

Notification  
**PORTS AND TRANSPORT DEPARTMENT**  
 Sachivalaya, Gandhinagar  
 Dated the \_\_\_\_\_, 2007.

**30 MAR 2007**

**BOMBAY MOTOR VEHICLES TAX ACT, 1958.**

No. PT/2007/25/MVD/102007/685/KH:- In exercise of the powers conferred by sub-section (1) of section 3 of the Bombay Motor Vehicles Tax Act, 1958 (Bom. LXV of 1958) and in supersession of Government Notifications, Government Notification, Home Department No. GHG /99/43 / MTA/ 1095/ 3290/ KH. dated the 31<sup>st</sup> March, 1999, Government Notification Home Department No. GHG/2001/83/MTA/1001/2008/KH, dated the 31/8/2001, Government Notification Ports and Transport Department No. GHG / 2006 / 09 / MVT / 1006 / 7 / KH, dated 31<sup>st</sup> March 2006, Government Notification Ports and Transport Department No. GHG/2006/08/MVT/1006/7/KH, dated the 31<sup>st</sup> March 2006 and Government Notification Ports and Transport Department No. GHG/2006/10/MVT/1006/7/KH, dtd. 31<sup>st</sup> March 2006, the Government of Gujarat hereby fixes, on and from the 1<sup>st</sup> day of April, 2007, to levy and collect a tax at the rate specified in column 2 of the Schedule appended hereto on the motor vehicles specified in the corresponding entry in column 1 of the said Schedule used or kept for use in the State of Gujarat:-

**SCHEDULE**

	Types of Motor Vehicle	Rate of LumpSum tax
<b>Part-I</b>	<b>Motor vehicles registered in the State of Gujarat on or after the 1<sup>st</sup> April, 2007.</b>	
<b>I</b>	Motor Vehicles (other than transport vehicles)-	
(i)	Motor Vehicles not exceeding 250 KG in weight, unladen adapted for use for invalids.	NIL
(ii)	Motor Vehicles including a trailer to carry personal effects or a camping trailer for private use, attached to such motor vehicle owned by an individual, an educational institution, a local authority, a public trust, a social welfare institution or an University; Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.	6 percent of cost of the vehicle
(iii)	Motor Cycles and tricycles (including motor scooters and cycles with attachment for propelling the same by mechanical power) owned by an individual, an educational institution, a social welfare institution, a public trust, a local authority or a University.	6 percent of cost of the vehicle
(iv)	Tractors used solely for agricultural operations	3.5 percent of cost of the vehicle

- II Motor vehicles plying for hire and used for the carriage of passengers.
- (i) Two wheelers vehicles licensed to carry not more than two passengers. 6 percent of cost of the vehicle
- (ii) Three wheelers vehicles ordinarily known as auto rickshaw, licensed to carry not more than three passenger 2.5 percent of cost of the vehicle
- (iii) Three wheelers vehicles ordinarily known as auto rickshaw, licensed to carry more than three passengers but not more than six passengers. 6 percent of cost of the vehicle
- (iv) Four wheelers vehicles licensed to carry not more than six passengers. 6 percent of cost of the vehicle
- III Motor vehicles (including tricycles) used for the carriage of goods or materials-
- (i) Motor vehicles (including tricycles) used for the carriage of goods or materials, the Gross vehicle weight of which not exceeding 3000 KG. 6 percent of cost of the vehicle

Provided that where a tax on motor vehicle is levied by any local authority, the maximum rate of tax under this clause for motor vehicles registered for use solely within the limits of such local authority shall,-

- (i) in cases where such motor vehicles are wholly or partially exempted by such local authority from the tax levied by such local authority, be the rates specified in this clause;
- (ii) in any other case, be two-thirds of the rates so specified.

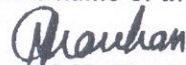
- IV. Motor vehicles falling under clause-I (except sub clause (i)) and owned by a person other than an individual, an educational institution, a social welfare institution, a public trust, a local authority, or an university. Twice the rates specified in clause I.
- V. Motor vehicles falling under clause I, or clause-II and manufactured out of India and imported into India after the 31<sup>st</sup> March, 2007. Twice the rates specified in clause I or clause II or, as the case may be, clause IV.

**Explanation I.**-For the purpose of this Schedule, "Cost" means the sale price defined in the Gujarat Value Added Tax Act, 2003.

**Explanation II.** For the purpose of this Schedule the expression "agricultural operation" means tilling, 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.

**Explanation III.** For the purposes of calculating the rate of *lump sum* tax under this Schedule, in respect of Motor Vehicles where body is fabricated separately, the sale price is, the sale price of chassis or the sale price of completely built up vehicle sold by the dealer or manufacturer.

By order and in the name of the Governor of Gujarat



(V.M. Chauhan)

Joint Secretary to Government.