

# **The Bombay Motor Vehicles Tax Rules, 1959**

**(As modified upto the 11<sup>th</sup> January 2007).**

# BOMBAY MOTOR VEHICLES TAX RULES, 1959

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FORMS & SCHEDULES

## **THE BOMBAY MOTOR VEHICLES TAX RULES,1959.**

Government Notification, Home Department, No. MTA 5058-XII, dated the 2<sup>nd</sup> February 1958 (Bombay Government Gazette, Extraordinary, Part IV-B page 184)

In exercise of the powers conferred by section 23 of the Bombay Motor Vehicle Tax Act, 1958 (Bombay LXV of 1958), and in supersession of The Bombay Motor Vehicles Tax Rules, 1940 continued in force by virtue of section 24 of that Act, the Government of Bombay hereby makes the following rules, namely:-

### **1. Short title, extend and commencement.-**

- (1) These rules may be called the Bombay Motor Vehicles Tax Rules, 1959.
- (2) They extend to the whole of the State of Bombay.
- (3) They shall come into force on the 1<sup>st</sup> day of April 1959.

### **2. Definitions.-**

In these rules, unless the context otherwise, requires,-

- (a) "Act" means the Bombay Motor Vehicles Tax Act, 1958;
- (b) "Declaration" and additional declaration" mean respectively; a declaration and additional declaration delivered under section 6;
- (c) "Form" means a form appended to these rules;
- (d) "State" means the State of Gujarat;
- (e) "Registered" means registered or deemed to be registered under the Motor Vehicles Act, 1988;
- (f) "Section" means a section of the Act;
- (g) Deleted
- (h) Words and expressions used but not defined in these rules shall have the meanings assigned to them in the Act or in the Motor Vehicles Act, 1988 or in the Central Motor Vehicles Rules 1989 or in the Gujarat Motor Vehicles Rules,1989.

3. **Assessment of rate of tax.-**

When a motor vehicle is registered within the State, then -

- (a) the Taxation Authority, where it is also the registering authority, shall, after verifying the particulars furnished in the application for registration, determine the rate at which the motor vehicle so registered is liable to be taxed and make an endorsement in Form "T" on the application aforesaid;
- (b) the registering authority, where it is not also the Taxation Authority, shall forthwith intimate the fact of such registration to the Taxation Authority and forward to the Taxation Authority the application for registration in order to enable the Taxation Authority to determine the rate of tax at which the motor vehicle should be taxed and to make an endorsement in Form "T" on the application aforesaid.

4. **Means of payment of tax.-**

The payment of tax may be made into a Government treasury or to the Taxation Authority in cash or by demand draft:

Provided that-

- (a) if the amount is sent by post, it shall not be sent except by demand draft;
- (b) no demand draft shall be accepted by the Taxation Authority unless it is crossed and is drawn on a bank at the place where the cash business of the Treasury is conducted by the State Bank of India, the Reserve Bank of India or any other bank conducting the cash business of the State Government at such place;
- (c) where payment is made by demand draft the date of actual remittance of such demand draft to the Taxation Authority shall be deemed to be the date of payment;

(d) where payment is made into a Government Treasury, the duplicate of the chalan number, date of payment and the name of the Government Treasury shall be intimated to the Taxation Authority.

**5. Certificate for non-user.-**

(1) A registered owner or any person who has possession or control of a motor vehicle in respect of which tax is paid in advance, not intending to use or keep for use such vehicle in the State and desiring to claim refund of tax on that account shall, before the commencement of the period for which the refund of tax is to be claimed, make a declaration in form "NT" for any specified period not exceeding beyond the period for which the tax is paid in advance to the Taxation Authority in whose jurisdiction such vehicle is to be kept under non-use alongwith the certificate of taxation, as well as certificate of fitness in case of transport vehicle and a fee of rupees ten:

Provided that where a vehicle is rendered incapable of being used or kept for use on account of any accident, mechanical defect or any other sufficient cause, which make it impossible to give an advance declaration as aforesaid, then such declaration shall be given within a period of seven days from the date of occurrence of such accident, mechanical defect or such other cause either in person or by registered post acknowledgement due.

(2) If the Taxation Authority is satisfied that the motor vehicle, in respect of which a declaration in Form "NT" has been made, has not been used, or kept for use for the whole or part of the period mentioned in the declaration, it shall certify that the motor vehicle has not been used or kept for use for the whole or part of such period as the case may be, by making an endorsement in the certificate of taxation to that effect:

Provided that nothing contained in this sub-rule shall affect the right of the Taxation Authority to recover the tax and penalty due for the period of non-use so certified if, at any time, it is found that the vehicle was actually used or kept for use in the State during such period.

(3) The declaration in Form 'NT' given under the proviso to sub-rule (1) shall be accompanied by a fee of rupees ten, the certificate of taxation and documentary evidence, if any, or any other proof evidencing such non-use of the vehicle and the period thereof. Where the appropriate Taxation Authority, on considering the evidence adduced if any, and on making such inquiries as it deems fit, refuses to admit the declaration of non-use or to certify the period of non-use, it shall record in writing its reason therefor and communicate them to the applicant.

**6. Declaration.-**

- (1) A declaration shall be in Form "AT". It shall state-
- (a) the registration mark, if any, of the motor vehicle;
  - (b) the period for which the tax is to be paid in advance in respect of the motor vehicle;
  - (c) the fuel used for the motor vehicle;
  - (d) if the motor vehicle is one which would be liable to be taxed at the rates specified in clause III or clause IV of class A in the First Schedule to the Act, whether the motor vehicle is intended to be used-
    - (i) solely within the limits of a local Authority which has levied a tax on motor vehicles, or
    - (ii) both within and without such limits.
- (2) A fresh declaration shall be made every time the payment of tax is made.

7. **Manner of delivery of declaration.-**

The declaration shall be delivered either by hand delivery or sent by registered post to the Taxation Authority within whose jurisdiction the motor vehicle is registered or in case of the ownership of a motor vehicle is transferred or the owner of a motor vehicle has changed the address, where such transfer of ownership of the vehicle or change of address has been recorded in the certificate of registration of vehicle. It shall be sent along with (a) the amount of tax due for the period specified in the declaration or the cheque, the demand draft, or as the case may be, a memorandum mentioning the chalan number, the date of payment and the name of Government Treasury in respect of such amount, (b) the certificate of taxation if any, issued in respect of the motor vehicle, and (c) a valid certificate of insurance in respect of the vehicle.

8. **Period within which declaration is to be made.-**

The declaration shall be delivered,-

- (i) where a motor vehicle is brought for registration, within three days or the application for registration;
- (ii) where the use of the vehicle was discontinued and the discontinuance duly intimated, before the vehicle is again brought into use;
- (iii) where the tax under section 3 has been paid, within twenty days from the date of the expiry of the period for which the tax has last been paid or within such extended period as may be fixed by the State Government in these rules, by notification in the Official Gazette;
- (iv) in other cases, within seven days of the date from which the vehicle is liable to be taxed or on demand by the Taxation Authority, whichever is earlier.



9. **Additional declaration.-**

The additional declaration shall be in Form "BT" and shall state the alterations made to the vehicle or the manner in which it is proposed to be used so as to cause it to become a vehicle in respect of which a higher rate of tax or lump sum tax is payable. Such declaration shall be delivered, in case of alterations to the vehicle, within fourteen days of the making a such alterations and in case of proposed change in the manner of the use of the vehicle before the vehicle is used in that manner, to the taxation authority within whose jurisdiction the motor vehicle is registered or in case of the ownership of a motor vehicle is transferred or the owner of a motor vehicle has changed the address, where such transfer of a ownership of the vehicle or change of address has been recorded in the certificate of registration of the vehicle, together with the certificate of taxation in respect of the motor vehicle and the amount of additional tax payable under section 7 or the cheque, the demand draft, or as the case may be, treasury chalan in respect of such amount.

10. **Forms of declaration and additional declaration from whom to be obtained.-**

The forms of declaration and additional declaration maybe obtained from the office of any Taxation Authority or registering authority.

11. **Taxation Authority to satisfy itself that declaration or additional declaration is complete.-**

The Taxation Authority shall satisfy itself that every declaration or additional declaration delivered or sent to it is complete in all respects and that the proper amount of tax or additional tax, as the case may be, has been paid, and for this purpose, it may require the registered owner or the person having possession or control of the motor vehicle in respect of which the declaration or additional declaration is made, to produce the motor vehicle before itself or

before an Inspector of motor vehicles. If the Taxation Authority is satisfied that the correct amount of tax has been paid, it shall issue a certificate of taxation in Form "TT":

Provided that if the Taxation Authority is satisfied that the correct amount of lump sum tax has been paid, it shall issue a receipt in Form "CT" in addition to the certificate of taxation in form "TT".

**12. Application for refund under section 9.-**

(1) Any person claiming a refund under sub-sections (1),(2),(3), or (4) of section 9 or on the ground that he has paid more tax than is due from him shall submit an application in Form "DT" to the Taxation Authority within whose jurisdiction the motor vehicle is registered or in case of the ownership of a motor vehicle is transferred or the owner of motor vehicle has changed the address, where such transfer of ownership of the vehicle or change of address has been recorded in the certificate of registration of the vehicle, stating the grounds on which the refund is claimed.

(1A) Any person claiming a refund under sub-section (5) of section 9 shall submit an application in form "DT-1 to the Taxation Authority within whose jurisdiction the motor vehicle is registered or in case of the ownership of a motor vehicle is transferred or the owner of a motor vehicle has changed the address, where such transfer of ownership of the vehicle or change of address has been recorded in the certificate of registration of the vehicle, stating the ground on which the refund is claimed.

(2) Every such application shall be accompanied by the certificate of taxation and the receipt issued in respect of such vehicle.

(3) No application claiming refund under clause (b) of sub-section (4) of section 9 shall be entertained if it is made more than six months after the expiry of the period for which the refund is claimed.

**12-A. Principles determining the amount of refund under sub-section(5) of section 9.-**

- (1) The person who has paid the lump sum tax under sub-section (IAB) of section 4, shall be entitled to a refund of tax at the rates fixed by the State Government by notification in the Official Gazette, but not exceeding the maximum rates specified in the “APPENDIX” annexed to these Rules.
- (2) The refund of tax shall be granted by the Taxation Authority,-
  - (i) in the case of removal of a motor vehicle outside the State of Gujarat on transfer of ownership or on change of address, only on production of sufficient proof of its registration outside the State of Gujarat;
  - (ii) in the case of cancellation of registration of motor vehicle, only on the production of a certificate from the registering authority to that effect;
  - (iii) in the case of alteration or change in use of motor vehicle in such manner as to cause such motor 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 appended to the Act, only on the production of a certificate from the registering authority to that effect.

**13. Certificate of refund.-**

- (1) If no receipt of an application under rule 12 the Taxation Authority, after making such inquiry, if any, as it deems fit, is satisfied that refund is admissible, it shall calculate the amount of refund due, issue to the applicant a certificate in Form “ET” or, as the case may be, in Form “ET1” and return to the applicant the certificate of taxation after making entries thereon of any refund admitted.

(2) If the Taxation Authority refuses to sanction the full amount of the refund claimed, it shall communicate its reasons for doing so in writing to the applicant.

**14. Payment of refund.-**

Any person to whom a certificate in Form "ET" or, as the case may be, in Form "ET1" has been issued under rule 13 shall, on presentation of the certificate at the local Government Treasury, the State Bank of India, the Reserve Bank of India, or any other bank conducting the cash business of the State Government within thirty days from the date of its issue or from the date of signification of any subsequent renewal of the certificate by the Taxation Authority, be entitled to have the refund of the sum mentioned therein.

**15. Register of refunds.-**

The Taxation Authority shall maintain a register of refunds of the tax and every amount for which a certificate in Form "ET" or, as the case may be, in Form "ET1" has been issued shall be entered in such register. If the Taxation Authority issuing the certificate of refunds is not the authority in whose custody the records of the motor vehicles are maintained, it shall communicate the particulars of the refund to such other authority.

**16. Levy of tax, etc, in case of fleet owner.-**

In the case of a fleet owner, the foregoing provisions shall, so far as may be, apply subject to the following modifications, namely:-

(1) The preliminary declaration under sub-section (1) of section 10 and the final declaration under sub-section (4) of section 10 shall be made in Form "HT" and Form "IT" respectively.

(2) Such declarations shall be delivered to the Taxation Authority by hand delivery or sent to it by registered post. The final declaration along with Form "JT" shall be sent so as to reach the Taxation Authority on or before the 30<sup>th</sup> April of the year next to which it pertains.

(3) A certificate of provisional assessment of tax under sub-section (2) of section 10 shall be issued by the Taxation Authority in Form “KT” by the second week of April of the year to which it pertains.

(4) A certificate of final assessment of tax under sub-section (5) of section 10 shall be issued by the Taxation Authority in Form “KT” within a period of one year from the date of receipt of the final declaration.

(5) The amount of additional tax due if any, as a result of the final assessment of tax shall be paid by the fleet-owner to the Taxation Authority, within fifteen days from the date of receipt of the certificate of final assessment by him.

(6) (a) In case of excess payment, a certificate for refund of the difference between the amount of tax provisionally paid by the fleet owner and the amount of tax, as finally determined shall be issued by the Taxation Authority to the fleet-owner in Form “LT”, within fifteen days from the date of issue of the certificate of final assessment of tax.

(b) A fleet owner to whom a certificate in Form “LT” has been issued shall, on presentation of the certificate at the local Government Treasury, the Reserve Bank of India, the State Bank of India, or any other bank conducting the cash business of the State Government within thirty days from the date of its issue or from the date of signification of any subsequent renewal of the certificate by the Taxation Authority, be entitled to have the refund of the sum mentioned therein.

- (c) The Taxation Authority shall maintain a register of refunds and every amount for which a certificate of refund in Form "LT" is issued shall be entered in such register. It shall also make an endorsement of the refund on the certificate of provisional assessment issued by it.
- (7) Notwithstanding the issue of the certificate of final assessment of tax if subsequently it is found that on account of-
- (i) use of motor vehicles previously declared as not intended for use,  
or
  - (ii) registration of motor vehicles not specified in the final declaration,  
or
  - (iii) alterations to motor vehicles not specified in the final declaration,  
or
  - (iv) any other reason,
- an additional amount of tax is due from the fleet owner, the Taxation Authority shall issue notice to the fleet owner giving sufficient details for the additional claim and requiring him either-
- (a) to pay the sum demanded in the notice; or
  - (b) to show cause to the satisfaction of the Taxation Authority why he is not liable to pay the same, within fifteen days from the date of receipt of such notice. If the fleet owner fails to pay the sum or to show cause to the satisfaction of the Taxation Authority, the Taxation authority shall issue notice of demand requiring the fleet owner to pay the sum within fifteen days from the date of receipt of such notice and fleet owner shall be liable to pay the additional amount of tax accordingly:

Provided that while assessment the additional amount of tax due, the amount of refund of tax found to be due after the issue of the certificate of final assessment of tax on account of-

- (i) non-use of motor vehicle previously declared as intended for use, or
- (ii) not carrying out alternations to motor vehicles specified in the final declaration, or
- (iii) any other reason,

shall be taken into account and deducted from the additional claim, and if it is found that any refund of tax is due to the fleet owner, it shall be adjusted while recovering the amount of provisional tax for the next financial year.

- (8) Every fleet owner shall maintain a record of his transport vehicles in use in Form "JT".

**16A. Principle for exemption under section 13.-**

The State Government may under sub-section (2) of section 13 exempt, if it considers it necessary to do so,-

- (1) any class of motor vehicles or any motor vehicles belonging to any class of persons if such vehicles are used or kept for use in furtherance of any educational, medical or other charitable or religious object;
- (2) any motor vehicle belonging to the Central Government or to any State Government or to any Corporation owned or controlled by any such Government or to any local authority, if such vehicle is used or kept for use solely for public purposes and not used or intended to be used for the purposes of profit;
- (3) motor vehicles imported or arriving in and used in the State of Gujarat, in pursuance of a treaty with other countries, international conventions or other legally binding agreements

with other countries and the vehicles covered by reciprocal transport agreements with other States;

- (4) motor vehicles other than transport vehicles in respect of which tax has been paid in any other State or Union Territory and which are kept in the State of Gujarat during the period not exceeding three months in respect of which the tax has been paid in such State or Union Territory;
- (5) motor vehicles belonging to any public undertakings when such vehicles are used exclusively between the garage and the workshops of such undertakings or for periodical checking, overhaul repairs, painting or body building or for the purpose of road testing when such movement is not for hire or reward;
- (6) motor vehicles belonging to persons physically handicapped, if such vehicles are registered in their names and are used by them in connection with their employment, trade or business;
- (7) deleted.
- (8) goods vehicles owned by public carriers holding National Permits granted under sub-section (12) of section 88 of the Motor Vehicles Act, 1988, by the State Transport Authority of any other State or Union Territory;
- (9) motor vehicles visiting the State of Gujarat under the authority of a special permit granted under sub-section (8) of section 88 or a tourist permit granted under sub-section (9) of section 88 of the Motor Vehicles Act, 1988 by the State Transport Authority of any of the other State or Union Territory, including the motor vehicles allowed to ply temporarily pending the publication in the Official Gazette of the reciprocal transport agreement required by sub-section (5) and sub-section (6) of section 88 of the Motor Vehicles Act, 1988 (59 of 1988);



- (10) motor vehicles belonging to any class of persons who have suffered financial loss on account of natural calamities like scarcity, flood and cyclone, for such period as may be specified by the State Government;
- (11) tractor-cum-trailers belonging to agriculturists or co-operative societies of agriculturists, if such vehicles are used by such agriculturists, societies or as the case may be, members of such societies, for transportation between the land cultivated by them personally and their place of residence or godown or any market place of agricultural produce grown by them on such land or required by them in connection with the cultivation of such land or of other material required for construction of farm house or for personal use or consumption but not for commercial or trade purposes.
- (12) motor vehicles belonging to personnel in the Defence Services of the Government of India and in respect of which lump sum tax has been paid in any other State or Union Territory and which are kept in the State of Gujarat.

**17. Vehicles exempted from tax under section 13.-**

- (1) A registered owner of, or person who has possession or control of a motor vehicle used or kept for use in the State, claiming exemption from payment of tax under section 13 shall make an application in Form "MT" for making an entry in the certificate of taxation to the effect that the motor vehicle is exempted from payment of tax.
- (2) The application shall be signed by the applicant and delivered either by hand delivery or by post, to the Taxation Authority within whose jurisdiction the motor vehicle is used or kept for use and shall be accompanied by the certificate of taxation, if any, and a valid certificate of insurance in respect of the vehicle.

- (3) If the Taxation Authority is satisfied that the vehicle is exempted from payment of tax, it shall make an entry in the certificate of taxation to the effect that the motor vehicle is exempted from payment of tax.
- (4) On the expiry of the period for which the exemption is valid, a fresh application for claiming exemption from the tax shall be made.
- (5) The application under this rule shall be made within seven days of the entry of such a vehicle into the State or within seven days of the expiry of the period of the exemption, if any, last issued in respect of such vehicle or along with the application for registration if such vehicle is produced for registration for the first time.
- (6) Nothing contained in this rule shall apply to motor vehicles for which declaration in Form "FT" has been made under rule 21.

**18. Power to stop motor vehicle.-**

Any police officer in uniform, if any above the rank of a constable or any officer of the Motor Vehicles Department in uniform, of and above the rank of an Assistant Motor Vehicles Inspector may exercise the powers mentioned in section 15.

**19. Deleted.**

**20. Record of recoveries and penalties to be mentioned.-**

Every Taxation Authority shall maintain a record of all sums payable as penalties and of all recoveries made under the Act.

**21. Declaration to be submitted in respect of vehicles brought into state.-**

Any person,-

- (a) who brings a motor vehicle into the State and keeps it for use therein, or

(b) who keeps a motor vehicle outside the State but ordinarily uses such motor vehicle in the State, shall, within seven days of the entry of the motor vehicle into the State or of the commencement of such use, as the case may be, deliver or cause to be delivered to the nearest Taxation Authority a declaration in Form "FT".

22. **Deleted.**

23. **Endorsement in the certificate of taxation in case of vehicles brought for use in State.-**

Where on receipt of a declaration in Form "FT" the taxation Authority is satisfied that the vehicle in respect of which such declaration is made is exempted from the payment of tax or that the amount of tax due in respect of such vehicle has been paid, it shall notwithstanding anything contained in rule 11 make an endorsement in the certificate of taxation. If the vehicle is exempted from the payment of tax, the word 'Exempted' shall be endorsed therein.

24. **Receipt.-**

A receipt in Form 'CT' issued under these rules in respect of any motor vehicle other than transport vehicle and the certificate of taxation in form 'TT' issued under rule 11 in respect of transport vehicle shall be carried with the vehicle at all times, when the vehicle is in use or kept for use in any public place.

25. **Deleted.**

26. **Fraction of rupee.-**

For the purpose of calculating the amount of refund due to any person or the amount of penalty due from any person, the fraction of a rupee less than fifty nine paise shall be taken as fifty nine paise and the portion of rupee exceeding fifty nine paise shall be taken as a rupee.

**27. Register of receipts of tax.-**

The Taxation Authority shall maintain a register of receipts of the tax.

**28. Notice of place and time of business.-**

The Taxation Authority shall give public notice of the places at which the date on which, and the hours between which payment of the tax may be made and applications made and heard under the Act.

**29. Appeals under section 14 to appellate authority.-**

(1) Any person aggrieved by an order of a Taxation Authority made under the Act may, within thirty days from the date of receipt of such order where such person is a fleet owner, appeal to the State Government and in any other case, to the Commissioner of Transport or Director of Transport, as the case may be (hereinafter in these rules referred to as the "Appellate Authority").

The Secretary, the Joint Secretary, or a Deputy Secretary to the State Government in the Home Department shall hear such appeals on the behalf of the State Government.

(2) An appeal under sub rule (1) shall be preferred in duplicate in the form of a memorandum setting forth concisely the grounds of objection to the order appealed against an shall be accompanied by a certified copy of that order, and a fee of rupees twenty five in cash.

**30. Procedure on appeals.-**

Where an appeal is presented under rule 29, the appellate authority shall give an intimation thereof to the Taxation Authority, against the order of which the appeal is preferred and may, after giving an opportunity to the parties concerned to be heard and after making such inquiry as it deems fit, either confirm, modify or set aside the order of the Taxation Authority.

**31. Supply of copies.**

The appellate authority or the Taxation Authority against the order of which an appeal has been preferred under rule 29 may give to any person interested in the appeal copies of the memorandum of appeal and of any documents produced therewith on payment of fee of two rupees per copy of each document.

**32. supply of information regarding payment of tax, etc.-**

The Taxation Authority may supply information on all or any of the items specified below regarding any motor vehicle registered in the records maintained by it to any intending purchaser of such vehicle on an application made by him and on payment of fee of rupees five per vehicle -

- (1) The class and rate of tax payable;
- (2) For what period tax has been paid;
- (3) Whether tax or additional tax has been paid or is due for a particular period;
- (4) Whether non-use of the vehicle has been intimated;
- (5) Whether refund of tax has been claimed or allowed;
- (6) Whether the vehicle is exempted from payment of tax;
- (7) Whether any appeal has been filed under section 14 of the Act;  
and
- (8) Whether the registered owner has been prosecuted for any offence punishable under the Act.

**33. Penalty for contravention of rules.-**

Whosoever contravenes any of the provisions of rules 6,7,8,9,16,17,21 and 24 shall on conviction, be punished with fine which may extend to two hundred rupees, if no penalty is prescribed by the Act for such contravention.

**FORM "T"**  
**Assessment of Rate of Tax**  
**(See Rule 3 (a) and (b) )**

Motor Vehicle No. .... is liable to tax under clause  
..... Class A\* / B\* Part I\* II\* of First Schedule\* /  
Second Schedule\* / Third Schedule\* to the Act.

Lump-sum rate of tax Rs.

Annual rate of tax Rs.

Quarterly rate of tax Rs.

Taxation Authority

\*Strike out whichever is inapplicable.

**FORM "NT"**  
**(See Rule 5 (1) )**

**Form of declaration of non-use in respect of a motor vehicle.**

I.....residing at ..... registered  
owner / person in possession\* or control of motor vehicle No. .... in  
respect of which tax has been paid up to ..... to the Taxation Authority  
..... / \*declaration of non-use up to  
..... has been given to the Taxation Authority .....  
..... hereby declare that. I shall not use or keep for use in the State of  
Gujarat the said motor vehicle for the financial year commencing on the  
.....19..... and ending on the .....19..... for the  
reasons stated here under and I further declare that I shall keep the said motor vehicle  
during the aforesaid period at the following place namely :-

Place of Garage:

(Here insert the full address of the place of garage where motor vehicle is kept)

Reasons for non-use in details :

(Here State the reasons)

Note :- The commencement of the non-use may be any date in a financial year but the  
period of non-use shown in this form shall not extend beyond 31<sup>st</sup> March of the financial  
year in question.

2. I also declare that I shall not remove the said vehicle from the above mentioned  
place without the previous permission of the Taxation Authority.

3. The certificate of taxation in respect of the said vehicle is surrendered herewith.

Dated:

.....

(Signature of the applicant)

\* Delete whichever is not applicable.

FORM "AT"  
(See Rule 6 (1) )

**Form of declaration to be made in respect of a Motor Vehicle used or kept for use in the State.**

I ..... (address) desire to pay in respect of  
Motor Vehicle No. .... the tax due from ..... up to life  
time/ \*30<sup>th</sup> September / 31<sup>st</sup> Dec/\*31<sup>st</sup> March .....

of the current financial year and tender Rs. ....by \* Treasury chalan No.  
.....dated.....on..... Treasury/ .....

\* Cash / Cheque / Demand Draft, being the tax due for the period.

\*(a) I intend \*/\* do not intend to use the vehicle solely within the limits of +..... which  
has\* / \*has not levied a tax on motor vehicles.

\*(b) I intend to use the vehicle both within and without the limits of local authority.  
.....

\* Strike out whichever is inapplicable.  
+ Here specify name of local authority.

(c) The fuel used in the vehicle is motor spirit .  
Other than motor spirit.

(d) Name of insurer.

(e) Insurance Certificate No.

(f) Date of validity from ..... to .....

Dated :

Signature.

**Note:** Under section 16 of the Bombay Motor Vehicles Tax Act, 1958 the delivery for the declaration by any person wherein the particulars required by or under the Act are not fully and truly stated render such person liable on first conviction to a fine which shall not be less than a sum equal to the annual tax payable in respect of the vehicle and which may extend to a sum equal to the annual tax payable in respect of the vehicle and in the event of such person having been previously convicted of an offence under that section to a fine which shall not be less than sum equal to the tax payable in respect of the vehicle for two quarters and which may extend to a sum equal to twice the annual tax payable in respect of the vehicle. Failure to deliver a declaration duly filled in on or before the proper date renders the person concerned liable on first conviction to a fine up to Rs. 100/- and for each subsequent conviction to a fine upto Rs. 200/-.

Certified that the above mentioned vehicle is liable to tax under class .....of clause  
.....of he First schedule / Second schedule / Third schedule to the Bombay Motor Vehicles  
Tax Act, 1958 and that Rs. .... is due for the period commencing on  
.....  
and ending on .....

Dated :

(Signature)

Taxation Authority

The tax of Rs. .... mentioned above has been duly received by me vide receipt  
No. .... dated.

(Signature)  
Cashier.

Certificate of taxation and record completed.

(Signature)  
Taxation Authority

INTIMATION TO THE .....\* Municipality.  
.....Motor Vehicle No. .... Name and  
address ..... Government tax paid  
Rs. .... for the period from ..... to .....for+

Signature of the Applicant

Non-use accepted from ..... to .....

\*Here State name of Municipality.  
+ Here State area.

**FORM "BT"**  
**(See Rule 9)**

**\*Declaration of alternation to a Motor Vehicle.**

\*Declaration stating the manner in which a motor vehicle is proposed to be used.

I ..... residing at .....  
hereby declare that I \*have made the following alternations in

\*Propose to use

my motor vehicle bearing registration mark No. ....

\*from ..... in the following manner :- .....

\*on

there by making it liable to a higher rate of tax or lump sum tax under the Bombay Motor Vehicles Tax Act, 1958.

I tender Rs. .... in payment of the additional tax due upto .....

I also forward herewith the certificate of taxation in respect of the motor vehicle.

\*Description of alternation:

\*description of manner of proposed use.

Date :

**Signature**

\* Strike out which ever is inapplicable.

**FORM "CT"**  
**(See Rule 11)**

**RECEIPT**

Office of the Taxation Authority .....

1. Registration Mark. ....
2. Type of vehicle ..... Model .....
3. Fuel ..... Unladen weight ..... Kgs.
4. Chassis No. ....
5. Engine No. ....

Received lump sum tax Rs. ....

Penalty Rs. ....

Total Rs. ....

Vide Receipt No. .... date ..... Taxation Authority

**FORM "TT"**

**(See Rule 11)**

**The Certificate of Taxation**

Registration make of the motor vehicle .....

Annual Rate of Tax .....

**Quarterly rate of Tax** ..... **Taxation Class** .....

Amount paid and the period for which the tax has been paid.	Period for which non-use has been certified.	Amount and number of refund order issued and period for which refund is granted.	Date, stamp and signature of the taxation authority.
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>



**FORM "DT"**  
**(Section 9 and See Rule 12 )**  
**Application for refund of tax**

I ..... residing at .....  
owner of motor vehicle bearing registration number .....  
having paid the tax on the said vehicle for the period up to .....  
hereby claim a refund of the tax in respect of the period from .....  
onwards, on the following grounds:-

- A. 1. (a) The certificate of taxation in respect of the vehicle \*is/was surrendered  
\*herewith / on ..... for endorsement.  
\*or  
(b) I am unable to surrender the certificate for taxation for the following reasons  
beyond my control; .....  
\*or  
(c) The vehicle has not been used in any public place from ..... to  
..... and the application for refund could not be made for the  
following reasons beyond my control:-  
+The following is the address of the place of garage where the vehicle  
will be\* was kept in non-use during the entire period for which refund is claimed :-  
was  
2. \*That the registration of motor vehicle (chassis No. ....)  
was refused on  
3. \*That the vehicle is subject to a lower rate of tax on grounds mentioned in sub-section  
(3) of Section 9.  
4. \*That I have erroneously paid more tax than what was leviable.  
B. The following proof of my claim is attached herewith :-

Date

Applicant

- Strike out whichever is inapplicable.
- + To be filled in where (a) or (b) or (c) applies.

**FORM "DT-1"**  
**[See Rule 12 (1A)]**

I, ..... residing at ..... owner of motor vehicle bearing  
registration number ..... having paid the lump sum tax Rs. .... on  
the said vehicle hereby claim a refund of the tax in respect of the period from  
..... onwards of the following ground:-

- A. (1) \*That the motor vehicle has been removed outside the State of Gujarat.  
(2) \*That the registration of motor vehicle has been cancelled.  
(3) \*That motor vehicle has been altered or proposed to be used in such manner as to  
cause the motor vehicle to become the vehicle liable to payment of tax at rate fixed  
by the Govt. under section 3 of the Act, having regard to the maximum rates in  
First Schedule.  
(4) \*That I have erroneously paid more tax than what was leviable.  
B. The following proof in respect of my claim is attached herewith:-  
(1) \*The certificate of taxation in respect of the vehicle \*is/was surrendered \*here with/on  
for endorsement;

OR

I am unable to surrender the certificate of taxation for the following reason beyond my control;

- \* (2) The registration of vehicle outside the State of Gujarat.
- \* (3) The certificate of cancellation of registration.
- \* (4) The certificate of alternation or change in use of vehicle.

Applicant

FORM "ET"

(See Rule 13(1), 14 and 15)

(payable within thirty days from the date of issue or any subsequent renewal)  
Certificate for refunds

To,  
\* The Treasury Officer,  
\* The Secretary and Treasurer,  
\* The State Bank of India,  
\* The Manager, the Reserve Bank of India, Bombay,  
\* The Manager .....Bank, .....

I, ..... Taxation Authority.

hereby certify that \*Shri/\*Shrimati/\*Kumari of + ..... having paid on ..... the amount of Rs. ....as tax on the motor vehicle. ++ bearing Registration mark ..... for ..... is entitled to a refund of Rs. .... on account of reasons mentioned at items No. .... of the following items.

- (1) Deleted.
- (2) That \*he/\*she has been refused registration of \*his/\*her motor vehicle.
- (3) That motor vehicle No. .... has not been used in any public place from ..... to .....
- (4) That \*his/\*her motor vehicle No. .... is liable to tax at a lower rate.
- (5) That a sum of ..... (instead of a sum of ..... for tax due) has been paid through mistake.
- (6) That the motor vehicle No. .... has been removed out side the State of Gujarat.
- (7) That the registration of motor vehicle No. .... has been cancelled.
- (8) That motor vehicle No. .... has been altered or proposed to be used in such manner as to cause the motor vehicle to become the vehicle liable to payment of tax at rate fixed by State Govt. under section 3 of the Act having regard to the maximum rates in First Schedule.

A note of refund has been made on the original document. Please pay to \*Shri/Shrimati/\*Kumari .....rupees.....(words and figures ..... ) on account of the above refund.

Dated :

Signature of Taxation Authority

\* Strike out whichever is inapplicable.

+ Full particulars and permanent address of the person who has paid the tax should be inserted.

++ A brief description of the motor vehicle should be inserted, if it has not been registered.

**FORM "ET 1"**  
**(See Rule 13(1), 14 and 15)**

**(Payable within thirty days from the date of issue or any subsequent renewal)**

**ORDER FOR REFUND**

To,  
The Manager,  
State Bank of India,  
.....

Please pay to Shri/Smt/Kum .....

Rupee ( .....please write in words.) .....

.....

Rs. ....

Owner of Motor Vehicle No.

Dated:-

(Signature of Taxation Authority)  
Designation of Taxation Authority

**FORM "HT"**  
**[See Rule 16(1)]**

Form of Preliminary Declaration to be made by a fleet-owner in respect of Motor Vehicles user or kept for use in the State.

I, /We hereby declare that the transport vehicles as per particulars furnished below owned by me/us. were used or kept for use by me/us on the road in February, 19.....

Registration marks of motor vehicles used or kept for use in February, 19.....	Seating capacity as assigned in the Registration Certificate (in case of stage carriages and contract carriages).	Registered laden weight in case of goods vehicles in kg.	Unladen weight in case of other vehicles in kg.	Fuel used in motor vehicle (whether motor spirit or other than motor spirit).	Whether vehicle used solely in the limits of local authority or used both within and without such limits.	Amount of tax paid for the year ending 19.....	Rate of annual tax	Remarks
1	2	3	4	5	6	7	8	9

and I/We desire to pay in respect of the transport vehicles owned by me / us the tax due for the year ending 19..... as may be determined by the Taxation Authority.

The Certificate of final assessment of tax, if any, for the year ended 19..... is attached herewith.

Place :

Signature of the fleet-owner with designation.

Date :

**FORM "IT"**  
**[See Rule 16(1)]**

Form of Final Declaration to be made by a Fleet-owner in respect of Motor Vehicle used or kept for use in the State.

I/We hereby finally declare that the transport vehicle as per particulars furnished below, owned by me/us, have been used by me/us on the road in the ending year 31<sup>st</sup> March 19..... ;-

Registraton marks of motor vehicles used (or intended to be used) during the year.	Seating capacity as assigned in the Registration Certificate (in case of stage carriages and contract carriages).	Registered laden weight in case of goods vehicles in Kg.	Unladen weight in case of other transport vehicles in Kg.	Date of Registrati on in case of motor vehicles newly registered during the year.	Nature and date of alternation, if any.	Fuel used in motor vehicle whether motor spirit of other than motor spirit.	Whether motor vehicle is used solely in the limits of a local authority or, both within and without such limits.	Complete calendar month or months in which the motor vehicle was not used.	Annual rate of tax.	Amount of tax due for the year.	Remarks
1	2	3	4	5	6	7	8	9	10	11	12

I/we hereby agree to pay within the prescribed time the difference of tax that may be due for the year as per certificate of final assessment that will be issued by the Taxation Authority.

The Certificate of provisional assessment of tax for the year, together with the record of the motor vehicle uses, in Form "JT" is attached herewith.

Signature of the fleet-owner, with designation.

**FORM "KT"**  
[ See Rule 16(3) and (4) ]

Form of certificate of the amount of tax payable by a fleet-owner.

I.....the  
Taxation Authority, for .....hereby  
certify on the basis of the .....  
declaration in Form "HT"/ and the record of the motor vehicle in use in form  
"IT".

**"JT"** forwarded to me by the fleet-owner  
that the provisional amount of tax payable by him / them for the year ending  
final  
19..... is Rs. ....(in words).....

Place : Taxation Authority for

Date:

**FORM "LT"**  
[ See Rule 16 (6) (a), (b) and (c) ]

(Payable within thirty days from the date of issue)

Certificate for refund of tax to a fleet-owner.

- To,
- \*The Treasury Office,
- \*The Secretary and Treasurer, State Bank of India,
- \*The Manager, Reserve Bank of India, Bombay,
- \*The Manager, .....Bank,

I, ..... the Taxation Authority  
for .....hereby certify that the fleet-owner  
.....having paid on .....  
the amount of Rs. ....as tax on his transport vehicle for the year ending  
..... as provisionally determined under sub-section(2) of  
section 10 of the Bombay Motor Vehicle Act, 1958, and having subsequently been found liable  
to pay the amount of Rs. ....only as tax on  
the vehicles for the said year, as finally determined under sub-section (5) of that section (vide  
certificate of final assessment of tax issued by me on .....  
.....) is entitled to a refund of Rs. .... on  
account of the difference due.

A note of refund has been made on the original document.

Please pay to .....Rs. ....words and figures  
.....on account of the refund aforesaid.

Please : Taxation Authority for

Date :

\*Strike out whichever in inapplicable.

**FORM "JT"**  
**[See Rule 16 (8) ]**

Statement regarding transport vehicles in use of to be maintained by a Fleet-owner.

Division :- .....

Depot / Unit :- .....

Registered mark No. of motor vehicle.	Type of motor vehicle (Whether stage carriage, contract carriage, goods vehicles or other Transport Vehicle)	Whether used on any day in the month of month - .....	Place of Garage if under non-use	If removed to another Depot, or Unit, how, when and where it was removed	Remarks
		April, May, June July, August, September, October, November, December, January, February, March  Year - .....			
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>

Counter Signature of the fleet-owner, with designation

Signature of the Officer in charge of the Depot/Unit

Date : .....

Date : .....

**FORM "MT"**  
**[ See Rule 17 (1) ]**

Form of application for a token showing that a motor vehicle used or kept for use in the State is exempted from the payment of tax.

**(To be filled on by the applicant.)**

I, .....(address) .....  
.....the registered owner/person in  
possession or control of motor vehicle No. .... run on  
motor spirit/fuel other than motor spirit and covered by certificate or insurance No.  
..... issued by (name of insurer) .....  
..... for the period commencing on  
..... and ending on .....  
which is exempted from payment of tax under sub-section (1) of section 13 the  
Bombay Motor Vehicles Tax Act,1958 under Government Notification, Home  
Department No. .... dated .....  
apply for a token showing the vehicle is exempted from the payment of tax for the  
period ending on the (30<sup>th</sup> June,) (30<sup>th</sup> the September), (31<sup>st</sup> December), (31<sup>st</sup> March).

**2.** (The certificate of taxation,) and (the/certificate of insurance) in respect of the  
vehicle referred to above (are/is) enclosed as required by the provision or rule 17 of  
the Bombay Motor Vehicles Tax Rules, 1959.

**Signature**

(\* Strike out whichever is inapplicable.



**FORM "FT"**

[ See Rule 21 and 23]

Form of Declaration for Motor Vehicle brought into the State.

I, ..... Residing (temporarily) at  
..... (permanently) at .....  
.....hereby declare that I have brought the under mentioned motor vehicle  
into the State of Bombay on ..... and that I intend to keep  
it in the State up to

- (a) Solely within the limits of ..... \*
- which has levied a tax.
- (b) both within and without the limits of
  - (1) Class of a motor vehicle: : .....
  - (2) Registration mark : .....
  - (3) Maker's name : .....
  - (4) Type of the body : .....
  - (5) Number of chassis : .....
  - (6) Number of engine : .....
  - (7) Unladen weight : .....
  - (8) Seating capacity if, plying for hire : .....
  - (9) Registered laden weight (if a goods vehicle) .....
  - (10) (a) Date on which the motor vehicle was last brought into.....  
.....  
and  
(b) Date on which it was last removed from the state of Bombay ...  
.....
  - (11) The fuel use in the vehicle : .....
  - (12) Name of Insurer : .....
  - (13) Insurance Certificate No. : .....
  - (14) Date of validity from : ..... to .....

**Signature of the declarant**

Date :

Tax Token No. ....expiring on .....  
has been issued by me after recovering Rs. ....being the tax due.

**Taxation Authority.**

---

+Municipality.

Motor Vehicle No. .... Name & address .....

..... Government tax paid Rs. ....

for the period from .....to..... for + + .....

.....Signature of the Applicant.

Non-use accepted from ..... to .....

---

\* Here mention local authority  
+ Here state name of Municipality.  
+ + Here state area.

**APPENDIX –  
(See Rule 12-A)**

Vehicles (other than transport vehicles) registered in the State of that before the 1st April 1987 and Motor Vehicles (other than transport vehicles) registered in any other State before or on or after 1.4.1987.

Part-I : Motor Vehicles using motor spirit, compressed natural gas or operated by electric battery or solar energy.

I. Motor cycles and tricycles (including motor-scooters and cycles with attachment for propelling the same by mechanical power)

(i) owned by an individual, a local authority, a public trust, a University or an educational or social welfare institution-

	Seale of refund	Cycles not exceeding 50 KG in weight unladen.	Cycles exceeding 50 kg in weight, unladen but not exceeding 100 kg in weight unladen.	Cycles Exceeding 100 kg. in weight unladen	Tricycles	Cycles & Tricycles used for drawing trailing trailor or side-car.
		Rs (a)	Rs. (b)	Rs. (c)	Rs. (d)	Rs. (e)
	If the vehicles is already registered and its age from the month of registration is-				In addition to the rates shown in col. (a) (b) (c) or (d)-	
(i)	not than 2 years	500	1300	3080	3080	920
(ii)	more than 2 years but not more than 3 years	450	1200	2870	2870	880
(iii)	more than 3 years but not more than 4 years	400	1100	2660	2660	840
(iv)	more than 4 years but not more than 5 years	350	1000	2450	2450	800
(v)	more than 5 years but not more than 6 years	300	900	2240	2240	760
(vi)	more than 6 years but not more than 7 years	250	800	2030	2030	720
(vii)	more than 7 years but not more than 8 years	200	700	1820	1820	680
(viii)	more than 8 years but not more than 9 years	150	600	1610	1610	640
(ix)	more than 9 years but not more than 10 years	100	500	1400	1400	600
(x)	more than 10 years but not more than 11 years	60	400	1190	1190	560
(xi)	more than 11 years but not more than 12 years	60	300	980	980	520
(xii)	more than 12 years but not more than 13 years	60	200	770	770	480
(xiii)	more than 13 years	Nil	Nil	Nil	Nil	Nil

- (ii) 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.

**II Motor Vehicles not exceeding 250 KG in weight, unladen adapted and used for invalids.**

If after registration, the vehicle removed outside the state of Gujarat, registration cancelled or alteration or change in use of motor vehicle takes place and its age from the month of its first registration is-

Maximum rate of refund.

Rs.

- |       |  |     |
|-------|--|-----|
| (i)   | within one year                              | 140 |
| (ii)  | more than 1 year but not more than 2 years.  | 120 |
| (iii) | more than 2 years but not more than 3 years. | 100 |
| (iv)  | more than 3 years but not more than 4 years  | 80  |
| (v)   | more than 4 years but not more than 5 years  | 60  |
| (vi)  | more than 5 years but not more than 6 ears   | 40  |
| (vii) | More than 6 years.                           | Nil |

**III Motor Vehicles other than those liable to tax under the foregoing Provisions of this Appendix.**

- (i). Owned by an individual, a local authority, a public trust a University or an educational or social welfare institution.

**Maximum rate of refund**

	Seale of refund	Vehicles not exceeding 750 Kg in weight, unladen.	Vehicles exceed- ing 750 kg in weight, unladen but not exceed- ing 1000 kg in weight, unladen.	Vehicles exceed- ing 1000 kg. in weight, unladen but not exceeding 1250 kg. in weight, unladen.	Vehicles exceeding 1250 kg. in weight, unladen but not exceeding 1500 kg. in weight, unladen.	Vehicles exceed- ing 1500 kg in weight, unladen but not exceed- ing 2250 kg. in weight, unladen.
		Rs (a)	Rs. (b)	Rs. (c)	Rs. (d)	Rs. (e)
	If after registration, the vehicle removed outside the state of Gujarat, registration cancelled or alteration or change in use of motor vehicle takes place and its age from the month of its first registration is-					
(i)	not more than 2 years.	9900	14400	18900	21600	27000
(ii)	more than 2 years but not more than 3 years.	9350	13600	17850	20400	25500

	Seale of refund	Vehicles not exceeding 750 Kg in weight, unladen.	Vehicles exceeding 750 kg in weight, unladen but not exceeding 1000 kg in weight, unladen.	Vehicles exceeding 1000 kg. in weight, unladen but not exceeding 1250 kg. in weight, unladen.	Vehicles exceeding 1250 kg. in weight, unladen but not exceeding 1500 kg. in weight, unladen.	Vehicles exceeding 1500 kg in weight, unladen but not exceeding 2250 kg. in weight, unladen.
		Rs (a)	Rs. (b)	Rs. (c)	Rs. (d)	Rs. (e)
(iii)	more than 3 years but not more than 4 years.	8800	12800	16800	19260	24000
(iv)	more than 4 years but not more than 5 years.	8250	12000	15750	18000	22500
(v)	more than 5 years but not more than 6 years.	7700	11200	14700	16800	21000
(vi)	more than 6 years but not more than 7 years.	7150	10400	13650	15600	19500
(vii)	more than 7 years but not more than 8 years.	6600	9600	12600	14400	18000
(viii)	more than 8 years but not more than 9 years.	6050	8800	11550	13200	16500
(ix)	more than 9 years but not more than 10 years.	5500	8000	10500	12000	15000
(x)	more than 10 years but not more than 11 years.	4950	7200	9450	10800	13500
(xi)	more than 11 years but not more than 12 years.	4400	6400	8400	9600	12000
(xii)	more than 12 years but not more than 13 years.	3850	5600	7350	8400	10500
(xiii)	more than 13 years.	Nil	Nil	Nil	Nil	Nil

(ii). Owed 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.

Twice the rate specified above.

IV. Motor Vehicles falling under clause-I or clause III and manufactured out of India and imported into India after the 31st March 1987.

Twice the rates specified in Clause I.

Part-II Motor Vehicles using fuel other than motor spirit, compressed natural gas or operated by electric battery or solar energy.

The rates shown in Part-I plus a surcharge of 50 per centum on all or any class of motor vehicles mentioned therein.

Part-III Motor vehicles specified in the Fourth Schedule registered in the State of Gujarat on or after the 1st August 1998 and the motor vehicles registered elsewhere and brought for use or keeping for use in the State of Gujarat on or after the 1st August 1998.

	If the age of the vehicle from the month of registration is	Rate of refund
1	not more than 2 years.	90% of the tax
2	more than 2 years but not more than 3 years	85% of the tax
3	more than 3 years but not more than 4 years	80% of the tax
4	more than 4 years but not more than 5 years	75% of the tax
5	more than 5 years but not more than 6 years	70% of the tax
6	more than 6 years but not more than 7 years	65% of the tax
7	more than 7 years but not more than 8 years	60% of the tax
8	more than 8 years but not more than 9 years	55% of the tax
9	more than 9 years but not more than 10 years	50% of the tax
10	more than 10 years but not more than 11 years	45% of the tax
11	more than 11 years but not more than 12 years	40% of the tax
12	more than 12 years but not more than 13 years	35% of the tax
13	more than 13 years	Nil

Part-IV . Motor vehicles specified in the Sixth Schedule registered in the State of Gujarat before the 1st April, 1999 and the motor vehicles registered elsewhere and brought for use or keeping for use in the State of Gujarat on or after the 1st April 1999.

	<b>If the age of vehicles from the month of registration is-</b>	<b>Rate of refund</b>
1	not more than 2 years.	90% of the tax
2	more than 2 years but not more than 3 years.	85% of the tax
3	more than 3 years but not more than 4 years.	80% of the tax
4	more than 4 years but not more than 5 years.	75% of the tax
5	more than 5 years but not more than 6 years.	70% of the tax
6	more than 6 years but not more than 7 years.	65% of the tax
7	more than 7 years but not more than 8 years.	60% of the tax
8	more than 8 years but not more than 9 years.	55% of the tax
9	more than 9 years but not more than 10 years.	50% of the tax
10	more than 10 years but not more than 11 years.	45% of the tax
11	more than 11 years but not more than 12 years.	40% of the tax
12	more than 12 years but not more than 13 years.	35% of the tax
13	more than 13 years.	Nil

Part-V. Motor Vehicles specified in the Eight Schedule registered in the State of Gujarat before the 1st September, 2001 and the motor vehicles registered elsewhere and brought for use or keeping for use in the State of Gujarat on or after the 1st September, 2001.

	<b>If the age of vehicle from the month of registration is-</b>	<b>Rate of refund</b>
1	not more than 2 years.	90% of the tax
2	more than 2 years but not more than 3 years.	85% of the tax
3	more than 3 years but not more than 4 years.	80% of the tax
4	more than 4 years but not more than 5 years.	75% of the tax
5	more than 5 years but not more than 6 years.	70% of the tax
6	more than 6 years but not more than 7 years.	65% of the tax
7	more than 7 years but not more than 8 years.	60% of the tax
8	more than 8 years but not more than 9 years.	55% of the tax
9	more than 9 years but not more than 10 years.	50% of the tax
10	more than 10 years but not more than 11 years.	45% of the tax
11	more than 11 years but not more than 12 years.	40% of the tax
12	more than 12 years but not more than 13 years.	35% of the tax
13	more than 13 years.	Nil