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PART IV

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

The following Act of the Gujarat Legislature, having been assented to by the Governor on the 31st March, 2017 is hereby published for general information.

K. M. LALA,

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

GUJARAT ACT NO. 12 OF 2017.

(First published, after having received the assent of the Governor, in the "*Gujarat Government Gazette*", on the 31st March, 2017).

AN ACT

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

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

1. (1) This Act may be called the Gujarat Motor Vehicles Tax (Amendment) Act, 2017.

**Short title and
commencement.**

(2) It shall come in to force on the 1st April, 2017.

Amendment
of section 4
of Bom.
LXV of 1958.

Bom. LX
1958.

2. In the Gujarat Motor Vehicles Tax Act, 1958 (hereinafter referred to as "the principal Act"), in section 4,-

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

Serial No.	Description of Vehicles	Manner of payment
"(i) (a)	Vehicles used for hire or reward other than designated omnibus registered before the 1 st April, 2017.	Annually or quarterly, at the rates fixed by the State Government under section 3, or <i>lump sum</i> tax specified in the Third Schedule.
(b)	Private Service Vehicle registered before the 1 st April, 2017.	Annually or quarterly, at the rates fixed by the State Government under section 3, or <i>lump sum</i> tax specified in the Third Schedule.
(c)	Tractor used for other than agriculture purpose and Construction Equipment Vehicle having unladen weight of which exceeds 2000 KG but not more than 7500 KG.	Annually or quarterly, at the rates fixed by the State Government under section 3, or <i>lump sum</i> tax specified in the Third Schedule.
(d)	Vehicles other than those mentioned above.	Annual or quarterly.";

(2) in sub-section(1AA), for the existing table, the following table shall be substituted, namely:-

Serial No.	Description of Vehicles	Manner of payment
"(a)	The motor vehicles specified in Clause-III of the First Schedule	Annually or in the case of half yearly, at the rate



	and registered before the 1 st April, 2017.	equal to the one-half of the annual rate plus 10 per cent. thereof or <i>lump sum</i> tax specified in the Third Schedule.
(b)	In case of designated omnibuses licensed to carry not more than the twelve passengers, registered before the 1 st April, 2017.	Annually or the <i>lump sum</i> tax specified in the Third Schedule.”.

(3) in sub-section (1ABB), to clause (i), the following proviso shall be inserted, namely:-

“Provided that when the owner or a person in possession or control of a Motor Vehicle falling under the First Schedule brings his vehicle for the registration after fifteenth day of the month, he shall be liable to pay tax of an amount equal to one day tax of the one-twelfth of the annual rate of tax for each day of the remaining period of the month and the above clause shall be applicable from the succeeding month of that month in which the vehicle is brought in for the registration.”.

3. In the principal Act, in section 6, to sub-section (1), the following proviso shall be inserted, namely:-

“Provided that where the online payment system is available, the registered owner or person who is in possession or control of a motor vehicle used or kept for use in the State shall fill up self-declaration form which shall have the similar effect of declaration specified as above.”.

**Amendment
of section 6
of Bom.
LXV of 1958.**

4. In the principal Act, in section 19, for the words, “six months and with fine”, the words “six months or with fine or with both” shall be substituted.

**Amendment
of section 19
of Bom.
LXV of 1958.**



Amendment
of First
Schedule to
Bom. LXV of
1958.

5. In the principal Act, in the First Schedule, -

(1) in clause III, -

(i) in item (d), in column 2, after the figures and letters "7500 KG", the words and figures "registered before the 1st April, 2017" shall be added at the end;

(ii) after item (e), in column 2, the following new item shall be inserted, namely:-

"(ee) vehicles, the gross vehicles weight of which exceeds 7500 kg. brought in for use or kept for use in the State for a temporary period.";

(2) in clause IV, in the heading, after the words "designated omnibuses", the words and figures "registered before the 1st April, 2017 or brought for use or kept for use in the State for a temporary period" shall be added at the end;

(3) in clause IV-A, in column 2, after the word "Vehicles", the words and figures "registered before the 1st April, 2017 or vehicles brought for use or kept for use in the State for a temporary period" shall be added at the end.

(4) in clause IV-AAA, -

(a) in item (a), in column 2, in sub-item (i), for the word "including maxi cabs", the words and figures "registered before the 1st April, 2017 or brought for use or kept for use in the State for a temporary period" shall be substituted;

(b) in item (b), in column 2, for sub-item (i), the following sub-item shall be substituted, namely:-

"(i)	Luxury or tourist designated omnibuses licensed to carry not more than twelve passengers.
(i-a)	Luxury or tourist designated omnibuses licensed to carry more than twelve but not more than twenty passengers.";



- (5) in clause VI, in item (f), in column 2, for sub-items (i) and (ii), the following sub-items shall be substituted, namely:-

“(i) tractors whether or not fitted with any equipments such as rigs, cranes, compressors or projectors exceeding 2000 KG in weight but not exceeding 7500 KG in weight,unladen registered before the 1st April, 2017or brought for use or kept for use in the State for a temporary period.

(ii)(a) any motor vehicles exceeding 2000 KG in weight but not exceeding 7500 KG in weight,unladen which are not intended to carry any passengers, goods or other load and which are fitted with any equipment such as rigs, cranes, compressors or projectors and are used for any special services or purposes or any construction equipment vehicles or breakdown van used for towing disabled vehicles registered before the 1st April, 2017or brought before in for use in the State for temporarily period;

(b) any motor vehicles exceeding 7500 KG in weight unladen which are not intended to carry any passengers, goods or other load and which are fitted with any equipment such as rigs, cranes, compressors or projectors, and are used for any special services or purposes or any construction equipment vehicles or breakdown van used for towing disabled vehicles.”.

6. In the principal Act, in the Second Schedule, in Part-I,-

- (1) in column2, for the figures, letters and words “1st April, 2007”, the figures, letters and words “1st April, 2017” shall be substituted.
- (2) in Clause I, in column 2, after sub-clause (iv),the following sub-clause shall be inserted namely;-

“(v) Tractor used for other than agricultural purposes and whether or not fitted with any equipments such as rigs, cranes, compressor or projectors or any motor vehicles

**Amendment of
Second
Schedule to
Bom. LXVof
1958.**



which are not intended to carry any passenger, goods or other load, and which are fitted with any equipments such as rigs, cranes, compressor, or projectors and uses for any special services or purposes or any construction equipment weight vehicles having unladen weight of which does not exceeds 7500 KG.”;

(3) in Clause II, in column 2, after sub-clause(iii),the following sub-clauses shall be added, namely:-

“(iv) Designated omnibus licensed to carry not more than twelve passenger.

(v) Motor Vehicles other than designated omnibuses.”;

(4) after Clause II, the following clause shall be inserted, namely:-

“II A. Private Service Vehicles.”;

(5) in Clause III in column 2, the words, figures and letters “ the gross vehicle weight of which does not exceeds 7500 KG”shall be deleted;

(6) after Explanation VII, the following Explanation shall be added, namely:-

“**Explanation VIII.-** For the purpose of calculating the *lump sum* tax under this Schedule, in case of articulated vehicles and combination of tractor-trailer, the sale price shall be the sum total of sale price of tractor and sale price of trailer or, as the case may be, the semi-trailer.”.

**Amendment of
Third Schedule
to Bom. LXVof
1958.**

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

(1) in column 2, for the words, letters and figures “Motor Vehicles registered in the State of Gujarat on or after the 1st April, 2007, which are transport vehicles”, the words, letters and figures “Motor Vehicles registered before 1st April, 2017” shall be substituted;

(2) for Clause I, the following Clause shall be substituted, namely:-

“I. Designated omnibuses licensed to carry not more than twelve passengers.”;

(3) after Clause I, the following Clauses shall be inserted, namely:-



“IA. Motor Vehicles including tricycles plying for hire or reward and used for the carriage of passengers other than designated omni buses.

IB. Private Service Vehicles.”;

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

“III. Motor Vehicles used for carriage of goods or material, the gross vehicle weight of which exceeds 7500 KG.”;

(5) Clause IV shall be deleted;

(6) after Clause IV as so deleted, the following Clause shall be added,namely:-

“V. tractor whether or not fitted with any equipments such as rigs, cranes, compressors or projectors or any Motor Vehicles which are not intended to carry any passenger, goods or other load, and which are fitted with any equipment such as rigs, cranes, compressors or projectors, and are used for any special services or proposes or any construction equipment vehicles having unladen weight more than 2000 KG but not more than 7500 kg.”.
