shall, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, while determining the rate of toll and the period for which such toll shall be levied, have regard to the total capital outlay, the likely collection of toll, the expenses of collection of toll and terms and conditions of the agreement if any, entered into with the private person, body or association of persons (incorporated or not), as the case may be, relating to the period of collection and retention of the amount of the toll by such persons or body, stipulated in the agreement.

(4) The Union territory of Dadra and Nagar Haveli may, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, itself or through its agent, collect the toll levied under sub-section (1) and, where such collection is made through agent, such agent or his servants shall be deemed to be persons empowered to collect tolls under this Act:

Provided that not more than the capital outlay and expenses of collection of toll shall be collected under this section:

Provided further that the person or body or association of persons at whose expense, either full or partial, the road is constructed, re-constructed, improved or repaired, shall be deemed to be the agent entitled to collect and retain the whole or part of the amount of such toll, as may be determined by the Union territory of Dadra and Nagar Haveli, from time to time, by issuing general or special order in this behalf.

(5) On and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, where any additional bridge or tunnel, being the bridge or tunnel 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, tunnel or road, as the case may be, then the net work of such bridges or tunnels including approach road thereto shall be deemed to be one single entity for the purpose of levy of toll, so that not more than the capital outlay of such additional bridge or tunnel including any approach road thereto and the expenses of collection of toll shall be recovered.

Explanation.—For the purposes of this section, the expression, “capital outlay” shall include the anticipated cost of certain essential ongoing or imminent works, like improvements, strengthening, widening, structural repairs, maintenance, management operation, reasonable returns and the interest on such outlay at such rate as the Union territory may fix until the full amount of such outlay is recovered.

27. Nothing contained in First Schedule to Third Schedule to this Act, shall, on and from the commencement of the Bombay Motor Vehicles Tax (Amendment) Regulation, 2011, apply to the Union territory of Dadra and Nagar Haveli.

First Schedule
to Third
Schedule not
to apply to
Dadra and
Nagar Haveli.

Insertion of
new
Schedules.

15. After the Third Schedule to the principal Act, the following Schedules shall be inserted, namely:—

'SCHEDULE A

[See section 3(1A)]

**TAX ON TRANSPORT VEHICLES IN UNION TERRITORY OF DADRA AND
NAGAR HAVELI**

Description of motor vehicle	Maximum annual rate of tax in Rs.
(1)	(2)

Part I— Motor Vehicles using motor spirit.

A. Motor vehicles fitted solely with pneumatic tyres—

- | | |
|---------------------------------------------------------------------------------------------------|-----------|
| I Motor vehicles not exceeding 250 kgs.
In weight unladen adapted and used for invalids | Rs. 5.00 |
| II Motor vehicles (including tricycles) used for
Carriage of Goods or materials. | |
| (a) For every 100 kgs. of Registered Laden
Weight or part thereof | Rs. 35.00 |
| (b) Vehicle using fuel other than diesel for
every 100 kgs. of unladen weight | Rs. 30.00 |

Provided that, where tax on motor vehicles is levied by any local authority, the maximum rates for use solely within the limits of such local authority shall be two-third of the aforesaid maximum rates.

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

	Maximum Annual Rate of Tax in Rs.
(a) Vehicles licensed to carry in all not more than two passengers.	480.00
(b) Vehicles licensed to carry in all more than two but not more than four passengers.	480.00
(c) Vehicles permitted to carry more than four passengers.	
	(1) the rate specified in (b) above plus Rs. 300.00 for every additional seat above four

(1)	(2)
	passengers, upto nine passenger and (II) the rate specified in (b) above plus Rs.400 for every passenger in addition to nine passengers, which the vehicle is so licensee to carry:

Provided that, where a tax on motor vehicles is levied by any local authority, the maximum rates for use solely within the limits of such local authority shall be two-third of the aforesaid maximum rates.

IV Break-down vans used for towing disabled vehicles 200.00

V Motor vehicles other than those liable to tax under the foregoing provisions of the schedule or the schedule "C"—

	Maximum Annual Rate of Tax in Rs.
(a) Vehicles not exceeding 750 kgs. in weight, unladen	240.00
(b) Vehicles exceeding 750 kgs. but not exceeding 1500 kgs. in weight, unladen	360.00
(c) Vehicles exceeding 1500 kgs. but not exceeding 2250 kgs. In weight, unladen	480.00
(d) Vehicles exceeding 2250 kgs. in weight unladen (with seating capacity for not exceeding 15 persons including driver)	800.00
(e) Vehicles exceeding 2250 kgs. in weight unladen (with seating capacity over than that specified in (d) above).	800.00 Plus Rs. 10.00 per person in excess of 15.

VI 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 II in respect of motor vehicles used for the carriage of goods or materials. |
| (ii) for each trailer when used for carriage of passenger | The rates in clause III in respect of motor vehicles plying for hire and used for the carriage of passenger. |

(1)	(2)
(iii) for each trailer when the trailer is used for any other purpose	100.00
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	
B. Motor vehicles other than 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 license— In respect of each motor vehicle	1000.00

SCHEDULE B

[See section 3(1A) and 4(4) and section 9(7)]

TAX ON NON TRANSPORT VEHICLES IN UNION TERRITORY OF DADRA AND NAGAR HAVELI

Part I

Serial No.	Description of Motor Vehicle	One-time tax at the time of registration	Motor Vehicles Manufactured out of India and imported to India
(1)	(2)	(3)	(4)
1.	Motor cycles and tricycles, including those used for drawing a trailer or a side car	7 per cent. of the cost of vehicle subject to a minimum of Rs.1,500	Twice the rate specified for respective class or of vehicles at column (3)

Part II

Serial No.	Stage of Registration	One-time tax payable if the vehicle is already registered	Motor vehicles manufactured out of India
(1)	(2)	(3)	(4)
	If the motor cycle or tricycle or motor vehicle (Including tricycle) is already registered and its age from the month of first registration is,—		
1.	more than 1 year but not more than 2 years	95.8% of the one time tax leviable under Part I.	Twice the rate specified for respective class of vehicles at column (3)
2.	more than 2 years but not more than 3 years	91.3%	-do-
3.	more than 3 years but not more than 4 years	86.7%	-do-
4.	more than 4 years but not more than 5 years	81.8%	-do-
5.	more than 5 years but not more than 6 years	76.6%	-do-
6.	more than 6 years but not more than 7 years	71.2%	-do-
7.	more than 7 years but not more than 8 years	65.6%	-do-
8.	more than 8 years but not more than 9 years	59.6%	-do-
9.	more than 9 years but not more than 10 years	53.4%	-do-
10.	more than 10 years but not more than 11 years	46.8%	-do-
11.	more than 11 years but not more than 12 years	39.9%	-do-
12.	more than 12 years but not more than 13 years	32.7%	-do-

(1)	(2)	(3)	(4)
13.	more than 13 years but not more than 14 years	25.1%	-do-
14.	more than 14 years but not more than 15 years	17.2 %	-do-
15.	more than 15 years	Nil	Nil

NOTE:—In case the purchase invoice of the vehicle could not be produced for any reason, the cost of the vehicle for the purpose of levy of tax shall be the present cost of the vehicle manufactured by the same manufacturer, which is closest in weight to the vehicle on which tax is being levied.

Part III

Serial No.	Stage when refund is claimed of	Refund for removal, suspension or cancellation of registration	Refund per quarter (for not using the vehicle)
(1)	(2)	(3)	(4)
	If the period elapsed after payment of one-time tax on the motor cycle (including tricycle) are,—		
1.	less than one year	95.8% of the one-time tax paid.	0.9% of the one-time tax paid.
2.	more than 1 year but not more than 2 years	91.3%	0.9%
3.	more than 2 years but not more than 3 years	86.7%	0.9%
4.	more than 3 years but not more than 4 years	81.8%	0.9%
5.	more than 4 years but not more than 5 years	76.6%	1.0%
6.	more than 5 years but not more than 6 years	71.2%	1.0%
7.	more than 6 years but not more than 7 years	65.6%	1.0%
8.	more than 7 years but not more than 8 years	59.6%	1.0%
9.	more than 8 years but not more than 9 years	53.4%	1.0%
10.	more than 9 years but not more than 10 years	46.8%	1.1%
11.	more than 10 years but not more than 11 years	39.9%	1.1%
12.	more than 11 years but not more than 12 years	32.7%	1.1%
13.	more than 12 years but not more than 13 years	25.1%	1.1%
14.	more than 13 years but not more than 14 years	17.2%	1.1%
15.	more than 14 years	NIL	NIL

NOTE:—No refund would be admissible for a vehicle beyond 14 years of its registration.

SCHEDULE C

[See section 3 (1A) and 4(4) and section 9 (7)]

TAX ON NON TRANSPORT VEHICLES IN UNION TERRITORY OF DADRA AND NAGAR HAVELI

Part I

Description of Motor Vehicle	One-time tax at the time of registration.	Motor Vehicles manufactured Out of India and imported to India
(1)	(2)	(3)
Motor Cars and omni buses and other vehicles	4% of the cost of vehicle on other than diesel driven vehicles. 6% of the cost of vehicle on diesel driven vehicle	Twice the rates specified for respective class of vehicle at column No. 2.

Part II

Serial No.	Stage of Registration	One-time tax payable if the vehicle is already registered.	Motor vehicles Manufactured out of India and imported to India
(1)	(2)	(3)	(4)
	If the motor car is already Registered and its age from the month of first registration is, —		
1.	more than 1 year but not more than 2 years	97.2% of the one-time tax payable under Part-I	Twice the rates specified for respective class of vehicle at column (3)
2.	more than 2 years but not more than 3 years	94.3%	-do-
3.	more than 3 years but not more than 4 years	91.2%	-do-
4.	more than 4 years but not more than 5 years	87.9%	-do-
5.	more than 5 years but not more than 6 years	84.5%	-do-
6.	more than 6 years but not more than 7 years	81.0%	-do-
7.	more than 7 years but not more than 8 years	77.2%	-do-
8.	more than 8 years but not more than 9 years	73.3%	-do-
9.	more than 9 years but not more than 10 years	69.1%	-do-
10.	more than 10 years but not more than 11 years	64.8%	-do-

(1)	(2)	(3)	(4)
11.	more than 11 years but not more than 12 years	60.2%	-do-
12.	more than 12 years but not more than 13 years	55.4%	-do-
13.	more than 13 years but not more than 14 years	50.4%	-do-
14.	more than 14 years but not more than 15 years	45.1%	-do-
15.	more than 15 years but not more than 16 years	39.6%	-do-
16.	more than 16 years but not more than 17 years	33.8%	-do-
17.	more than 17 years	27.7%	-do-

Part III

Serial No.	Stage when refund is claimed	Refund for removal, suspension or cancellation of registration	Refund per quarter (for not using the vehicle)
(1)	(2)	(3)	(4)
	If the period elapsed after Payment of one-time tax on the motor car or omni bus and other vehicles is,		
1.	less than one year	97.2% of the one-time tax paid	0.6% of the one-time tax paid
2.	more than 1 year but not more than 2 years	94.3%	0.6%
3.	more than 2 years but not more than 3 years	91.2%	0.6%
4.	more than 3 years but not more than 4 years	87.9%	0.7%
5.	more than 4 years but not more than 5 years	84.5%	0.7%
6.	more than 5 years but not more than 6 years	81.0%	0.7%
7.	more than 6 years but not more than 7 years	77.2%	0.7%
8.	more than 7 years but not more than 8 years	73.3%	0.7%
9.	more than 8 years but not more than 9 years	69.1%	0.7%
10.	more than 9 years but not more than 10 years	64.8%	0.8%
11.	more than 10 years but not more than 11 years	60.2%	0.8%

(1)	(2)	(3)	(4)
12.	more than 11 years but not more than 12 years	55.4%	0.8%
13.	more than 12 years but not more than 13 years	50.4%	0.8%
14.	more than 13 years but not more than 14 years	45.1%	0.8%
15.	more than 14 years but not more than 15 years.	39.6%	0.8%
16.	more than 15 years but not more than 16 years.	33.8%	0.9%
17.	more than 16 years but not more than 17 years.	27.7%	0.9%
18.	more than 17 years but not more than 18 years.	21.2%	0.9%
19.	more than 18 years but not more than 19 years.	14.5%	0.9%
20.	more than 19 years but not more than 20 years.	Nil	Nil.

NOTE:—No refund would be admissible for a vehicle beyond nineteen years of its first registration.

SCHEDULE D

RATES OF GREEN TAX ON TRANSPORT AND NON TRANSPORT VEHICLES IN UNION TERRITORY
OF DADRA AND NAGAR HAVELI

[See section (3A)]

Serial No.	Class and age of the vehicle	Rate of cess in rupees
(1)	(2)	(3)
(1)	Non-Transport vehicles which has completed 15 years from the date of its initial registration, at the time of renewal of registration as per sub-section (10) of section 41 of the Motor Vehicles Act, 1988	
	(a) Two wheelers	250.00 per five year
	(b) Other than two wheelers	500.00 per five year
(2)	Transport Vehicles which has completed 15 years from the date of its initial registration, at the time of renewal of fitness certificate as per section 56 of the Motor Vehicles Act, 1988	
	(a) Motor Cycle	Rs. 200.00 per annum
	(b) Auto Rickshaws (goods and passenger)	Rs. 300.00 per annum
	(c) Motor Cab and Maxi Cab	Rs. 400.00 per annum
	(d) Light Commercial Vehicles (goods and passenger)	Rs. 500.00 per annum
	(e) Medium Commercial Vehicles (goods and passenger)	Rs. 600.00 per annum
	(f) Heavy Motor Vehicles (goods and passenger)	Rs. 1000.00 per annum.

PRATIBHA DEVISINGH PATIL,
President.

V. K. BHASIN,
Secy. to the Govt. of India.