MINISTRY OF HOME AFFAIRS

NOTIFICATION

New Delhi, the 8th October 1968

G.S.R. 1850.—In exercise of the powers conferred by section 10 of the Dadra and Nagar Haveli Act, 1961 (35 of 1961), the Central Government hereby extends to the Union territory of Dadra and Nagar Haveli the Bombay Motor Vehicles Tax Act, 1958 (Bombay Act No. 65 of 1958), as in force in the State of Maharashtra on the date of this notification, subject to the following modifications, namely :—

Modifications

1. Throughout the Act, unless otherwise directed, for the words "State Government", the word "Administrator" and for the word "State", the words "Union territory" shall be substituted.

2. In section 1—

(a) in sub-section (2), for the words "State of Maharashtra", the words "Union territory of Dadra and Nagar Haveli" shall be substituted;

(b) for sub-section (3), the following sub-section shall be substituted, namely :—

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

3. In section 2—

(a) for clause (1), the following clauses shall be substituted, namely :—

(1) "Administrator" means the administrator of the Union territory of Dadra and Nagar Haveli;

(1A) "appointed day" means the date appointed by the Administrator under sub-section (3) of section 1;

(1B) "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;";

(b) after clause (8), the following clause shall be inserted, namely :—

"(8A) "Union territory" means the Union territory of Dadra and Nagar Haveli;".

4. In section 3, in sub-section (1), for the figures, letters and words "1st day of April, 1958,", the words "appointed day" shall be substituted.

5. In section 4, in sub-section (2), for the words "fifty naye paise", wherever they occur, the words "fifty paise" shall be substituted.

6. For section 11, the following section shall be substituted, namely :—

Proceeds of tax to be credited to the Consolidated Fund of India.	"11. The proceeds of the tax recovered under this Act shall be credited to the Consolidated Fund of India."

7. In section 19, the words "a Presidency Magistrate or" shall be omitted.

8. Sections 20 and 21 shall be omitted.

9. In section 23, in sub-section (2), clause (g) and clause (1) shall be omitted.

10. Sections 24 and 25 shall be omitted.

11. The Second Schedule and the Third Schedule shall be omitted.

ANNEXURE

THE BOMBAY MOTOR VEHICLES TAX ACT, 1958, AS EXTENDED TO THE UNION TERRITORY OF DADRA AND NAGAR HAVELI.

(BOMBAY ACT No. 65 OF 1958)

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. **Short title, extent and commencement.**—(1) This Act may be called the Bombay Motor Vehicles Tax Act, 1958.

(2) It extends to the whole of the Union territory of Dadra and Nagar Haveli.

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

2. **Definitions.**—In this Act, unless the context otherwise requires—

(1) "Administrator" means the administrator of the Union territory of Dadra and Nagar Haveli;

(1A) "appointed day" means the date appointed by the Administrator under sub-section (3) of section 1;

(iB) "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;

(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 Union territory;

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

(4) "quarter" means a period of three months commencing on the 1st day of April, the 1st day of July, the 1st day of October, or the 1st day of January of each year; and the term "quarterly" shall be construed accordingly;

(5) "registered owner" means the person in whose name a motor vehicle is registered under the Motor Vehicles Act, 1939, (IV of 1939);

(6) "tax" means a tax imposed under this Act;

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

(8) "tax token" means a token issued under section 5 indicating therein that the amount of tax has been paid, and includes a fresh tax token issued in place of the original token under this Act;

(8A) "Union territory" means the Union territory of Dadra and Nagar Haveli;

(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 the Motor Vehicles Act, 1939 (IV of 1939).

3. **Levy of tax.**—(1) Subject to the other provisions of this Act, on and from the appointed day, there shall be levied and collected on all motor vehicles used or kept for use in the Union territory a tax at the rates fixed by the Administrator, by notification in the Official Gazette but not exceeding the maximum rates specified in the First Schedule :

Provided that in the case of motor vehicles kept by a dealer in, or manufacturer of, such vehicles, for the purposes of trade, there shall be levied and collected such tax on those motor vehicles only which are permitted to be used on the roads in the manner prescribed by rules made under the Motor Vehicles Act, 1939, (IV of 1939) :

Provided further that, if the Administrator, because of the disparity in the rates of tax prevailing in certain areas of the Union territory 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 Union territory, 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 Administrator 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 Union territory.

(2) Except during any period for which the Taxation Authority has, in the prescribed manner, certified that a motor vehicle was not used or kept for use in the Union territory, 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 Union territory.

4. **Payment of tax.**—(1) The tax leviable under section 3 shall be paid in advance by every registered owner, or any person having possession or control, of a motor vehicle,—

(i) annually, at the rates fixed by the Administrator 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 per centum 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.

(2) In calculating the amount of tax due under sub-section (1) for any period less than one year, the fraction of a rupee less than fifty paise shall be taken as fifty paise, and the fraction of a rupee exceeding fifty paise shall be taken as a rupee

5. **Issue of tax token and certificate of taxation.**—(1) When the tax leviable under section 3 in respect of any motor vehicle is paid, the Taxation Authority shall issue, to the person paying the tax,—

(a) a token, 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.

(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. Tax to be paid along with declaration.—(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 Union territory 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 the tax which he appears by such declaration to be liable to pay in respect of such vehicle.

(2) Subject to the provisions of this section, when a motor vehicle used or kept for use in the Union territory 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 additional 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 the tax token and the certificate of taxation in respect of such motor vehicle), pay to the Taxation Authority the additional tax payable under that section, which he appears by such additional declaration to be liable to pay 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 Chapter VIII of the Motor Vehicles Act, 1939 (IV of 1939).

(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.

(5) On receipt of the additional tax under sub-section (2), the Taxation Authority shall issue to the registered owner, or person who has possession or control, of the vehicle a fresh tax token in place of the original token and shall cause an entry of such payment to be made in the certificate of taxation.

7. **Payment of additional tax.**—Where any motor vehicle, 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 higher rate of tax is payable the registered owner or person who is in possession or control of such vehicle shall pay for the unexpired portion of such period since the vehicle is altered or proposed to be used, an additional tax of a sum equal to the difference between the amount of tax payable for such unexpired portion at the higher rate and the rate at which tax was paid before the alteration or use of the vehicle for that portion; and until such additional tax has been paid, the Taxation Authority shall not grant a fresh tax token in respect of a vehicle so altered or proposed to be so used.

8. **Liability to pay arrears of tax of persons succeeding to the ownership, possession or control of motor vehicles.**—(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 person 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 effect, 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.

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9. **Refund of tax.**—(1) Where any person, who has paid the tax in advance in respect of a motor vehicle, produces a certificate signed by a Taxation Authority stating that the tax token and the certificate of taxation issued in respect of such vehicle have 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 Administrator may notify in this behalf in the *Officila 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 the tax token and certificate of taxation are surrendered; and

(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 in respect of a motor vehicle, 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 be a refund of the tax paid.

(3) Where a motor vehicle in respect of which the tax 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 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 the tax token and 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; and the Taxation Authority shall issue to the registered owner, or person who has possession or control, of the vehicle, a fresh tax token in place of the original token, and shall cause an entry of such refund to be made in the certificate of taxation.

(4) Notwithstanding anything contained in sub-section (1), a person shall be entitled to a refund of the tax as provided 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 the tax token or 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.

10. **Special provision for fleet owners.**—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 Union Territory 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 section, 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.

11. **Proceeds of tax to be credited to the Consolidated Fund of India.**—The proceeds of the tax recovered under this Act shall be credited to the Consolidated Fund of India.

12. **Arrears of tax recoverable as arrear of land revenue.**—Any tax 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.

13. **Exemption.**—(1) All motor vehicles designed and used solely for agricultural operations on farms or farm lands, shall be exempt from the payment of the tax.

(2) The Administrator 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 other than those falling under sub-section (1), or any motor vehicles belonging to any class of persons, from the payment of the tax.

Explanation.—For the purpose of this section the expression "agricultural operation" means tiling, sowing, harvesting, crushing of agricultural produce, or any other similar operation carried out for the purpose of agriculture; but does not include the transportation of persons or materials for the purpose of agriculture or the transportation of agricultural produce.

14. **Appeal.**—(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.

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

15. **Power of Police Officer and the Motor Vehicles Department Officers.**—Any police officer, or officer of the Motor Vehicles Department, in uniform, not below such rank as may be prescribed by the Administrator 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 vehicle, has been paid.

16. **Penalty for possession or control of motor vehicle without payment of tax, for incomplete and untrue declaration, etc.**—(1) Whoever,—

(a) as a registered owner or otherwise, has the possession or control of any motor vehicle used or kept for use in the Union Territory without having paid the amount of the tax, or additional tax, due in accordance with the provisions of this Act in respect of such vehicle, or

(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) The amount of any tax due shall be recoverable as if it were a fine.

17. Other penalties.—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 one hundred rupees, and in the event of such person having been previously convicted of an offence under this Act, with fine which may extend to two hundred rupees.

18. **Compounding of offences.**—(1) The prescribed officer may either before or after the institution of proceedings for any offence punishable under clause (a) of sub-section (1) of section 16, accept from any person charged with such offence by way of composition thereof such sum of money as may be prescribed, provided that the sum is paid within the prescribed time

(2) On payment by such person of such sum together with the amount of tax (if any), due, such person, if in custody, shall be set at liberty, and if any proceedings in any criminal court have been instituted against such person in respect of the offience the composition shall be deemed to amount to an acquittal, and no further criminal proceedings shall be taken against such person in respect of such offence.

19. **Trial of offences.**—No court inferior of that of a Magistrate of the Second Class shall try an offence punishable under this Act

20. [*Omitted*].

21. [*Omitted*].

22. **Protection for bonafide acts.**—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.

23. **Power to make rules.**—(1) The Administrator 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 Administrator may make rules for all or any of the following matters, namely:—

(a) to prescribe the manner in which the tax shall be paid;

(b) to prescribe the manner of certifying under sub-section (2) of section 3;

(c) to prescribe the form of the tax token and certificate of taxation under section 5;

(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;

(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) [*omitted*];

(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 15;

(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) [*omitted*];

(m) to prescribed the manner in which tax tokens shall be displayed;

(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.

24. [*Omitted*].

25. [*Omitted*].

FIRST SCHEDULE

(*See* Section 3).

	Maximum Annual Rate of Tax Rs.
Part I—Motor vehicles using motor spirit.	
A. Motor vehicles fitted solely with pneumatic tyres—	
I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)—	
(*a*) Cycles not exceeding to 50 Kgs. in weight unladen . .	36
(*b*) Cycles not exceeding 100 Kgs. in weight unladen . . .	72
(*c*) Cycles exceeding 100 Kgs. in weight unladen . . .	96
(*d*) Tricycles	96
(*e*) Cycles or tricycles used for drawing a trailer or side-car .	30 in addition to rates specified above.
II. Motor vehicles not exceeding 250 Kgs. in weight unladen adapted and used for invalids	5
III. Motor vehicles (including tricycles) used for carriage of goods or materials—	
(*a*) Vehicles the registered laden weight of which does not exceed 750 Kgs.	200
(*b*) Vehicles the registered laden weight of which exceeds 750 Kgs. but does not exceed 1500 Kgs.	360
(*c*) Vehicles the registered laden weight of which exceeds 1500 Kgs. but does not exceed 3000 Kgs.	520
(*d*) Vehicles the registered laden weight of which exceeds 3000 Kgs. but does not exceed 4500 Kgs.	720
(*e*) Vehicles the registered laden weight of which exceeds 4500 Kgs. but does not exceed 6000 Kgs.	960
(*f*) Vehicles the registered laden weight of which exceeds 6000 Kgs. but does not exceed 7500 Kgs.	1,200
(*g*) Vehicles the registered laden weight of which exceeds 7500 Kgs.	The rate specified in (*f*) above *plus* Rs. 100. for every 250 Kgs. or part thereof in excess of 7500 Kgs.

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

	Maximum Annual Rate of tax
	Rs.
IV. Motor vehicles (including tricycles) plying for hire and used for the carriage of passengers—	
(*a*) Vehicles licensed to carry in all not more than two passengers	120
(*b*) Vehicles licensed to carry in all more than two but not more than four passengers	240
(*c*) Vehicles licensed to carry more than four passengers . .	The rate specified in (*b*) above *plus* Rs. 80 for every passenger in addition to four passengers, which the vehicle is so licensed to carry.
Provided that where a tax on motor vehicles is levied by any local authority, the maximum rates for motor vehicles registered for use within the limits of such local authority shall be two-thirds of the aforesaid maximum rates.	
V. Breakdown Vans used for towing disabled vehicles . . .	200
VI. Motor vehicles other than those liable to tax under the foregoing provisions of the Schedule—	
(*a*) Vehicles not exceeding 750 Kgs. in weight, unladen . .	120
(*b*) Vehicles exceeding 750 Kgs. but not exceeding 1500 Kgs. in weight, unladen	180
(*c*) Vehicles exceeding 1500 Kgs. but not exceeding 2250 Kgs. in weight, unladen	240
(*d*) Vehicles exceeding 2250 Kgs. in weight, unladen (with seating capacity for not exceeding 15 persons including the driver) .	400
(*e*) Vehicles exceeding 2250 Kgs. in weight, unladen [with seating capacity over than that specified in (*d*) above . . .	400 (*Plus* Rs. 10 per person in excess of 15)
VII. Additional tax payable in respect of motor vehicle 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 for the carriage of goods or materials.
(*ii*) for each trailer when 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 passengers.

(iii) for each trailer when the trailer is used for any other purpose:		40
Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.		
B. Motor vehicles other than those fitted solely with pneumatic tyres.		The rates shown in Clause A, *plus* 50 per centum.
C. Dealers in, or manufacturers of, motor vehicles.— For a general licence— in respect of each motor vehicle		100
Part II.—Motor vehicles using fuel other than motor spirit. . . .		The rates shown in Part I, *plus* a surcharge of 50 per centum on all or any class of motor vehicles mentioned therein provided that such surcharge shall, in no case exceed Rs. 800.

SECOND SCHEDULE—(*Omitted*).

THIRD SCHEDULE—(*Omitted*).

[*No. F.* 10/1/68-UTL-105]

K. R. PRABHU, Jt. Secy.

IndiaCode

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