

Notification
PORTS AND TRANSPORT DEPARTMENT
Sachivalaya, Gandhinagar
Dated the

30 MAR 2007

BOMBAY MOTOR VEHICLES TAX ACT, 1958.

No. PT/2007/26/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), the Government of Gujarat hereby fixes on and from the 1st 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 Lump Sum tax
Part-I	Motor vehicles registered in the State of Gujarat on or after the 1 st April, 2007 and which are transport vehicles.	
(a)	Ordinary designated omnibuses licensed to carry not more than twelve passengers including maxi cab.	12 percent of the cost of vehicle.
(b)	Motor vehicles used for the carriage of goods or material the gross weight of which exceeds 3000 KG. but does not exceed 7500 KG.	8 percent of the cost of vehicle.
(c)	Motor vehicles used for the carriage of goods or material the gross weight of which exceeds 7500 KG. but not does not exceed 12000 KG.	8 percent of the cost of vehicle.
(d)	Motor vehicles used for the carriage of goods or material the gross weight of which exceeds 12000 KG.	12 percent of the cost of 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,-

- (1) 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;
- (2) in any other case, be two thirds of the rates so specified.

Explanation I.-

- (i) For the purpose of this Schedule, "Cost" means the sale price defined in the Gujarat Value Added Tax Act, 2003, as amended, from time to time.
- (ii) In case of vehicles registered out side the State and brought in for use in the State of Gujarat for registration, and the owner or person having possession or control of the vehicle opts to pay tax under this notification the cost of the vehicle shall be the cost as prevailing in the State of Gujarat payable on similar type of vehicle in this State.
- (iii) In case of vehicles already registered in the State of Gujarat and the owner or person having possession or control of the vehicle opts to pay tax under this notification the cost of the vehicle shall be calculated as the cost of similar type of vehicle as prevailing in the State of Gujarat on the 1st April of that year.

Explanation II.- 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.

Explanation III.- For the purposes of calculating the rate of *lump sum* tax under this Schedule, in case of articulated vehicle and combination of tractor-trailer, the sale price is sum total of sale price of tractor and sale price of trailer or semi trailer, as the case may be.

By order and in the name of the Governor of Gujarat



(V.M. Chauhan)

Joint Secretary to Government.