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

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

New Delhi, the 2nd August, 1989/Sravana 11, 1911 (Saka)

The following Act of Parliament received the assent of the President on the 2nd August, 1989, and is hereby published for general information:—

THE DELHI MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 1989

No 25 OF 1989

[*2nd August*, 1989]

An Act further to amend the Delhi Motor Vehicles Taxation Act, 1962

Short title and commencement.

BE it enacted by Parliament in the Fortieth Year of the Republic of India as follows:—

1. (*1*) This Act may be called the Delhi Motor Vehicles Taxation (Amendment) Act, 1989

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

57 of 1962.

Amendment of section 3.

2 In section 3 of the Delhi Motor Vehicles Taxation Act, 1962 (hereinafter referred to as the principal Act),—

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

"(*1*) Subject to the other provisions of this Act, on and from the commencement of the Delhi Motor Vehicles Taxation (Amendment) Act, 1989, there shall be levied and collected on—

(*a*) all motor vehicles described in column (1) of Part A of Schedule I and used or kept for use in Delhi, a tax at

the rate specified in the corresponding entry in column (2) of the said Part;

(*b*) all motor vehicles described in column (1) of Part B of Schedule I and used or kept for use in Delhi,—

(*i*) on their first registration in Delhi, a one time tax at the amount specified in the corresponding entry in column (2) of the said Part;

(*ii*) the same having been earlier registered in Delhi or in any other State, then having regard to the month of their first registration in Delhi or, as the case may be, in that other State, a one time tax at the amount specified in the respective columns (3) to (14) of Part C of Schedule I:

Provided that where such motor vehicles are more than ten years old from the date of their first registration, the owners thereof shall present the registration certificates of such motor vehicles to the taxation authority for an endorsement therein to the effect that the motor vehicles are more than ten years old and their use or keeping for use in Delhi do not attract any tax.";

(*ii*) in sub-section (*2*), after the proviso, the following proviso shall be added, namely:—

"Provided further that any such increase shall not apply in respect of a motor vehicle specified in Part B of Schedule I on which one time tax has been levied and collected.".

Amendment of section 4.

3. In section 4 of the principal Act, in sub-section (*2*), for clauses (*a*), (*b*) and (*c*), the following clauses shall be substituted, namely:—

"(*a*) where such vehicle is described in Part A of Schedule I,—

(*i*) for a year at the rate specified in the corresponding entry in column (2) thereof (hereinafter referred to as the annual rate); or

(*ii*) for one or more quarters, at one-fourth of the annual rate for each quarter; or

(*iii*) for any period less than a quarter expiring on the last day of the quarter, at one-twelfth of the annual rate for each complete month or part thereof included in such period; or

Substitution of new section for section 10.

(*b*) where such vehicle is described in Part B of Schedule I, a one time tax at the amount specified in the corresponding entry in column (2) in the said Part or, as the case may be, the amount specified in the respective columns in Part C.".

4. For section 10 of the principal Act, the following section shall be substituted, namely:—

Refund of tax.

"10. (*1*) When any person who has paid the tax in respect of a motor vehicle produces before the taxation authority a certificate

signed by the registering authority stating that the tax token and the certificate of registration issued in respect of such vehicle have been surrendered on the date specified by the registering authority in his certificate, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund,—

(*a*) in a case where payment of tax has been made in accordance with clause (*a*) of sub-section (*2*) of section 4, for each complete month of the period for which such tax has been paid and which is unexpired on the date on which the tax token and the certificate of registration were surrendered, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle; and

(*b*) in a case where payment of tax has been made in accordance with clause (*b*) of sub-section (*2*) of section 4, at the rates specified in Schedule IA.

(*2*) When any person has paid the tax in respect of a motor vehicle and the vehicle is removed outside Delhi before the expiry of the period for which the tax has been paid and taxed in another State or the registration of such vehicle is cancelled before the expiry of the period for which the tax has been paid, such person shall, on an application made in that behalf to the taxation authority and subject to such conditions as may be prescribed, be entitled to a refund,—

(*a*) in a case where payment of tax has been made in accordance with clause (*a*) of sub-section (*2*) of section 4, for each complete month of the period for which such tax has been paid and during which the vehicle was removed from Delhi or such vehicle's registration is cancelled, of an amount equal to one-twelfth of the annual tax payable in respect of such vehicle; and

(*b*) in a case where payment of tax has been made in accordance with clause (*b*) of sub-section (*2*) of section 4, at the rates specified in Schedule IB.

(*3*) Where the rates of tax leviable under Part B of Schedule I are increased by notification in the Official Gazette under sub-section (*2*) of section 3, the Administrator may, from time to time, by the same notification or by a separate notification in the Official Gazette, correspondingly increase the rates of refund payable under this section and the refund of tax payable in respect of the vehicles registered on or after the date of such notification shall be at such increased rates.".

Amendment of section 23.

5. In section 23 of the principal Act, in sub-section (*3*), after the words and figure "of section 3", the words, brackets and figures "and sub-section (3) of section 10" shall be inserted.

Substitution of new Schedules for Schedule I.

6. For Schedule I of the principal Act, the following Schedules shall be substituted, namely:—

'SCHEDULE I

(*See* section 3)

PART A

Description of motor vehicle	Annual rate of tax for each motor vehicle
(1)	(2)
	Rupees
GROUP A.—Motor vehicles fitted solely with pneumatic tyres	
I. Motor vehicles (including tricycles) used for transport or haulage of goods or materials, the registered laden weight of which—	
(*a*) does not exceed one tonne . . .	Two hundred and twenty
(*b*) exceeds one tonne but does not exceed two tonnes	Three hundred and ten
(*c*) exceeds two tonnes but does not exceed four tonnes	Four hundred and seventy
(*d*) exceeds four tonnes but does not exceed six tonnes	Six hundred and thirty
(*e*) exceeds six tonnes but does not exceed eight tonnes	Seven hundred and eighty
(*f*) exceeds eight tonnes but does not exceed nine tonnes . . .	Nine hundred and forty
(*g*) exceeds nine tonnes but does not exceed ten tonnes	Eleven hundred
(*h*) exceeds ten tonnes	The rate specified in (*g*) above *plus* one hundred and fifty-six rupees for every one tonne or part thereof in addition to ten tonnes.
II. Additional tax payable in respect of vehicles referred to in Item I, used for drawing trailers—	
(*a*) for each trailer the registered laden weight of which does not exceed two tonnes	One hundred and fifty
(*b*) for each trailer the registered laden weight of which exceeds two tonnes :	Three hundred
Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.	
III. Motor vehicles (including tricycles) plying for hire and used for the transport of passengers, when—	
(*a*) licensed to carry, in all not more than two passengers (excluding driver) .	One hundred
(*b*) licensed to carry, in all more than two but not more than four passengers (excluding driver and conductor)	Two hundred
(*c*) licensed to carry, in all more than four passengers but not more than six passengers (excluding driver and conductor)	Three hundred and seventy-five
(*d*) licensed to carry, in all more than six passengers but not more than eighteen passengers (excluding driver and conductor)	Six hundred and thirty
(*e*) licensed to carry more than eighteen passengers (excluding driver and conductor)	The rate specified in (*d*) above *plus* ninety-four rupees for every passenger in addition to eighteen passengers.
IV. Motor vehicles owned by Airline Companies or Corporations for carrying passengers and staff—	
(*a*) the seating capacity of which does not exceed four (excluding driver) .	Two hundred
(*b*) the seating capacity of which exceeds four but does not exceed six (excluding driver)	Three hundred and seventy-five
(*c*) the seating capacity of which exceeds six but does not exceed eighteen (excluding driver)	Six hundred and thirty
(*d*) the seating capacity of which exceeds eighteen	The rate specified in (*c*) above *plus* ninety-four rupees for every person in addition to eighteen persons.
V. Break-down vans used for towing disabled vehicles and tower wagons used for maintenance of overhead electric lines	Three hundred and ten
GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres	The rates shown in Group A in this Part *plus* fifty per cent. thereof.

PART B

Description of motor vehicle	Amount
(1)	(2)
	Rupees
GROUP 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 mechanised power)—	
(*a*) motor cycles, scooters (flat rate)	Four hundred
(*b*) scooterettes and autocycles (flat rate)	Two hundred
(*c*) tricycles (flat rate)	Five hundred
(*d*) motor vehicles specified in (*a*) or (*c*) above used for drawing a trailer or side car	The rate specified in (*a*) or (*c*) above *plus* one hundred and fifty rupees.
II. Motor vehicles (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms	One hundred
III. Motor vehicles other than those liable to tax under the foregoing provisions of this Schedule the registered unladen weight of which—	
(*a*) does not exceed one thousand kilograms	One thousand two hundred and fifty
(*b*) exceeds one thousand kilograms but does not exceed one thousand and five hundred kilograms	One thousand and six hundred
(*c*) exceeds one thousand and five hundred kilograms but does not exceed two thousand kilograms	Two thousand and three hundred
(*d*) exceeds two thousand kilograms	The amount specified in (*c*) above *plus* one thousand and five hundred for every one thousand kilograms or part thereof in addition to two thousand kilograms.
IV. Additional tax payable in respect of vehicles referred to in Item III if such vehicles are used for drawing trailers—	
(*a*) for each trailer the registered unladen weight of which does not exceed one tonne	Six hundred
(*b*) for each trailer the registered unladen weight of which exceeds one tonne:	One thousand and two hundred
Provided that two or more vehicles shall not be chargeable under this Item in respect of the same trailer.	
GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres.	The amount shown in Group A of this Part *plus* fifty per cent. thereof.

NOTE:—The registered unladen weight of motor vehicles shall be as specified in the certificate of registration.

PART C

Sl. No.	Age of the motor vehicle from the month of first registration	Group A of Part B—Amount on motor vehicles specified in Items—											Group B of Part B Motor vehicles
		I(a)	I(b)	I(c)	I(d)	II	III(a)	III(b)	III(c)	III(d)	IV(a)	IV(b)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
01	more than one year but not more than two years	360	180	450	135	90	1125	1440	2070	1350	540	1080	The amount shown for Group A Motor vehicles *plus* fifty per cent. thereof.
02	more than two years but not more than three years	320	160	400	120	80	1000	1280	1840	1200	480	960	
03	more than three years but not more than four years	280	140	350	105	70	875	1120	1610	1050	420	840	

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
04	more than four years but not more than five years	240	120	300	90	60	750	960	1380	900	360	720	
05	more than five years but not more than six years	200	100	250	75	50	625	800	1150	750	300	600	
06	more than six years but not more than seven years	160	80	200	60	40	500	640	920	600	240	480	
07	more than seven years but not more than eight years	120	60	150	45	30	375	480	690	450	180	360	
08	more than eight years but not more than nine years	80	40	100	30	20	250	320	460	300	120	240	
09	more than nine years but not more than ten years	40	20	50	15	10	125	160	230	150	60	120	
10	more than ten years	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	

NOTES:— 1. The amount indicated in column (6) is in addition to the amount specified in column (3) or (5).

2. The amount indicated in column (11) is for every one thousand kilograms or part thereof and in addition to the amount specified in column (10).

3. The amount indicated in column (12) or (13) is in addition to the amount specified in column (8), (9), (10) or (11).

SCHEDULE IA

[*See* section 10(*i*)(*b*)]

GROUP A.—Motor vehicles fitted solely with pneumatic tyres

PART I.—*Motor cycles, tricycles (including motor scooters and cycles with attachment for propelling the same by mechanised power)*

Sl. No.	If after registration the vehicle is not used for a quarter or more and its age from the month of first registration is—	Rate of refund per quarter or part thereof: Motor cycles, scooters	Scooterettes, autocycles	Tricycles	Vehicles specified in column (3) or (5) used for drawing a trailer or side car (for side car)
		Rs.	Rs.	Rs.	Rs.
(1)	(2)	(3)	(4)	(5)	(6)
01	one year or less	5.00	2.50	6.00	1.75
02	more than one year but not more than two years	5.00	2.50	6.00	1.75
03	more than two years but not more than three years	5.00	2.50	6.00	1.75
04	more than three years but not more than four years	5.00	2.50	6.00	1.75
05	more than four years but not more than five years	5.00	2.50	6.00	1.75
06	more than five years but not more than six years	5.00	2.50	6.00	1.75
07	more than six years but not more than seven years	5.00	2.50	6.00	1.75
08	more than seven years but not more than eight years	5.00	2.50	6.00	1.75
09	more than eight years but not more than nine years	5.00	2.50	6.00	1.75
10	more than nine years	Nil	Nil	Nil	Nil

PART II.—*Motor vehicles (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms*

Sl. No.	If after registration the vehicle is not used for a quarter or more and its age from the month of first registration is—	Rate of refund per quarter Rs.
(1)	(2)	(3)
01	one year or less	1.25
02	more than one year but not more than two years	1.25
03	more than two years but not more than three years	1.25
04	more than three years but not more than four years	1.25
05	more than four years but not more than five years	1.25
06	more than five years but not more than six years	1.25
07	more than six years but not more than seven years	1.25
08	more than seven years but not more than eight years	1.25
09	more than eight years but not more than nine years	1.25
10	more than nine years	Nil

PART III.—*Motor vehicles other than those liable to tax under Part I or Part II*

Sl. No.	If after registration the vehicle is not used for a quarter or more and its age from the month of first registration is—	Rate of refund per quarter when the registered unladen weight of the vehicle does not exceed 1000 kgs.	exceeds 1000 kgs. but does not exceed 1500 kgs.	exceeds 1500 kgs. but does not exceed 2000 kgs.	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs. or part thereof and is in addition to the rate specified in column (5)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
01	one year or less	15.50	20.00	28.75	18.75
02	more than one year but not more than two years	15.50	20.00	28.75	18.75
03	more than two years but not more than three years	15.50	20.00	28.75	18.75
04	more than three years but not more than four years	15.50	20.00	28.75	18.75
05	more than four years but not more than five years	15.50	20.00	28.75	18.75
06	more than five years but not more than six years	15.50	20.00	28.75	18.75
07	more than six years but not more than seven years	15.50	20.00	28.75	18.75
08	more than seven years but not more than eight years	15.50	20.00	28.75	18.75
09	more than eight years but not more than nine years	15.50	20.00	28.75	18.75
10	more than nyears	Nil	Nil	Nil	Nil

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PART IV.—*Additional tax payable in respect of vehicles referred to in Part III if such vehicles are used for drawing trailers*

Sl. No.	If after registration the motor vehicle is not used for a quarter or more and its age from the month of first registration is—	For each trailer the registered unladen weight of which	
		does not exceed one tonne	exceeds one tonne
(1)	(2)	(3)	(4)
		Rs.	Rs.
01	one year or less	7.50	15.00
02	more than one year but not more than two years	7.50	15.00
03	more than two years but not more than three years	7.50	15.00
04	more than three years but not more than four years	7.50	15 00
05	more than four years but not more than five years	7.50	15.00
06	more than five years but not more than six years	7.50	15.00
07	more than six years but not more than seven years	7.50	15.00
08	more than seven years but not more than eight years	7.50	15.00
09	more than eight years but not more than nine years	7.50	15.00
10	more than nine years	Nil	Nil

GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres

The rate shown in Group A *plus* fifty per cent. thereof.

Explanation.—In this Schedule "quarter" means a period of three months commencing on the first day of the month following the month in which the intimation of non-use of the vehicle on which the lumpsum tax has been levied and collected is given by the owner to the taxation authority.

SCHEDULE IB

[*See* section 10 (*2*) (*b*)]

GROUP A.—Motor cycles fitted solely with pneumatic tyres

PART I.—*Motor cycles, tricycles (including motor scooters and cycles with attachment for propelling the same by mechanised power)*

Sl. No.	If after registration, removal or cancellation of registration of vehicle takes place and its age from the month of first registration is—	Rate of refund			
		Motor cycles, scooters	Scooterettes, autocycles	Tricycles	Vehicles specified in column (3) or (5) used for drawing a trailer or side car (for side car)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs.	Rs.	Rs.	Rs.
01	one year or less	360	180	450	135
02	more than one year but not more than two years	320	160	400	120
03	more than two years but not more than three years	280	140	350	105
04	more than three years but not more than four years	240	120	300	90
05	more than four years but not more than five years	200	100	250	75
06	more than five years but not more than six years	160	80	200	60
07	more than six years but not more than seven years	120	60	150	45
08	more than seven years but not more than eight years	80	40	100	30
09	more than eight years but not more than nine years	40	20	50	15
10	more than nine years	Nil	Nil	Nil	Nil

PART II —*Motor vehicles (adapted and used for invalids) the registered unladen weight of which does not exceed three hundred kilograms*

Sl No.	If after registration, removal or cancellation of registration of motor vehicles (adapted and used for invalids) takes place and its age from the month of first registration—	Rate of refund
(1)	(2)	(3)
		R
01	one year or less	90
02	more than one year but not more than two years	80
03	more than two years but not more than three years	70
04	more than three years but not more than four years	60
05	more than four years but not more than five years	50
06	more than five years but not more than six years	40
07	more than six years but not more than seven years	30
08	more than seven years but not more than eight years	20
09	more than eight years but not more than nine years	10
10	more than nine years	Nil

PART III *Motor vehicles other than those liable to tax under Part I or Part II*

Sl. No.	If after registration, removal or cancellation of registration of vehicles takes place and its age from the month of registration—	Rate of refund per year when the registered unladen weight of the vehicle			
		does not exceed 1000 kgs	exceeds 1000 kgs but does not exceed 1500 kg	exceeds 1500 kgs but does not exceed 2000 kg	exceeds 2000 kgs. the amount specified in this column is for every 1000 kgs or part thereof and is in addition to the rate specified in column (5)
(1)	(2)	(3)	(4)	(5)	(6)
		Rs	Rs	Rs	Rs
01	one year or less	1125	1440	2070	1350
02	more than one year but not more than two years	1000	1280	1840	1200
03	more than two years but not more than three years	875	1120	1610	1051
04	more than three years but not more than four years	750	960	1380	900
05	more than four years but not more than five years	625	800	1150	750
06	more than five years but not more than six years	500	640	920	600
07	more than six years but not more than seven years	375	480	690	450
08	more than seven years but not more than eight years	250	320	460	300
09	more than eight years but not more than nine years	125	160	230	150
10	more than nine years	Nil	Nil	Nil	Nil

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PART IV.—*Additional tax payable in respect of vehicles referred to in Item VII—if such vehicles are used for drawing trailers*

Sl. No.	If after registration, removal or cancellation for registration of a vehicle takes place and its age from the month of first registration is—	Rate of refund	
		For each trailer the registered laden weight of which does not exceed one tonne	exceeds one tonne
(1)	(2)	(3)	(4)
		Rs.	Rs.
01	one year or less	540	1080
02	more than one year but not more than two years	480	960
03	more than two years but not more than three years	420	840
04	more than three years but not more than four years	360	720
05	more than four years but not more than five years	300	600
06	more than five years but not more than six years	240	480
07	more than six years but not more than seven years	180	360
08	more than seven years but not more than eight years	120	240
09	more than eight years but not more than nine years	60	120
10	more than nine years	Nil	Nil

GROUP B.—Motor vehicles other than those fitted solely with pneumatic tyres

The rate shown in Group A *plus* fifty per cent. thereof.'.

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V. S. RAMA DEVI,
Secy. to the Govt. of India.

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