

PORTS AND TRANSPORT DEPARTMENT

Notification

Sachivalaya, Gandhinagar

Date

'20 JUN 2009

BOMBAY  
MOTOR  
VEHICLES  
TAX  
ACT, 1958

No: - PT/2009/23 /MVD /102007/685/Part-1/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 super session of Government Notification, Home Department No.GHG/98/133/ MTA/1098/1408/Kh, dated 31<sup>st</sup> July, 1998, Government Notification, Home Department No:GHG/99/44/MTA/1095/3290/KH, dated the 31<sup>st</sup> Marth 1999, Government Notification, Home Department, No.GHG/2001/84/MTA/1001/ 2008/KH,dated the 31<sup>st</sup> August 2001, Government Notification, Ports and Transport Department, No.GHG/2006/06/MVT/1006/7/KH, dated the 31<sup>st</sup> March 2006, Government Notification, Ports and Transport Department No. GHG/2006/07/MVT/1006/7/KH, dated the 31<sup>st</sup> March 2006, Government Notification Ports and Transport Department No. GHG/2006/11/MVT/1006/7/KH, dated the 31<sup>st</sup> March 2006, the Government of Gujarat hereby directs that, on and from the 1<sup>st</sup> day of April, 2007, there shall be levied and collected 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**

Motor Vehicles registered in any other State and brought in for use or kept for use in the State of Gujarat on or after the 1<sup>st</sup> April, 2007, or Transport Vehicles registered in the State of Gujarat and registered owner or persons having possession or control of such vehicle opting for the *lump sum* tax on or after the 1<sup>st</sup> April, 2007 or Transport Vehicles registered in any other State and brought in for use on or kept for use in the State of Gujarat on or after the 1<sup>st</sup> April, 2007, and registered owner or persons having possession or control of such vehicle opting for the *lump sum* tax.



(1) Motor Vehicles specified in Second Schedule or as the case may be, Third Schedule of The Bombay Motor Vehicles Tax Act, 1958.		(2) Rate of <i>lump sum</i> tax
If the age of the vehicle from the month of registration is -		
1.	not more than 1 year	100% of the tax
2	more than 1 year but not more than 2 years .	95 % of the tax
3	more than 2 years but not more than 3 years	90 % of the tax
4	more than 3 years but not more than 4 years	85 % of the tax
5	more than 4 years but not more than 5 years	80 % of the tax
6	more than 5 years but not more than 6 years	75 % of the tax
7	more than 6 years but not more than 7 years	70 % of the tax
8	more than 7 years but not more than 8 years	65 % of the tax
9	more than 8 years but not more than 9 years	55 % of the tax
10	more than 9 years but not more than 10 years	45 % of the tax
11	more than 10 years	35 % of the tax

**Explanation I-** For the purposes of the Schedule, the expression 'tax' means the tax leviable under the Part-I of second schedule , or as the case may be, Third Schedule of the Bombay Motor Vehicles Tax Act, 1958.

**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 sum total of the sale price of chassis and the sale price of the body.

**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

  
(A.S. Gamit)

Joint Secretary to Government.