



सत्यमेव जयते

GOVERNMENT OF GUJARAT



**LEGISLATIVE AND
PARLIAMENTARY AFFAIRS
DEPARTMENT**

Bombay Act No. LXV OF 1958

The Gujarat Motor Vehicles Tax Act, 1958

(As Modified upto the 30th September, 2016)

PRINTED IN INDIA BY THE MANAGER, GOVERNMENT PRESS, RAJKOT.
PUBLISHED BY THE DIRECTOR, GOVERNMENT PRINTING, PUBLICATIONS
AND STATIONERY, GUJARAT STATE, GANDHINAGAR.

2016

[Price : Rs. Ps.]



2016

© **GOVERNMENT PRINTING AND STATIONERY,
RAJKOT.**

THE GUJARAT MOTOR VEHICLES TAX ACT, 1958

CONTENTS



PREAMBLE. SECTIONS.	PAGE NO.
1. Short title, extent and commencement	1
2. Definitions.....	1
3. Levy of tax.....	3
3A. <i>[Deleted]</i>	
3B. <i>[Deleted]</i>	
4. Payment of tax levied under section 3.....	4
5. Issue of receipt and certificate of taxation.....	6
6. Tax to be paid along with declaration.	7
7. Payment of additional tax or lump-sum tax.	7
8. Liability to pay arrears of tax of persons succeeding to the.. ownership, possession or control of motor vehicles.	8
8A. Interest on non-payment of tax.	8
9. Refund of tax.	8
10. Special provision for fleet owners.	11
11. Destination and utilisation of the proceeds of tax.....	12
12. Arrears of tax recoverable as arrear of land revenue.	12
12A. Restrictions on use of motor vehicles in certain cases.....	12
12B. Power to seize and detain motor vehicle for non-payment of tax ...	13
12C. Tax to be charge on property	13
13. Exemptions.	13
14. Appeal.....	13
14A. Revision of orders.	14
15. Power of Police Officer and the Motor Vehicles Department Officers	14
16. Penalty for possession or control of motor vehicle without payment of tax, for incomplete and untrue declaration, etc.	15
17. Other penalties.....	15
18. Penalty for non-payment of tax.....	15
19. Offence and Punishment.	16

PREAMBLE. SECTIONS.	PAGE NO.
20. Bar to levy tolls, etc. on motor vehicles except in certain exigencies.	16
21. Modification of leases.	18
22. Protection for <i>bonafide</i> acts.....	18
23. Power to make rules.....	18
24. Repeal and savings.	20
25. Amendment of certain enactments.....	20
FIRST SCHEDULE.....	21
SECOND SCHEDULE	27
THIRD SCHEDULE	29
FOURTH SCHEDULE	31
FIFTH SCHEDULE	31

BOMBAY ACT NO. LXV OF 1958.¹**[THE ²[GUJARAT] MOTOR VEHICLES TAX ACT, 1958]**

[29th August, 1958.]



Amended by Bom. 63 of 1959.*

Adapted and modified by the Gujarat Adptation of Laws (State and Concurrent Subjects) Order, 1960.

Amended by Guj. 05 of 1960.	Amended by Guj. 13 of 1995.
Amended by Guj. 13 of 1960. †	Amended by Guj. 08 of 1996.
Amended by Guj. 14 of 1963.	Amended by Guj. 12 of 1997.
Amended by Guj. 45 of 1963.	Amended by Guj. 10 of 1998.
Amended by Guj. 01 of 1971.	Amended by Guj. 06 of 1999.
Amended by Presi. Act No. 11 of 1971.	Amended by Guj. 11 of 2000.
Amended by Guj. 9 of 1976.	Amended by Guj. 02 of 2001.
Amended by Presi. Act No. 7 of 1976.	Amended by Guj. 18 of 2001.
Amended by Guj. 15 of 1977.	Amended by Guj. 06 of 2002.
Amended by Guj. 18 of 1980.	Amended by Guj. 09 of 2002**
Amended by Guj. 20 of 1982.	Amended by Guj. 16 of 2003.
Amended by Guj. 02 of 1984.	Amended by Guj. 09 of 2006.
Amended by Guj. 15 of 1986.	Amended by Guj. 04 of 2007.
Amended by Guj. 17 of 1987.	Amended by Guj. 05 of 2010.
Amended by Guj. 10 of 1991.	Amended by Guj. 15 of 2011.
Amended by Guj. 03 of 1992.	Amended by Guj. 08 of 2015.
Amended by Guj. 09 of 1994.	

An act to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay and to provide for certain other matters.

WHEREAS it is expedient to consolidate and amend the law relating to the taxation of motor vehicles in the State of Bombay, and to provide for certain other matters; It is hereby enacted in the Ninth Year of the Republic of India as follows : -

1. (1) This Act may be called the ²[Gujarat] Motor Vehicles Tax Act, 1958.
- (2) It extends to the whole of the ³[State of Gujarat].
- (3) It shall be deemed to have come into force on the 1st day of April, 1958.

Short title,
extent and
commencement.

1. For Statement of Objects and Reasons, *See Bombay Government Gazette*, 1958, Part V, Extra, P. 151.

*Section 4 (2) of Bom. 63 of 1959 reads as under : -

“(2) Notwithstanding the repeal of the Bo bay Motor Vehicles Tax and the Motor Vehicles (Amendment) Act, 1956, by this Act any reference to the State Transport Officer or the State Motor Transport Officer in the Bombay Motor Vehicles Tax, Act 1958 or the Motor Vehicle Act, 1939 or in any rule, notification or order issued or deemed to be issued under either of the last two Acts and for the time being in force, or in any other instrument or document, shall be construed as a reference to the Director of Transports.”

† This Act was deemed to have come into force on the 1st day of May 1960 (vide section 1(2) of Guj. 13 of 1960).

2. This word was and was deemed to have been substituted on 1st May, 1960 for the word “Bombay” by Guj. 15 of 1961, s. 3, Sch., Sr. No. 57.

3. These words were substituted for the words “State of Bombay” by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

** Please See Section 8 of Guj. 9 of 2002 for Validation of imposition and collection of tax on designated omnibuses.

Bom. XV of
1956.
Bom. LXV of
1958.
IV of 1939.

Definitions.



2. In this Act, unless the context otherwise requires-

(1) “certificate of taxation” means a certificate, issued under section 5, indicating therein the rate at which the tax is leviable, and the periods for which the tax has been paid;

¹[(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) “fleet owner” means a person who is the registered owner of a fleet of one hundred or more transport vehicles used or kept for use in the State ;

²[(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) “prescribed” means prescribed by rules made under thie Act;

³[(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;]

(5) “registered owner” means the person in whose name a motor vehicle is registered under the Motor Vehicle Act, 1939 ⁴[or, as the case may be, the Motor Vehicle Act, 1988] ; **IV of 1939. 59 of 1988.**

(6) “tax” means a tax imposed under this Act;

(7) “Taxation Authority” or “Authority” means such officer or authority as the State Government may, by notification in the *Official Gazette*, appoint to be the Taxation Authority for the whole State or for any area or areas for the purposes of this Act, and the State Government may appoint more than one officer or authority as Taxation Authority for the whole State or for any area;

⁵[* * * * *]

⁶[(8A) “week” means a period of seven consecutive days;]

⁷[(9) “Year” means the financial year;]

(10) other words and expressions used, but not defined, in this Act, shall have the meanings respectively assigned to them in ⁸[the Motor Vehicles Act, 1988] ⁹[or the rules made thereunder]. **59 of 1988.**

1. Clause (1A) was substituted by Guj. 4 of 2007, s. 2(1).

2. Clause (2A) was substituted, *ibid.*, s. 2(2).

3. Clause (4) was substituted, *ibid.*, s. 2 (3) .

4. This portion was added by Guj. 10 of 1991, s. 2 (1).

5. Clause (8) was deleted by Guj. 17 of 1987, s. 2.

6. Clause (8A) was added by Guj. 1 of 1971, s. 2.

7. Clause (9) was substituted by Guj. 4 of 2007, s. 2(4).

8. These words and figures were substituted for the words and figures “the Motor Vehicles Act, 1939” by Guj. 10 of 1991, s. 2(2).

9. These words were added by Guj. 4 of 2007, s. 2(5).

3. (1) Subject to the other provisions of this Act, on and from the 1st day of April 1958, there shall be levied and collected on all motor vehicles used or kept for use in the State, a tax at the rates fixed by the State Government, by notification in the *Official Gazette*,¹[but not exceeding the maximum rates specified in the ²[First, ³[Second and Third Schedules]] :

⁴[Provided that in the case of any motor vehicle (irrespective of whether they are specified ⁵[in ⁶[* * *] the First Schedule] or the ⁷[Second Schedule or Third schedule)] kept by a dealer in, or manufacturer of, such vehicles, for the purpose of trade, there shall be levied and collected annually such amount of tax ⁸[not exceeding Rs. 5000] 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 under⁹[the Motor Vehicles Act, 1988]:

Levy of tax.



59 of 1988.

Provided further that, if the State Government, because of disparity in the rates of tax prevailing in certain areas of the State immediately before the commencement of this Act or for any other reason, is of opinion that the levy and collection of tax on motor vehicles immediately at a uniform rate throughout the State, is likely to cause undue hardship to owners or persons having possession or control of such vehicles in those areas, or to affect adversely trade and commerce or the development of motor transport and other industries in such areas, the State Government may levy and collect the tax on motor vehicles, or any class thereof at different rates in those areas, so however that by increase or decrease of the rate, of tax annually in those areas, within a period of three years, a uniform rate of tax is levied throughout the State.

¹⁰[(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.]

1. These words “but not exceeding the maximum rates specified in the first, Second and Third Schedules” were substituted for the words “but not exceeding the maximum rates specified in the First Schedule” by Guj. 17 of 1987, s. 3 (1).
2. The word “First, Second, Third, Fourth and Fifth Schedule” were substituted for the words “First, Second and Third Schedules” by Guj. 10 of 1998, s. 3 (1).
3. These words were substituted for the words “Second, Third, Fourth, Fifth, Sixth, Seventh, Eighth, Ninth, Tenth and Eleventh Schedules” by Guj. 4 of 2007, s. 3(1).
4. This proviso was substituted by Guj. 17 of 1987, s. 3(2).
5. The words, figure and letter were substituted for the words “in the First Schedule” by Guj. 10 of 1991, s. 3 (1) (a).
6. The words, figure and letters “section 3A or” were deleted by Guj. 16 of 2003, s. 2.
7. These words were substituted for the words “Fourth Schedule or Sixth Schedule or Eighth Schedule or Tenth Schedule” by Guj. 4 of 2007, s. 3 (2) (a).
8. These words, letters and figures were substituted for the words, letters and figures “not exceeding Rs. 250”, *ibid.*, s. 3(2)(b).
9. These words and figures were substituted for the words and figures “the Motor Vehicles Act, 1939” by Guj. 10 of 1991, s. 3 (1) (b).
10. Sub-Section (1A) was inserted by Guj. 5 of 2010, s. 2.



(2) Except during any period for which the Taxtion Authority has, in the prescribed manner, certified that a motor vehicle was not used or kept for use in the State, the registered owner, or any person having possession or control, of a motor vehicle of which the certificate of registration is current, shall, for the purposes of this Act, be deemed to use or keep such vehicle for use in the State.

¹[* * * *]

3A. [Levy and Payment of tax on certain omnibuses] Deleted by Guj. 9 of 2002, s. 3.

3B. [Levy of life time tax.] Deleted by Guj. 17 of 1987, s. 4.

⁶[Payment of tax levied under section 3.]

4.(1) ²[The tax leviable under section 3 in respect of a motor vehicle specified in the First Scheduled shall be paid in advance by every registered owner, or any person having possession or control, ³[of such motor vehicles to which sub-section (1AA) does not apply],-

(i) annually, at the rates fixed by the State Goverment under section 3 (hereinafter referred to as the “annual rate”), or

(ii) for one or more quarters, on payment for each such quarter at one-fourth of the annual rate referred to in clause (i) *plus* ten percentum thereof (hereinafter referred to as the “quarterly rate”), or

(iii) for any period less than a quarter expiring on the last day of the quarter, at the quarterly rate aforesaid less one-twelfth of the annual rate of the tax for every complete calendar month which has expired during such quarter.

⁴[(1A) Notwithstanding anything contained in sub-setction (1)-

(a) the tax in respect of ⁵[a transport vehicle not being the designated omnibus] 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.]

1. Sub-Section (3) was deleted by Guj. 9 of 2002, s. 2.
2. This portion was substituted for the portion beginning with the words “The tax leviable” and ending with the words “does not apply” by Guj. 17 of 1987, s. 5 (1).
3. These words, brackets, figure and letters were substituted for the words “of such motor vehicles” by Guj. 13 of 1995, s. 4 (1).
4. Sub-section (1A) was inserted by Guj.1 of 1971, s. 3.
5. These words were substituted for the words “ a transport vehicle” by Guj. 10 of 1991, s. 5 (1).
6. This marginal note was substituted, *ibid.*, s. 5 (2).

¹[(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, ² [* * *] in Part I, ³ [* * *], 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 ⁴ [or the <i>lump sum</i> tax specified in the Third Schedule.]
⁵ [(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.]

⁶[(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.

⁷[**Explanation.**—For the purposes of this section, ⁸[sub-section (6) of section 9, sub-section (1AA) of section 18] 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.]

1. Sub-section (1AA) was inserted by Guj. 13 of 1995, s. 4 (2).
2. The words and letter under the heading “A. Motor Vehicles fitted Solely with pneumatic tyres” were deleted by Guj. 9 of 2002, s. 4 (1)(a).
3. The words “or a motor Vehicle of like description falling in Part II” were deleted by Guj. 4 2007, s. 4 (1) (a)(i).
4. These words were added, *ibid.*, s. 4 (1)(a) (ii).
5. Entry (b) was substituted by Guj. 5 of 2010, s. 3(1).
6. Sub-section (1AAA) was inserted by Guj. 9 of 2002, s. 4(2).
7. This Explanation was added, *ibid.*, s.4(3).
8. These words, brackets, figures and letters were substituted for the words, brackets and figures “ sub-section (6) of section 9” by Guj. 16 of 2003, s. 3.



¹[(1AB) (a) The tax leviable under section 3 in respect of a motor vehicle specified in the ²[Second Schedule, ³[* * *] 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 ceased.] **Guj. 17 1987.**

⁴[(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.**

⁵[(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.]

⁶[(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.]

Issue of
[receipt] and
certificate of
taxation.

5. (1) When the tax leviable ⁷[under this Act] in respect of any motor vehicle is paid, the Taxation Authority shall issue, to the person paying the tax,-

(a) ⁸[a receipt], in the prescribed form, indicating therein that such tax has been paid, and

(b) a certificate of taxation, in the prescribed form, indicating therein the rate at which the tax is leviable and the period for which the tax has been paid.

1. Sub-section (1AB) was inserted by Guj. 17 of 1987, s. 5 (3).

2. The words "Second schedule, Third Schedule, Fourth Schedule or Fifth Schedule" were substituted for the words "Second Schedule or the Third Schedule" by Guj. 10 of 1998, s. 5 (1).

3. The words "Third Schedule, Fourth Schedule, Fifth Schedule, Sixth Schedule, Seventh Schedule, Eighth Schedule, Ninth Schedule, Tenth Schedule or Eleventh Schedule" were deleted by Guj. 4 of 2007, s. 4 (2).

4. Clause(c) was inserted by Guj. 5 of 2010, s. 3 (2).

5. Sub-section (1ABB) was inserted by Guj. 4 of 2007, s. 4 (3).

6. Sub-section (2) was substituted by Guj. 10 of 1998, s. 5(2).

7. These words were substituted for the words and figure "under section 3", *ibid.*, s. 6.

8. These words were substituted for the words "a token" by Guj. 17 of 1987, s. 6(1).

9. This word was substituted for the words tax token", *ibid.*, s. 6 (2).

(2) Where a certificate of taxation has already been issued in respect of such motor vehicle, the Taxation Authority shall, on payment of tax as aforesaid, cause to be made in the certificate of taxation an entry of any such payment.

6. (1) Subject to the provisions of this section, every registered owner, or person who has possession or control, of a motor vehicle used or kept for use in the State shall fill up, sign and deliver, in the manner provided in sub-section (4), a declaration, and shall, along with such declaration, pay to the Taxation Authority ¹[the tax which the Taxation Authority certifies on such declaration to be due] in respect of such vehicle.

(2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the State, is altered or is proposed to be used in such manner as to render the registered owner, or person who has possession or control, of such vehicle liable to the payment of an ²[additional tax or a *lump sum* tax] under section 7, such owner or person shall fill up, sign and deliver in the manner provided in sub-section (4) an additional declaration and shall, along with such additional declaration (accompanied by ³[* * *] the certificate of taxation in respect of such motor vehicle), pay to the Taxation Authority ⁴[an additional tax or the *lump sum* tax payable under that section which the Taxation Authority certifies on such declaration to be due] in respect of such vehicle.

(3) Such owner or person shall, at the time of making payment of tax under sub-section (1), or of the additional tax under sub-section (2), produce before the Taxation Authority a valid certificate of insurance, in respect of the vehicle, which complies with the requirements of ⁵[Chapter XI of the Motor Vehicles Act, 1988] ;

(4) The declaration under sub-section (1), and the additional declaration under sub-section (2), shall be in the prescribed form, containing the prescribed particulars, and shall be delivered, after being duly filled up and signed, within the prescribed time. The additional declaration shall indicate clearly also the nature of the alteration made in the motor vehicle, or as the case may be, the altered use to which the vehicle is proposed to be put.

⁶[* * * * *]

⁷[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,-

(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 ⁸[Second Schedule or the Third Schedule,]

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

(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

1. These words were substituted for the words "the tax which he appears by such declaration to be liable to pay" by Guj. 10 of 1998, s.7 (1).
2. These words were substituted for the words "additional tax", *ibid.*, s. 7 (2) (a).
3. The words "the tax taken and" were deleted by Guj.17 of 1987, s. 7 (1).
4. These words were substituted for the words "the additional tax payable under that section, which he appears by such additional declaration to be liable to pay" by Guj. 10 of 1998, s. 7 (2) (b).
5. These words and figures were substituted for the words and figures "Chapter VIII of the Motor Vehicles Act, 1939" by Guj. 10 of 1991, s. 6.
6. Sub-section (5) was deleted by Guj. 10 of 1998, s. 7 (3).
7. Section 7 was substituted by Guj. 17 of 1987, s. 8.
8. These words were substituted for the words "Third Schedule" by Guj. 4. of 2007, s. 5.



Tax to be paid along with declaration.

Payment of additional tax or *lump sum* tax.



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 ¹[Second Schedule or the Third Schedule.]

Liability to pay arrears of tax of persons succeeding to the ownership, possession or control of motor vehicles.

8. (1) If the tax leviable in respect of any motor vehicle remains unpaid by any person liable for the payment thereof, and such person before having paid the tax has transferred the ownership of such vehicle or has ceased to be in possession or control of such vehicle, the persons to whom the ownership of the vehicle has been transferred or the person who has possession or control of such vehicle shall also be liable to pay the said tax to the Taxation Authority.

(2) Nothing contained in this section shall be deemed to affect the liability to pay the said tax, of the person who has transferred the ownership or has ceased to be in possession or control of such vehicle.

Interest on non-payment of tax.

²[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 ³[at such rate not exceeding eighteen per cent. per annum, as the State Government may, by notification in the *Official Gazette*, specify] 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.]

Refund of tax.

9. (1) ⁴[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] on the date specified in such certificate (herein referred to as “the said date”), such person shall, on an application made in that behalf, and subject to such conditions as the State Government may notify in this behalf in the *Official Gazette*, be entitled to a refund,-

(a) Where the tax has been paid in advance at the annual rate, then,-

(i) in respect of a quarter or quarters which have not commenced before the said date, of a sum equal to the difference between the sum paid at the annual rate and the sum which would have been payable at the quarterly rate, for every quarter which has expired before the said date as also for the quarter in which ⁵[the certificate of taxation is surrendered], and

1. These words were substituted for the words “Third Schedule” by Guj. 4 of 2007, s. 5.

2. Section 8A was inserted by Guj. 16 of 2003, s. 4.

3. These words were substituted for the words “at the rate of two per cent. for each month or part thereof” by Guj. 4 of 2007, s. 6.

4. This portion was substituted for the portion beginning with the words “Where any person” and ending with the words “have been surrendered” by Guj. 17 of 1987, s. 9 (1) (a).

5. These words were substituted for the words “the tax token and certificate of taxation are surrendered”, *ibid.*, s. 9 (1) (b).



(ii) in respect of any unexpired portion of a quarter, in accordance with the provisions of clause (b) of this sub-section as if he had paid the tax for that quarter at the quarterly rate;

(b) where the tax has been paid in advance at the quarterly rate, then for each calendar month in the period for which the tax has been paid and which has not commenced on the said date, of a sum equal to one-twelfth of the annual rate of tax leviable in respect of such vehicle.

(2) Where any person has paid the tax in advance ¹[in respect of a motor vehicle specified in the First Schedule], he shall be entitled, on the production of a certificate signed by a Taxation Authority stating that an application for the registration of such vehicle has been refused, to a refund of the tax paid.

(3) ²[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], the person who has paid such tax shall be entitled on the production of a certificate signed by a Taxation Authority stating that the vehicle has been so altered or used and on the surrender of ³[* * *] the certificate of taxation, to a refund of a sum equal to the difference between the amount which would be refundable to him in accordance with the provisions of sub-section (1) and the amount of the tax leviable on such vehicle at the lower rate ; ⁴[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) Notwithstanding anything contained in sub-section (1), a person shall be entitled to a refund of the tax as provide in that sub-section on the production of a certificate signed by a Taxation Authority stating that such Authority is satisfied that-

(a) (i) such person for reasons beyond his control, is not able to surrender ⁵[* * * *] the certificate of taxation, and

(ii) the vehicle in respect of which the refund of the tax is being claimed will not be used in any public place during the period for which such refund is claimed, or

(b) (i) the vehicle in respect of which refund of the tax is claimed has not been used in any public place during the period for which such refund is claimed, and,

(ii) the application for refund could not be made for reasons beyond his control; provided however that such application is made within such period as may be prescribed.

⁶[(4A) Where a perosn is entitled to a refund of tax under sub-section (1), (2), (3), or (4) and,-

1. These words were substituted for the words "in respect of a motor vehicle" by Guj. 17 of 1987, s. 9 (2).
2. This portion was substituted for the portion beginning with the words "Where a motor vehicle" and ending with the words "at a lower rate", *ibid.*, s. 9 (3) (a).
3. The words "the tax token and" were deleted, *ibid.*, s. 9 (3) (b).
4. This portion was substituted for the portion beginning with the words "and the Taxation Authority" and ending with the words "in the certificate of taxation", *ibid.*, s. 9 (3) (c).
5. The words "the tax token or" were deleted, *ibid.*, s. 9 (4).
6. Sub-section (4A) was inserted by Guj. 6 of 1999, s.4.



(a) the amount of such refund exceeds the amount of tax, penalty or interest or the aggregate of any of them which is due from such person in respect of any other period at the time of payment of the amount of refund to him, there shall be paid to him by the Taxation Authority either the whole amount of refund or at his option the balance of the amount of refund remaining after deduction therefrom the amount of such tax, penalty or interest or the aggregate of any of them;

(b) the amount of such refund is less than the amount of tax, penalty or interest or the aggregate of any of them which is due from such person in respect of any other period at the time of payment of the amount of refund to him, there shall be paid to him by the Taxation Authority the whole amount of refund or at his option the whole amount of refund shall be appropriated by the Taxation Authority towards payment of the amount of such tax, penalty or interest or the aggregate of any of them and the balance shall be recoverable from him.]

¹[(5) Where a Taxation Authority is satisfied that-

(a) for any reasons 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.]

²[(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.]

1. Sub-section (5) was added by Guj. 17 of 1987, s. 9 (5).

2. Sub-section (6) was added by Guj. 9 of 2002, s. 5.

10. In the case of a fleet owner, the provisions of sections 3, 4, 5, 6 and 9 shall, so far as may be, apply subject to the following modifications, namely :



(1) In order to determine the amount of tax payable by a fleet owner in any year, before the commencement of such year the fleet owner shall first make and deliver to the Taxation Authority a preliminary declaration in the prescribed form stating the prescribed particulars in respect of all transport vehicles used or kept for use by him in the State in February of the year immediately preceding the year for which such declaration is made, or on any day of that month. Such declaration shall be accompanied by a certificate of final assessment of tax (if any) issued by the Taxation Authority for such previous year, and such other documents as may be prescribed.

(2) On receipt of such preliminary declaration, and as soon as may be after the commencement of the year, the Taxation Authority shall, on the basis of such declaration, determine, the amount of tax to be paid by such fleet owner provisionally, and communicate the same to the fleet owner by issuing a certificate of provisional assessment of tax for the year, in such form as may be prescribed.

(3) The amount of tax provisionally determined under clause (2) shall be paid by the fleet owner to the Taxation Authority within fifteen days from the date of receipt of the certificate of the provisional assessment.

(4) The fleet owner shall then fill up and sign a final declaration, in the prescribed form, stating the prescribed particulars, in respect of the transport vehicles used or intended to be used by him in the year for which the tax is payable, and shall deliver within the prescribed time the final declaration so filled in and signed, to the Taxation Authority. Such declaration shall be accompanied by the certificate of provisional assessment of tax issued by the Taxation Authority for the year, and such other documents as may be prescribed.

(5) On receipt of such final declaration, the Taxation Authority shall verify the number of transport vehicles used or kept for use by the fleet owner during the year for which the tax is payable, the licensed carrying capacity in the case of stage carriages and contract carriages, the registered laden weight in the case of goods vehicles, the unladen weight in the case of other transport vehicles, and such other particulars as may be deemed necessary, and shall finally determine the amount of tax leviable at the rates fixed under sub-section (1) of section 3 on the transport vehicles of such fleet owner, and communicate the same to the fleet owner by issuing a certificate of final assessment of tax for that year, in such form as may be prescribed.

(6) Where the amount of tax is finally determined under sub-section (5), taking into consideration the amount paid by the fleet owner under sub-section (3), the difference (if any) that may be due shall be paid by, or refunded to, the fleet owner in such manner, and within such time, as may be prescribed :

Provided that the fleet owner shall be entitled to a proportionate reduction in the amount of tax finally leviable in respect of vehicles which are certified by the Taxation Authority as not used for a period of one calendar month or more.

(7) Within thirty days of the transfer of ownership of any of his transport vehicles, the fleet owner shall report the transfer to the Taxation Authority.



(8) The Taxation Authority may, for the purposes of this sanction, require the fleet owner to produce before him any transport vehicles or any accounts, registers, records, or other documents or to furnish any information or may examine the vehicles or the accounts, registers, records or other documents, and the fleet owner shall comply with any such requisition made of him.

Destination
and utilisation
of the proceeds
of tax.

11. ¹[* * * * *]

(2) The State Government shall, ²[* * * * *]

(a) continue to pay annually to each local authority, a sum equal to the amount which was being paid to such local authority immediately before the commencement of this Act under the provisions of the Bombay Motor Vehicles Tax Act, 1935;

Bom. XXXIV
of 1935.

¹[* * * * *]

(b) pay annually to each local board which at the commencement of this Act was levying tolls on vehicles or animals or persons and to any other local authority which at such commencement was levying or collecting tolls on motor vehicles and trailers a sum determined by the State Government, after consulting the local board or local authority concerned, as representing the net average annual income of such local board or local authority from such tolls, after deducting the cost of collection, during the three years ending on the 31st day of March, 1958 plus 10 per centum of such sum;

(c) pay annually to each of the local authorities specified in the ²[Fourth Schedule] as contribution, the sum mentioned against them in that Schedule.

(3) The contributions to the local authorities made under sub-section (2) shall be paid in such instalments, in such manner, and on such dates, as the State Government may, after consulting the local authorities concerned, prescribe.

³[* * * * *]

⁴[(5) ⁵[The contributions] made under sub-section (2), shall be charged on the Consolidated Fund of the State.]

⁶[* * * * *]

Arrears of tax
recoverable as
arrear of land
revenue.

12. Any ⁷[tax, penalty or interest due, and not paid as provided by or under this Act shall, subject to the other provisions of this Act, be recoverable in the same manner as an arrear of land revenue.

Restrictions on
use of motor
vehicles in
certain cases.

⁸[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.

1. Sub-section (1) was deleted by Guj. 13 of 1960, s. 2 (1).

2. The words "out of the State Road Fund" were deleted, *ibid.*, s.2 (2).

1. The words and figures "or as the case may be, the Central Provinces and Berar Motor Vehicles Taxation Act, 1947" were omitted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.

2. These words were substituted for the words "Twelfth Schedule" by Guj. 4 Of 2007, s.7.

3. Sub-section (4) was deleted by Guj. 13 of 1960, s. 2 (3).

4. Sub-section (5) was inserted and was deemed to have been inserted from the 1st day of May, 1960 by Guj. 5 of 1960, s.2, Sch.

5. These words were substituted for the words, brackets and figure "The amount transferred to the State Road Fund under Sub-section (1), and contributions" by Guj. 13 of 1960, s. 2 (4).

6. This Explanation was deleted, *ibid.*, s. 2 (5).

7. These words were substituted for the word "tax" by Guj. 16 of 2003, s. 5.

8. Sections 12A and 12B were inserted by Guj. 10 of 1998, s. 9.

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 ¹[an Assistant 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:]

²[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.]

³[**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.]

13. (1) ⁴[* * *]

(2) The State Government may, subject to the provisions of any rules made in that behalf, by notification in the *Official Gazette*, exempt either totally or partially any class of motor Vehicles, ⁵[* * *] or any motor vehicles belonging to any class of persons, from the payment of the tax.

⁶[(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.]

⁷[* * * *]

14. (1) Any person, who is aggrieved by any order of a Taxation Authority, may file an appeal before such person or authority, in such manner, within such time, and on payment of such fees, as may be prescribed :

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

Tax to be first charge on property.

Exemptions.

Appeal.

1. These words were substituted for the words "an Inspector of Motor Vehicles" by Guj. 4 of 2007, s. 8.
2. These provisos were inserted by Guj. 8 of 2015, s. 2.
3. Section 12C was inserted, *ibid.*, s.3.
4. Sub-section (1) was deleted by Guj. 16 of 2003, s. 6(1).
5. The words, bracket and figure "other than those falling under sub-section (1)" were deleted, *ibid.*, s.6(2).
6. Sub-sections (3) and (4) were added by Guj. 45 of 1963, s. 2.
7. This explanation was deleted by Guj. 16 of 2003, s. 6(3).



¹[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.]

(2) The appeal shall be heard and decided in such manner as may be prescribed.

Revision of orders.

²[**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 to 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 provision 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.]

Power of Police Officer and the Motor Vehicles Department Officers.

15. Any police officer, or officer of the Motor Vehicles Department, in uniform, not below such rank as may be prescribed by the State Government in this behalf, may-

(a) enter, at any time between sunrise and sunset, any premises where he has reason to believe that a motor vehicle is kept, or

(b) require the driver of any motor vehicle in any public place to stop such vehicle and cause it to remain stationary so long as may reasonably be necessary, for the purpose of satisfying himself that the amount of the tax due in accordance with the provisions of this Act in respect of such vehicles, has been paid.

1. Section 14A was inserted by President's Act No. 7 of 1976, s. 2.

2. This proviso was added by Guj. 4 of 2007, s. 9.

16. (1) Whoever, -

¹[* * * * *]

(b) delivers a declaration or additional declaration wherein the particulars required by or under this Act to be therein set forth are not fully and truly stated, or

(c) obstructs any officer in the exercise of the powers conferred by clause (a) of section 15 or fails to stop the motor vehicle when required so to do by such officer under clause (b) of that section,

shall, on conviction, be punished-

(i) with fine which shall not be less than a sum equal to the quarterly tax payable in respect of such vehicle, and which may extend to a sum equal to the annual tax payable in respect of such vehicle; and

(ii) in the event of such person having been previously convicted of an offence under this section, with fine which shall not be less than a sum equal to the tax payable in respect of such vehicle for two quarters, and which may extend to a sum equal to twice the annual tax payable in respect of such vehicle.

²[* * * * *]

17. Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided therein for such a contravention, shall on conviction, be punished with fine which may extend to ³[five thousand rupees] and in the event of such person having been previously convicted of an offence under this Act, with fine which may extend to ⁴[ten thousand rupees].

⁵[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 ⁶[so due].

⁷[(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.

⁸[(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.]

Penalty for possession or control of motor vehicle without payment of tax, for incomplete and untrue declaration, etc.

Other penalties.

Penalty for non-payment of tax.

1. Clause (a) was deleted by Guj. 1 of 1971, s. 4(i).
2. Sub-section (2) was deleted, *ibid.*, s. 4(ii).
3. These words were substituted for the words "one hundred rupees", by Guj. 8 of 2015, s. 4 (i).
4. These words were substituted for the words "two hundred rupees" *ibid.*, s. 4 (ii).
5. Section 18 was substituted by Guj. 1 of 1971, s. 5.
6. These words were substituted 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" by Guj. 17 of 1987, s 11.
7. Sub-section (1A) was inserted by Guj. 9 of 2002, s. 6(1).
8. Sub-section (1AA) was inserted by Guj. 16 of 2003, s. 7 (1).



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

Offence and punishment.

19. ³[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.]

Bom. 11 of 1868.

Bar to levy tolls, etc. on motor vehicles ⁷[except in certain exigencies]

20. (1) Except as provided in, the Bombay Ferries and Inland Vessels Act, 1868, or that Act as applied to the Kutch area of the ⁴[State of Bombay] ⁵[and subject to the provisions of sub-sections (1A), (1B), (1C), (1D), (1E) and (1F)], ⁶[* * * * *] on and after the commencement of this Act, no tolls shall be levied and collected-

(a) on any vehicle, animal or person by the State Government or by any local board,

(b) on any motor vehicle, by any other local authority.

⁸[(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 vehicle 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;

1. These words, brackets figure and letter were inserted by Guj. 9 of 2002, s. 6 (2).
2. These words, brackets, figure and letters were inserted by Guj. 16 of 2003, s. 7 (2).
3. Section 19 was substituted by Guj. 8 of 2015, s. 5.
4. These words stand unmodified by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.
5. These words, brackets, figures and letters were inserted by Guj. 9 of 1994, s. 3(1).
6. The words and figures “or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878” were omitted by the Gujarat Adaptation of Laws (State and concurrent subjects) Order, 1960.
7. These words were added by Guj. 9 of 1994, s. 3(4).
8. Sub-sections (1A), (1B), (1C), (1D), (1E) and (1F) were inserted by Guj. 9 of 1994, s. 3 (2).



(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 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 consider 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.]



(2) Notwithstanding anything contained in any law for the time being in force, but subject to the provisions of ¹[sub-sections (1), (1A), (1B), (1C), (1D), (1E), (1F)] and this sub-section, no local authority shall, after the commencement of this Act, impose or increase any taxes on motor vehicles :

Provided that-

(a) any taxes, other than tolls, on motor vehicles which immediately before the commencement of this Act were being lawfully levied by any local authority, may continue to be levied and collected until provision to the contrary is made by the State Legislature by law;

(b) nothing in this sub-section shall affect the power of any local authority to impose, increase or recover in respect of motor vehicles a tax falling under entry 52 in List II in the Seventh Schedule to the Constitution.

**Modification
of leases.**

21. (1) Where, before the commencement of this Act, the collection of tolls has been leased to any person under any law (other than the Bombay Ferries and Inland Vessels Act, 1868 or that Act as applied to the Kutch area of the ²[State of Bombay], ³[*****], for the time being in force, and the lease relates wholly or in part to any period subsequent to the commencement of this Act, the amount which the lessee has contracted to pay to the local authority concerned or to the State Government shall be reduced by the amount of the loss suffered by him in consequence of this Act having come into force.

**Bom.11 of
1868.**

(2) If the lessee and the local authority are unable to agree as to the amount of such loss, or if any other dispute arises between them as to the effect of this Act on the contract of lease, such dispute shall be decided by the Collector of the District, and any such dispute arising between the State Government and their lessee shall be decided by such authority as may be prescribed. The decision of the Collector or, as the case may be, of the prescribed authority, shall be final.

**Protection for
bonafide acts.**

22. No prosecution, suit or other proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

**Power to make
rules.**

23. (1) The State Government may, subject to the condition of previous publication, make rules for carrying out the purposes of this Act.

(2) In particular, and without prejudice to the generality of the foregoing provision, the State Government may make rules for all or any of the following matters, namely :-

⁴[(a) to prescribe the manner of certifying under sub-section (2) of section 3;]

⁵[(b) to prescribe the period within which and the manner in which the tax ⁶[*****] under sub-section (1) of section 4 shall be paid;]

(c) to prescribe the form of ⁷[the receipt] and certificate of taxation under section 5 ;

1. These words, brackets, figures and letters were substituted for the words, brackets and figure "sub-section (1)" by Guj. 9 of 1994, s. 3 (3).
2. These words stand unmodified by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order, 1960.
3. The words and figures "or the Hyderabad Ferries Act, or the Northern India Ferries Act, 1878" were omitted, *ibid*.
4. Clause (a) was substituted by Guj. 3 of 1992, s. 3 (1).
5. Clause (b) was substituted by Guj. 10 of 1991, s 7.
6. The words, brackets, figures and letter "under sub-sections (2) and (3) of section 3A and" were deleted by Guj. 16 of 2003, s. 8.
7. These words were substituted for the words "the tax token" by Guj. 17 of 1987, s. 12 (1).



(d) to prescribe the form of declaration and additional declaration, the particulars to be stated therein, and the time within which the declarations should be delivered under section 6 ;

(e) to regulate the manner in which refund of tax may be claimed under section 9 ¹[and the principles for determining the amount of refund under sub-section (5) of that section] ;

(f) to prescribe the form of preliminary and final declaration, the particulars to be stated therein, the documents which should accompany such declarations, the form of certificate of provisional and final assessment, the time within which the final declaration should be delivered and the manner in which and the time within which the difference of tax due may be paid by or refunded to, the fleet owner, under section 10 ;

(g) to prescribe the instalments of contribution and the manner in which and the dates on which they shall be paid under section 11 ²[* * * * *];

(h) to provide for the total or partial exemption from liability to payment of the tax in respect of any class of motor vehicles, or such vehicles belonging to a class of persons, the time within which the declaration shall be made in respect of such vehicles or by such persons, the amount which shall be payable on account of such vehicle and the token which any such vehicles shall carry under section 13 and the manner in which exemption may be claimed under that section ;

(i) to prescribe the authority before which, the manner in which, the time within which, and the fee on payment of which, an appeal may be filed, and the manner in which such appeal shall be heard and decided, under section 14 ;

(j) to prescribe the rank of officer who may exercise powers under section 15 ;

(k) to prescribe the amount of penalty payable under sub-section (1) of section 18, the manner in which, the time within which, and the officer to whom, such penalty shall be paid under that section ;

(l) to prescribe the authority which shall decide the dispute between the State Government and their lessee under sub-section (2) of section 21 ;

³[(m) to prescribe the terms and conditions and the manner of collection of toll ;]

(n) to provide for the supply of information regarding payment of tax and prescribe a fee therefor;

(o) any other matter which may be prescribed.

(3) A rule made under this section may provide that the contravention of any of the provisions which are specified in such rule shall be punishable with fine, which may extend to two hundred rupees.

(4) All rules made under this section shall be published in the *Official Gazette*.

1. These words were added, *ibid.*, s. 12 (2).

2. The words “and the manner in which the proceeds of the tax shall be expended under that section” were deleted by Guj. 13 of 1960, s. 3.

3. Clause (m) which was deleted by Guj. 17 of 1987, s. 12(3) was inserted by Guj. 9 of 1994, s. 4.



¹[(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.]

Repeal and savings.

24. On the commencement of this Act, the following laws, that is to say,- **Bom. XXXIV of 1935.**

(i) the Bombay Motor Vehicles Tax Act, 1935.

(ii) the Bombay Motor Vehicles Tax Act, 1935, as extended to the Kutch area of the State of Bombay. **Bom. XXXIV of 1935.**

(iii) the Central Provinces and Berar Motor Vehicles Taxation Act, 1947, **C.P. and Berar Act VI of 1947.**

(iv) the Saurashtra Motor Vehicles Tax Ordinance, 1948. **Sau. Ord. No. XLIX of 1948.**

(v) the Hyderabad Motor Vehicles Taxation Act, 1955. **Hyd. Act VI of 1955.**

shall be repealed :

Provided that such repeal shall not affect-

(a) the previous operation of any law so repealed, or anything duly done or suffered thereunder;

(b) any right, privilege, obligation or liability acquired, accrued or incurred under any law so repealed;

(c) any penalty, forfeiture, or punishment incurred in respect of any offence committed against any law so repealed; or

(d) any investigation, legal proceedings or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid ;

and any such investigation, legal proceeding or remedy may be instituted, continued or enforced, and any such penalty, forfeiture and punishment may be imposed, as if this Act had not been passed :

Provided further that, subject to the preceding proviso, anything done or any action taken (including any rules made under the Bombay Motor Vehicles Tax Act, 1935, but not rules made under any other law hereby repealed, or any notifications or orders issued, rate of tax fixed, the levy, assessment whether provisional or final and collection of tax made, tax token or certificate of taxation issued or surrendered, exemptions granted, application for refund of tax made or refund paid, declarations delivered), under any such law shall, in so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provisions of this Act and shall continue to be in force accordingly, unless and until superseded by anything done or any action taken under this Act. **Bom. XXXIV of 1935.**

Amendment of certain enactments.

25. The enactments specified in the ²[Fifth Schedule] are hereby amended to the extent, and in the manner, specified in the second column thereof.

1. Sub-sections (5) and (6) were added by Guj. 45 of 1963, s. 3.

2. These words were substituted for the words "Thirteenth Schedule" by Guj. 4 of 2007, s. 10.

**¹[FIRST SCHEDULE****(See Section 3)**²[Types of Motor Vehicles]Maximum Annual
rate of tax
Rs.³[* * * * *]⁴[* * * * *]⁵[III. Motor vehicles (including tricycles) used
for the carriage of goods or materials-⁶[* * * * *]⁷[(d) Vehicles, the gross vehicle
weight of which exceeds
⁸[7500 KG].Rs. 3000 plus Rs. 2000 for
every 1000 KG. or part there of
in excess of 3000 KG.]⁹[(e) Vehicles, the gross vehicle weight
of Rs. 6000:] which does not exceed
¹⁰ [7500 KG.] brought in for use or
kept for use in the State for a
temporary period.

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.]

¹¹[IV. Motor vehicles (including tricycles) plying for hire and used for the carriage of passengers ¹²[other than designated omnibuses],^(a) Vehicles licensed to carry more
than six passengers :¹³[Rs. 2000 plus Rs. 200] for
every passenger in addition
to six passengers which the
vehicle is so licensed to carry :

1. First Schedule was substituted by Guj. 15 of 1986, s. 2.

2. These words were substituted for the portion beginning with the words "Part-I Motor Vehicles" and ending with the words "Solar energy" by Guj. 4 of 2007, s. 11(1) (i).

3. The letter and words "A. Motor vehicles fitted solely with pneumatic tyres" were deleted by Guj. 10 of 1998, s. 11 (I) (b).

4. Clauses I and II were deleted by Guj. 17 of 1987, s. 14 (a).

5. Clause III was substituted by Guj. 12 of 1997, s. 2.

6. Entries (a), (b) and (c) were deleted by Guj. 18 of 2001, s. 6.

7. Item (d) was substituted by Guj. 4 of 2007, s. 11 (I) (ii) (a).

8. These figures and letters were substituted for the figures and letters "3000 KG" by Guj. 5 of 2010, s 4 (i).

9. This item was substituted for items (e), (f) and (g) by Guj. 4 of 2007, s.11 (I) (ii) (b).

10. These figures and letters were substituted for the figures and letters "3000KG" by Guj. 5 of 2010, s. 4 (ii).

11. Clause (IV) was substituted by Guj. 6 of 1999, s. 7.

12. These words were added by Guj. 9 of 2002, s. 7(I).

13. These letters, words and figures were substituted for the letters, words and figures "Rs. 1100 plus Rs. 100" by Guj. 4 of 2007, s. 11 (1) (iii) (a).



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.

(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,	¹ [Rs. 600.]
(ii) Vehicles licensed to carry in all four passengers.	² [Rs. 1300.]
(iii) Vehicles licenced to carry more than four passengers but not more than six passengers. to four passengers which the vehicle is licensed to carry.]	The rate specified in (ii) above plus ³ [Rs. 150] for every passenger in addition
⁴ [IV-A. Private Service Vehicles	⁵ [Rs. 5000] for every person permitted to be carried.]
⁶ [IVA A Sleeper designated omnibuses-	
(a) Sleeper designated omnibuses licensed to carry not more than twenty passengers	⁷ [Rs. 20000] per passenger which the vehicle is licensed to carry.

1. These letters and figures were substituted for the letters and figures "Rs. 400", *ibid.*, s. 11 (1) (iii) (a).
2. These letters and figures were substituted for the letters and figures "Rs. 900", *ibid.*, s. 11 (1) (iii) (b).
3. These letters and figures were substituted for the letters and figures "Rs. 100", *ibid.*, s. 11 (1) (iii) (c).
4. Clause IVA was inserted by Guj. 11 of 2000, s.3.
5. These letters and figures were substituted for the letters and figures "Rs. 500", by Guj. 4 of 2007, s. 11 (1) (iv).
6. Clause IVAA was inserted by Guj. 6 of 2002, s. 2(1).
7. These letters and figures were substituted for the letters and figures "Rs. 13000" by Guj. 4 of 2007, s. 11(1) (v) (a).



	Maximum Annual rate of tax Rs.
(b) Sleeper designated omnibuses licensed to carry more than twenty passengers.	¹ [Rs. 30000] per passenger which the vehicle is licensed to carry]
² [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) ³ [(i) Ordinary designated omnibuses licensed to carry not more than twelve passengers. ⁵ [including maxi cabs].	⁴ [Rs. 3000 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.	⁶ [Rs.6000] for every passenger which the vehicle is so licensed to carry.]
⁷ [(iii)] Ordinary designated omnibuses licensed to carry more than twenty passengers.	⁸ [Rs. 15000] for every passenger which the vehicle is so licensed to carry.
(b) (i) Luxury or tourist designated omnibuses licensed to carry not more than twenty passengers.	⁹ [Rs. 15000] for every passenger which the vehicle is so licensed to carry.
(ii) Luxury or tourist designated omnibuses licensed to carry more than twenty passengers.	¹⁰ [Rs. 15000] for every passenger which the vehicle is so licensed to carry.]

1. These letters and figures were substituted for the letters and figures “Rs. 18000”, *ibid.*, s. 11(1) (v) (b).
2. Clause IVAAA was inserted by Guj. 9 of 2002, s. 7(2).
3. Sub-items (i) and (ii) were substituted for sub-item (i) by Guj. 16 of 2003, s. 9(1) (b) (i).
4. These words were added and letters and figures were substituted for the letters and figures “Rs. 1800” by Guj. 4 of 2007, s. 11(1)(vi) (a) (i).
5. These letters and figures were substituted for the letters and figures “Rs. 3800”, *ibid.*, s. 11 (1) (vi) (a) (ii).
6. Sub-item (ii) was renumbered as sub-item (iii) by Guj. 16 of 2003, s. 9(1) (b) (ii).
7. These letters and figures were substituted for the letters and figures “Rs. 6000” by Guj. 4 of 2007, s. 11(1) (vi) (a) (iii).
8. These letters and figures were substituted for the letters and figures “ Rs. 6500”, *ibid.*, s. 11(1) (vi) (b) (i).
9. These letters and figures were substituted for the letters and figures “Rs. 9000”, *ibid.*, s. 11(1) (vi) (b) (ii).

Maximum Annual
rate of tax
Rs.



¹[* * * *]

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-

²[* * * * *]

* * * * *

* * * * *]

(d) Vehicle exceeding ³[2000 KG] in ⁴[3000.] 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,

(e) Vehicles exceeding ⁵[2000 KG] ⁶[Rs. 2000 plus Rs. 200] in weight, unladen, in which the for each such number total number of seats (including in excess of twenty. 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,

⁷[(f) (i) Tractors whether or not fitted ¹⁰[Rs. 3000 plus Rs. 1000 for with any equipment such as rigs, every additional 1000 KG. cranes, compressors or projectors, or part thereof, in excess exceeding ⁹[2000 KG. in weight.] of 2000 KG.]

1. Clause V was deleted, by Guj. 4 of 2007 s. 11(1) (vii).
2. Items (a), (b) and (c) were deleted by Guj. 17 of 1987, s. 14 (b).
3. These figures and letters were substituted for the figures and letters "2250 KG", by Guj. 4 of 2007 s. 11(1) (viii)(a)(i).
4. These figures were substituted for the figures "1500", *ibid.*, s. 11(1) (viii) (a) (i).
5. These figures and letters were substituted for the figures and letters "2250 KG", *ibid.*, s. 11(1) (viii)(a) (ii).
6. These letters, words and figures were substituted for the letters, words and figures "Rs. 1500 plus Rs. 20", *ibid.*, s. 11 (i) (viii) (a) (ii).
7. Entry (f) was inserted by Guj. 13 of 1995, s. 5 (2).
8. These figures, letters and words were substituted for the figures, letters and words "2250 KG. in weight unladen" by Guj. 4 of 2007, s. 11(1) (viii) (a) (iii) (i).
9. Column II was substituted, *ibid.*, s. 11(1) (viii) (a) (iii) (i).



Maximum Annual
rate of tax
Rs.

(ii) any motor vehicles exceeding¹[2000 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 purposes²[or any construction equipment vehicles or breakdown van used for towing disabled vehicles.]

(iii) 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.

³ [* * * * *] :

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

VIII. Motor Vehicles falling under⁴[***] clause IV or clause VI and manufactured out of India and imported into India after the 31st March, 1957. Twice the rates specified in⁵[* * *] clause IV or, as the case may be, clause VI.

1. These figures and letters were substituted for the figures and letters "2250 KG", by Guj. 4 of 2007, s. 11(1)(viii)(a)(ii).
2. These words were added, *ibid.*, s. 11(1)(viii)(a)(ii).
3. Item (iii) was deleted by Guj. 10 of 1998, s. 11(1) (c).
4. The words and figure "clause I or" were deleted by Guj. 17 of 1987, s. 14 (c) (i).
5. The word and figure "clause I" were deleted, *ibid.*, s. 14 (c) (ii).



¹[**Explanation IA.**—For the purposes of clause IVAA “sleeper designated omnibus” means a contract carriage constructed or adapted to provide berths for passengers to sleep thereon.]

²[**Explanation IAA.**— 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.]

³[**Explanation IAAA.**—For the purpose of clauses IVAA and IVAAA, where the sleeper designated omnibus consists of both the berths and 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.]

Explanation I.—⁴[For the purpose of clause VI],

(1) “Educational institution” shall mean such educational institution as is recognised by the State Government by order notified in *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: **Bom. XXIX of 1950.**

(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 ⁵[in the proviso to sub-section (1) of section 41 of the Motor Vehicles Act, 1988], such motor vehicle shall, ⁶[for the purpose of clause VI], be deemed to be owned by a person other than an individual. **59 of 1988.**

⁷[* * * * *]

⁸[* * * * *]

⁹[* * * * *]

1. Explanation IA was inserted by Guj. 6 of 2002, s. 2(2).
2. Explanation IAA was inserted by Guj. 9 of 2002, s. 7(3).
3. Explanation IAAA was inserted by Guj. 4 of 2007, s. 11(1) (ix).
4. These words and figures were substituted for the words and figures “for the purpose of clause I and clause VI” by Guj. 17 of 1987, s. 14(d).
5. These words, brackets and figures were substituted for the words, brackets and figures “in the proviso to sub-section (1) of section 24 of the Motor Vehicles Act, 1939” by Guj. 10 of 1991 s. 8.
6. These words and figures were substituted for the words and figures, “for the purposes of clause 1 and clause VI” by Guj. 17 of 1987, s. 14(e).
7. Class B was deleted by Guj. 10 of 1998, s. 11 (1) (d).
8. Class C was deleted by Guj. 17 of 1987, s. 14 (f).
9. Part II was deleted by Guj 4 of 2007, s. 11 (2).

¹[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 1st 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) Motorcycles 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 ²[7500 KG.] :

1. Second Schedule and Third Schedule were substituted by Guj. 4 of 2007, s. 12.

2. These figures and letters were substituted for the figures and letters "3000 KG" by Guj. 5 of 2010, s. 5.

Maximum rate of
lump sum Tax (Rs.)



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,-

- | | |
|---|--|
| <p>(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;</p> <p>(ii) in any other case, be two-thirds of the rates so specified.</p> <p>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.</p> <p>V Motor vehicles falling under clause I, or clause II and manufactured out of India and imported into India after the 31st March, 2007.</p> | <p>Twice the rates specified in clause I.</p> <p>Twice the rates specified in clause I or clause II or, as the case may be, clause IV.</p> |
|---|--|

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 follow,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;

Bom. XXIX
of 1950.

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;

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 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 <i>lump sum</i> Tax
---	--

I. Ordinarily designated omnibuses licensed to carry not more than twelve passengers including maxi cab.	15 per cent. of the cost of vehicle.
--	--

¹[* * * * *]

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,-

1. Clause II was deleted by Guj. 5 of 2010, s. 6.

Maximum rate of
lump sum Tax



- (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, semitrailer.

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.

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.

Explanation:—For the purpose of this Schedule, the expression ‘tax’ means the tax leviable under the Part 1].

¹[* * * *]

1. FORTH SCHEDULE, FIFTH SCHEDULE, SIXTH SCHEDULE, SEVENTH SCHEDULE, EIGHTH SCHEDULE, NINTH SCHEDULE, TENTH SCHEDULE AND ELEVENTH SCHEDULE were deleted by Guj. 4 of 2007, s. 13.

¹[FOURTH SCHEDULE]

(See section 11(2)(c).)



Name of local body	Amount to be paid Rs.
² [* * *]	
Himatnagar Municipality	379
Idar Municipality	61
Santrampur Municipality	938
² [* * *]	
Gandevi Municipality	705
Bilimora Municipality	300
Navsari Municipality	5,576
Unjha Municipality	275
Mehsana Municipality	145
Baroda Municipality	4,363
Dabhoi Municipality	121
Dehgam Municipality	200
² [* * *]	

³[FIFTH SCHEDULE]

(See section 25)

Enactments	Extent of Amendment
1888 III. The Bombay Municipal Corporations Act.	<p>1. To section 139, the following proviso shall be added, namely :- “Provided that no tax shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958”.</p> <p>2. To Section 80, the following proviso shall be added, namely :- “Provided that no tax shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958”.</p>

Bom. LXV
of 1958.Bom. LXV
of 1958.

1. TWELFTH SCHEDULE was renumbered as FOURTH SCHEDULE by Guj. 4 of 2007, s. 14.
2. Entries relating to Maharashtra State were deleted by the Gujarat Adaptation of Laws (State and Concurrent Subjects) Order 1960.
3. THIRTEENTH SCHEDULE was renumbered as Fifth Schedule by Guj. 4 of 2007, s. 14.



Enactments	Extent of Amendment
1949 LIX. The Bombay Provincial Municipal Corporations Act.	<p>1. In section 127.</p> <p>(a) in sub-section (2), in clause (e), the words and figures “other than motor vehicles or trailers, save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935” shall be deleted.</p> <p>(b) after sub-section (2), the following new sub-section shall be inserted, namely:-</p> <p>“(2A) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax or toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958.”</p>
1950 II. The City of Nagpur Corporation Act, 1948.	<p>2. In section 142, in sub-section (1), after the words “draught or burden in the case of animals” the following proviso shall be inserted, namely:-</p> <p>“Provided that no tax shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958”.</p> <p>In section 114, sub-section (2), the following proviso shall be added at the end, namely :-</p> <p>“Provided that no tax or toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958”.</p>
1923 VI ..The Bombay Local Boards Act.	<p>¹[* * *]</p> <p>In section 99, in clause (b), for the brackets, words and figures “(other than a toll on vehicles, animals or persons save as provided in section 14 of Bombay Motor Vehicles Tax Act, 1935)”, the brackets, words and figures “(not being a toll on vehicles, animals or persons, or a tax on motor vehicles, save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958)” shall be substituted.</p>

Bom. XXX IV of 1935.

Bom. LXV of 1958.

Bom. LXV of 1958.

Bom. LXV of 1958.

Bom. XXXIV of 1935.

Bom. LXV of 1958.

1. Entries relating to the Hyderabad Municipal Corporation Act, 1955 (Hyd. Act II of 1956) occurring in columns 1 and 2 were deleted by Bom. 63 of 1959, s.3, Second Schedule.



	Enactments	Exten tof Amendment
Bom. LXV of 1958.	1923 VI .. The Bombay Local Boards Act (as applied to the Kutch area of the State of Bombay under Part C States (Laws) Act, 1950 (XXX of 1950)).	In section 99, in clause(b), for the brackets and words “(other than a toll on vehicles, animals or persons)”, the brackets, words and figures “(not being a toll on vehicles, animals or persons or a tax on motor vehicles, save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958)” shall be substituted.
	1956 I .. The Hyderabad District Boards Act, 1955.	¹ [* * *]
	1948 .. The Central Provinces and Berar Local Government Act.	¹ [* * *]
Sau. Ord. XLIX of 1948.	1956 XXV .. The Saurashtra District Panchayats Act.	In Section 64, in clause (b), for the brackets, words and figures “(other than a toll on vehicles, animals, or persons save as provided in section 74 of the Saurashtra Vehicles Tax Ordinance, 1948)”, the brackets, words and figures “(other than a toll on vehicle, animals or persons, or a tax on motor vehicles, save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958)” shall be substituted.
	1925 XVIII .. The Bombay Municipal Boroughs Act.	In section 73, in sub-section (1),- (a) in clause (iii), the brackets, words and figures “(other than motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)” shall be deleted ; (b) in clause (xiv) the brackets, words and figures “(not being a toll on motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)” shall be deleted ; (c) after clause (xiv), the following proviso shall be inserted, namely :- “Provided that no tax or toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958.”; (d) for the words “ Provided that”, the words “Provided further that” shall be substituted.
Bom. XXXIV of 1935.		
Bom. XXXIV of 1935.		
Bom. LXV of 1958.		

	Enactments	Extent of Amendment	
1925XVIII.	The Bombay Municipal Boroughs Act (as adapted and applied to the Saurashtra area of the State of Bombay).	<p>In section 73. in sub-section (I),-</p> <p>(a) in clause (iii), the words and figures “other than motor vehicles or trailers save as provided in section 13 of the Saurashtra Motor Vehicles Tax Ordinance, 1948” shall be deleted;</p> <p>(b) in clause (xiv), the words and figures “not being a toll on motor vehicles and trailers save as provided by section 13 of the Saurashtra Motor Vehicles Tax Ordinance, 1948” shall be deleted;</p> <p>(c) after clause (xiv), the following proviso shall be inserted, namely :- “Provided that no tax or toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958.”;</p> <p>(d) for the words “Provided that”, the words “Provided further that” shall be substituted.</p>	<p>Sau. Ord. XLIX of 1948.</p> <p>Sau. Ord. XLIX of 1948.</p> <p>Bom. LXV of 1958.</p>
1925 XVIII.	The Bombay Municipal Boroughs Act (as applied to the Kutch area of the State of Bombay under the Part C States (Laws) Act, 1950 (XXX of 1950)).	<p>In section 73, in sub-section (I),-</p> <p>(a) in clause (iii), the brackets, words and figures “(other than motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)” shall be deleted;</p> <p>(b) after clause (xiv), the following proviso shall be inserted, namely :- “Provided that no tax or toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958”;</p> <p>(c) for the words “Provided that”, the words “Provided further that” shall be substituted.</p>	<p>Bom. XXX IV of 1935.</p> <p>Bom. LXV of 1958.</p>
1901 III.	The Bombay District Municipal Act.	<p>In section 59, in sub-section (1),-</p> <p>(a) In clause (iii), the brackets, words and figures “other than motor vehicles or trailers save as provided in section 14 of the Bombay Motor Vehicles Tax Act, 1935)” shall be deleted;</p> <p>(b) in clause (xi), the brackets, words and figures “(not being a toll on motor vehicles and trailers, save as provided by section 14 of Bombay Motor Vehicles Tax Act, 1935)” shall be deleted;</p>	<p>Bom. XXXIV of 1935.</p> <p>Bom. XXXIV of 1935.</p>





	Enactments	Extent of Amendment
Bom. LXV of 1958.		<p>(c) after clause (xi), the following proviso shall be inserted, namely :-</p> <p>“Provided that no tax or toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles tax Act, 1958.”;</p> <p>(d) for the words “Provided that”, the words “Provided further that” shall be substituted.</p>
Sau. Ord. XLIX of 1948.	<p>1901 III.. The Bombay District Municipal as Act applied to the Saurashtra area of the State of Bombay.</p>	<p>In section 59, in sub-section (1),-</p> <p>(a) in clause (iii), for the words and figures “other than motor vehicles or trailers save as provided in section 13 of the Saurashtra Motor Vehicles Tax Ordinance, 1948” shall be deleted;</p>
Sau. Ord. XLIX of 1948.		<p>(b) in clause (xi), the brackets, words and figures “(not being a toll on motor vehicles and trailers, save as provided by section 13 of the Saurashtra Motor Vehicles Tax Ordinance, 1948)” shall be deleted;</p>
Bom. LXV of 1958.		<p>(c) after clause (xi), the following proviso shall be inserted, namely :</p> <p>“Provided that no tax or toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958.”;</p> <p>(d) for the words “Provided that”, the words “Provided further that” shall be substituted.</p>
Bom. LXV of 1958.	<p>1956 XVIII..The Hyderabad District Municipalities Act.</p>	<p>¹[* * *]</p> <p>(b) In section 105, to sub-section (1), the following proviso shall be added, namely :-</p> <p>“Provided that no tax shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958”.</p>



Enactments			Extent of Amendment
			(c) In section 107, to sub-section (1), the following proviso shall be added, namely :- <p>“Provided further that no toll shall be levied on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958.”</p>
1922	II..	The Central Provinces and Berar Municipalities Act.	¹ [* * *]
1933	VI..	The Bombay Village Panchayats Act.	In section 89, to sub-section (2), in clause (vii), for the brackets, words and figures “(not being a toll on motor vehicles or trailers, save as provided by section 14 of the Bombay Motor Vehicles Tax Act, 1935)”, the brackets, words and figures “(no being a tax or toll on motor vehicles, save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958)” shall be substituted. <p>Bom. XXXIV of 1935.</p> <p>Bom. LXV of 1958.</p>
1933	VI	The Bombay Village Panchayats Act, 1933, as applied to the Kutch area of the State of Bombay.	In section 89, for the brackets, words and figures “(not being a to in motor vehicles or trailers, save as provided by section 14 of the Bombay Motor Vehicles Tax Act, 1935)”, the brackets, words and figures “(not being a tax or toll on motor vehicles, save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958)” shall be substituted. <p>Bom. XXXIV of 1935.</p> <p>Bom. LXV of 1958.</p>
1956	XVII..	The Hyderabad Gram Panchayats Act.	¹ [* * *]
1947	I..	The Central Provinces and Berar Panchayats Act, 1946.	¹ [* * *]
1949	LVII..	The Saurashtra Gram Panchayat Ordinanc	In section 41, to sub-section (1), the following proviso shall be added, namely :- <p>“Provided that no tax or toll shall be imposed on motor vehicles save as provided in section 20 of the Bombay Motor Vehicles Tax Act, 1958”.</p> <p>Bom. LXV of 1958.</p>

1. Entries relating to Hyderabad.